REPORT OF THE

STATE AUDITOR GENERAL ON IPSAS CASH GENERAL PURPOSE FINANCIAL STATEMENTS OF ZAMFARA STATE

FOR THE YEAR 2021



HIS EXCELLENCY

Hon. Dr. Bello Mohammed, MON

(Matawallen Maradun, Shattiman Daular Usmaniyya)

EXECUTIVE GOVERNOR, ZAMFARA STATE



HIS EXCELLENCY

Sen. Hassan Mohammad Nasiha

(Jarman Gusau)

DEPUTY GOVERNOR, ZAMFARA STATE



RT. HON. NASIRU MUAZU MAGARYA

(Jarman Moriki Sardaunan Magarya)

HON. SPEAKER,
ZAMFARA STATE HOUSE OF ASSEMBLY



MUSA BAWA MUSA
DEPUTY SPEAKER
ZAMFARA STATE HOUSE OF ASSEMBLY
CHAIRMAN HOUSE COMMITTEE ON PUBLIC ACCOUNT



KABIRU BALARABE SARDAUNAN

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SSG, ZAMFARA STATE



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1.0 INTRODUCTION

1.1 MANDATE:

In my certification of the financial statements (accounts) generated by the State Accountant General, I subjected the reliability of the statements to the extent of my observations raised on the treasury records. What I am presenting to the public accounts committee, here under are those observations.
In this wise, each financial statement (hereby attached) is to be read in conjunction with these observations for easy comprehension.
In accordance with section 125(2) of the constitution of the federal republic of Nigeria 1999 as amended and Zamfara State Audit law 2021 section 12(1), the account submitted to the office of the State Auditor General by the Accountant General have been certified correct as mandated by the law, but subjected to some observations made in this report.

1.2 SUBMISSION OF REPORTS:

The correct Annual Accounts of Zamfara State government for the year 2021 was submitted to this office on 24th May, 2022.

1.3 PREVIOUS AUDITOR'S GENERAL REPORTS:

The previous year's, financial year audit report was submitted to the Honorable House of Assembly on 19th July, 2021 by this office for their oversight function and further necessary action.

2.0 OTHER OBSERVATIONS

2.1 ANNUAL ESTIMATES:

The State annual budget is timely prepared by the state Ministry of budget and economic planning and present it to the executive for their deliberations after which it was presented to the assembly for their passage. The budget was thoroughly debated by the honorable house and later passed to his Excellency for accent before the beginning of the year. The state budget currently in operation in the state is January to December budget circle.

2.2 PERSONNEL EMOLUMENT REGISTER (P.E):

This important record was observed to be not in existence in the State government. A situation that had aggravated the current state of affairs with regard to management and control of personnel emoluments. The worrisome phenomenon of ghost workers could be traced to the neglect suffered by this control record. The financial Instruction being in operation in the State government made a remarkable provision for this but alas, it was conveniently abandoned to allow for an easy manipulation of salary.

2.3 ACCOUNTING RECORDS:

During the year under review, it was observed that, the State government books of accounts were fairly maintained. The manner in which this aspect was handled by the State government is fairly encouraging. Some of the observation made includes the following:

a. **In correct entries in the cash books:** It was observed that the cash books maintained for the period under review were characterized by mistakes and unnecessary cancellations. Moreover the cash books were not balanced and closed at the end of every month. Additionally bank reconciliation between the cash book and bank statement has never been carried out throughout the year in most of the MDA's in the state.

b. **Non Classification of revenues and expenditure in accordance with SCOA (State Chart of Accounts) codes:** According to what I observed, internally generated revenues of revenue generating agencies in the state were not in accordance with SCOA code classification. Equally, recurrent and capital expenditure of the state MDA's surpass the same defect as that of revenue. It was observed that, there was a mixed up in the codification of revenue and expenditure, sometimes old method of Head and Sub head is used while sometime SCOA codes are used for recording of income and expenditure in the cash books and other books of account, despite the fact that the state government budget was prepared according to IPSAS approved format.

c. **Outstanding Payment Vouchers:** For the year under review, no case of outstanding payment vouchers was recorded in the state Ministry of finance main account department who's onus of preparing the annual financial statements of the state rest with. Both salary and other charges payment vouchers were found intact.

d. **Plant Register:** The state MDA's mostly did not keep the register of their plants and machineries. The operation of this register in any organization is central to the proper control of this type of asset. It also makes the disposal of the asset to be made in a most prudent and transferrent manner. Conversely, the non-operation of the register by the MDA's had negated the basis of accountability.

2.4 BOARD OF SURVEY REPORT:

Previous report indicated that board of survey report were not sent to my office as required by law and up till now no such report was received by this office, it has therefore become imperatives to draw the attention of the Honourable Commissioner Ministry of Finance for his urgent action since the board has been conducting auctions and survey on government properties.

2.5 CONTRACT AGREEMENT:

The situation remains the same as reported in the previous years that contract agreement were not forwarded to my office as required by law, this document can only be accessed when staff from this office were posted to conducted a periodic audit exercise on MDAs in the state. The attention of State Ministry of Justice to send these agreements to my office has been drawn severally but to no effect. The verification of capital project executed for the year under review by the state government is always becoming a very difficult task to this office.

2.6 RETURNS OF GOVERNMENT VEHICLES

The quarterly returns on government vehicles to the office of the State Auditor General from Ministries, Department and Board/Parastatals were not submitted as reported in previous years contrary to the provision of stores regulation No.1761 that required the Permanent Secretary of each

ministry having vehicles or tractors on its charge to submit a quarterly returns on store forms 76 to the Ministry of Finance with the copy to the Auditor General within twenty one days of the end of each calendar quarterly showing the stage reached on disposed of all vehicles for which replacement has been approved. Vehicles replaced in previous quarterly continue to the included until their final disposal has been made in a return nill returns are required except from ministry which have no vehicles or tractors on their charges.

2.7 CERTIFICATION OF RETIRING BENEFITS:

It is a mandate for this office to received, process and raises an authority for payment of retirement, death and contract officer's benefits. During the period under review (670) Six hundred and seventy files of both retired, death and contract staff were checked and approved by this office and forwarded to State pension Commission for payment. The number comprises of 497 retired staff, 89 death and 84 contract officer's files.

Similarly, the above number would gulfed the sum of **₦1,042,907,612** (**One billion, forty-two Million, nine hundred and seven thousand, six hundred and twelve naira)** as their approved Gross Gratuity for the year. However as a result of overstay, wrongful payment of salary to some staff, the net gratuity for the year to be paid to prospective retirees, death and contract staff stood at **₦965,685,654** (**Nine hundred and sixty-five million, six hundred and eighty-five thousand, six hundred and fifty-four naira)** which give rise to a decrease of **₦ 77,221,957.75 (Seventy-seven million, two hundred and twenty-one thousand, nine hundred and fifty-seven naira seventy five kobo)**

On the other hand the monthly approved pension and five years deceased pension of the above number of staff for the year under review stood at **₦21,465,544.74 (Twenty one million, four hundred and sixty five thousand, five hundred and forty four naira and seventy four kobo)** and **One hundred and thirty nine million, Five hundred and eighteen thousand, Eight hundred and ninety seven Naira and forty kobo (₦139,518,897 .40) respectively**

The break down as per table below :

Particulars	No of Staff	Net Gratuity	Pension	5 years pension
Retirement	497	₦836,811,028	₦21,465,544.74	-
Death	89	₦89,799,776.78	-	₦ 139,518,897.40
Contract	84	₦39,074,848,.95		
Total	**670**	**₦965,685,653.73**	**₦21,465,544.74**	**₦ 139,518,897.40**

2.8 RECOVERIES MADE OUT OF PENSION AND GRATUITY:

In the course of processing the pension files, instances of wrong computation that invariably result into over payment of pension benefits, were detected. It has been a routine to this office for these types of over payment together with those of over stay in the service, to be deducted out of the individual pensioner's benefit. Therefore, this office was able to save the sum **₦77,221,957.75 (Seventy-seven million, two hundred and twenty-one thousand, nine hundred and fifty-seven naira seventy five kobo)** for the pension funds. Details is as per table below:

Particulars	**Recoveries**
Retirement	₦ 67,490,561
Death	₦9,708,977.77
Contract	₦ 22,418.98
Total	**₦77,221,957.75**

2.9 INVESTMENTS:

As at 31st December, 2021 the investment share holdings of the state in various company stood **132,888,477** units of shares with a total value of ₦ **6,864,167,984 (Six billion, eight hundred and sixty-four million, one hundred and sixty-seven thousand, nine hundred and eighty-four Naira)** The investment holding is as shown below: **-**

S/N	NAME OF THE COMPANY	UNIT OF SHARES	VALUE 2021(₦)	VALUE 2020 (₦)
1	Access Bank plc	1,578,225.00	14,677,492.50	14,677,492.50
2	Dangote Sugar	278,380.00	4,899,488.00	4,899,488.00
3	Jaiz International Bank (jan-Dec 2020)	98,656,698.00	55,247,750.88	55,247,750.88
4	Flour mill	179,759.00	5,096,167.65	5,096,167.65
5	Eco transnational Incorporated	66.00	574.20	574.20
6	Guaranty Trust Bank	185,000.00	4,810,000.00	4,810,000.00
7	Presco	52,000.00	4,565,600.00	4,565,600.00
8	Stanbic IBTC	117,166.00	4,217,976.00	4,217,976.00
9	Vita foam	239,450.00	5,387,625.00	5,387,625.00
10	Zenith Bank	526,000.00	13,228,900.00	13,228,900.00
11	Nigeria Sovereign Invest. Authority	6,149,488.81	2,586,905,457.70	2,586,905,457.70
12	Nigeria Sovereign Invest. Authority	3,752,825.68	1,578,701,178.81	1,578,701,178.81

13	Nigeria Sovereign Invest. Authority	1,752,988.74	737,429,773.26	737,429,773.26
14	Niger Delta Power Holding Company LTD.	19,420,430.00	-	-
15	Best Premier Hotel Abuja	-	1,849,000,000.00	1,849,000,000.00
	TOTAL:	**132,888,477.23**	**6,864,167,983.99**	**6,864,167,983.99**

2.10 LOAN REPAYMENT:

The sum of **₦31,220,422,304.31.00**(Thirty-one billion, two hundred and twenty million, four hundred and twenty-two thousand, three hundred and four naira thirty-one kobo) was paid by the State government for the year under review, as 17% bond principal and its interest, as well as commercial banks loans principal and interest taken from them as repayment of various loans taken from them. Details of these repayment is as per table shown below:

S/No	PARTICULARS	AMOUNT
1	Repayment of External loans	₦ 495,418,129.93
2	Repayment of internal loans (17% Bond)- Principal	₦ 1,514,011,338.63
3	Repayment of Internal Loans(17% Bond) -Interest	₦ 321,276,559.41
4	Repayment of Internal Loans- (CB) -Principal	₦ 19,835,205,237.40
5	Repayment of Internal Loans - (CB) - Interest	₦9,054,511,038.94
	Total	**₦31,220,422,304.31.00**

3.0 BUDGET IMPLEMENTATION ANALYSIS

3.1 STATUTORY ALLOCATION:

During the year under review, the estimated Statutory Allocation of the state was **₦ 32,840,500,000.00** (Thirty-two billion, eight hundred and forty million, five hundred thousand Naira) **while** the actual collection stood at ₦ **35,237,369,605** (Thirty-five billion, two hundred and thirty-seven million, three hundred and sixty-nine thousand, six hundred and five Naira)**.** The actual revenue represents 107% of the projected revenue. Also this can be seen below:

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021 (₦)	Actual 2021 (₦)
1.	Statutory Allocation	38,822,958,416.	32,840,500,000.	35,237,369,605
	Total	**38,822,958,416.**	**32,840,500,000.**	**35,237,369,605**

3.2 STATUTORY ALLOCATION (SURPLUS):

For the year under review, a surplus of **N2,396,869,605.00** (Two billion, three hundred and ninety-six million, eight hundred and sixty-nine thousand, six hundred and five naira) was recorded as per Statutory Allocation of the state government. The breakdown can be seen in the table below:

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021 (₦)	Actual 2021 (₦)	Surplus 2021 (₦)
1.	Statutory Allocation	38,822,958,416	32,840,500,000	35,237,369,605	**2,396,869,605**
	Total	**38,822,958,416**	**32,840,500,000**	**35,237,369,605**	**2,396,869,605**

3.3 STATUTORY ALLOCATION (DEFICIT):

In the year under review, no record of deficit was made in respect of statutory allocation by the state.

3.4 SHARE OF VALUE ADDED TAX (VAT) ALLOCATION:

During the year under review, the estimated Value Added tax (VAT) Allocation of the state was **₦ 19,000,000,000.00** (Nineteen billion Naira) **while** the actual collection stood at **₦ 20,083,439,772** (Twenty billion, eighty-three million, four hundred and thirty-nine thousand, seven hundred and seventy-two Naira)**.** The actual revenue represents 106% of the projected revenue. Also this can be seen below:

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021 (₦)	Actual 2021 (₦)
1.	VALEU ADDED TAX (VAT)	14,465,715,154	19,000,000,000	20,083,439,772
	Total	**14,465,715,154**	**19,000,000,000**	**20,083,439,772**

3.5 VALUE ADDED TAX (VAT) ALLOCATION (SURPLUS):

For the year under review, a surplus of **N1,083,439,772.00** (One billion, eighty-three million, four hundred and thirty-nine thousand, seven hundred and seventy-two naira) was recorded as per Value added tax (VAT) Allocation of the state government. The breakdown can be seen in the table below:

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021 (₦)	Actual 2021 (₦)	Surplus 2021 (₦)
1.	Value Added Tax (VAT)	14,465,715,154	19,000,000,000	20,083,439,772	1,083,439,772
	Total	**14,465,715,154**	**19,000,000,000**	**20,083,439,772**	**1,083,439,772**

3.6 VALUE ADDED TAX (VAT) ALLOCATION (DEFICIT):

For the year under review, no record of deficit was made in respect of Value added tax (VAT) allocation by the state.

3.7 INDEPENDENT REVENUE:

During the year under review, the estimated Independent Revenue of the state government was ₦ **17,318,500,000.00** (Seventeen billion, three hundred and eighteen million, five hundred thousand naira) **while** the actual collection was ₦ **12,963,912,471** (Twelve billion, nine hundred and sixty-three million, nine hundred and twelve thousand, four hundred and seventy-one naira). The actual collection of Independent revenue represents 74% of the estimated figure of the year. The details are as per table shown below:-

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021(₦)	Actual 2021 (₦)
1.	Personnel Taxes	5,654,054,609	10,306,205,000	9,236,818,489.88
2.	License	13,235,110	136,950,000	18,182,803.60
3.	FEES – GENERAL	15,775,166	2,451,860,000	1,351,566,563.13
4.	FINES – GENERAL	77,887,583	303,750,000	110,551,988.21
5.	SALES – GENERAL	129,598,275	3,216,635,000	1,673,658,708.00
6.	EARNINGS -GENERAL	64,799,138	766,300,000.00	473,943,984.28
7.	RENT ON GOVERNMENT BUILDINGS – GENERAL	416,760	41,850,000.00	-
8.	RENT ON LAND & OTHERS – GENERAL	-	54,950,000.00	-

9.	REPAYMENTS/REFUNDS – GENERAL	-	31,500,000.00	27,977,911.00
10.	INVESTMENT INCOME	-	8,500,000.00	71,212,023.38
11.	RE-IMBURSEMENT	-	187,000,000	-
	Total	**5,955,766,641**	**17,505,500,000.00**	**12,963,912,471.48**

3.8 INDEPENDENT REVENUE (SURPLUS):

In the year under review, only one head of independent revenue revealed a Surplus **₦ 62,712,023.00 (Sixty-two million, seven hundred and twelve thousand, twenty-three naira)**. The table below give full details:

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021(₦)	Actual 2021 (₦)	Surplus 2021 (₦)
1.	INVESTMENT INCOME	6,615,477	8,500,000.00	71,212,023	62,712,023
	Total	**82,168,515**	**8,500,000.00**	**71,212,023**	**62,712,023**

3.9 INDEPENDENT REVENUE (DEFECIT):

In the year under review, independent revenue revealed a Deficit of **₦4,417,299,552.00** (Four billion, four hundred and seventeen million, two hundred and ninety-nine thousand, five hundred and fifty-two naira). The table below give full details:

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021(₦)	Actual 2021 (₦)	Deficit 2021 (₦)
1.	Personnel Taxes	5,654,054,609	10,306,205,000	9,236,818,490	1,069,386,510
2.	License	13,235,110	136,950,000	18,182,804	118,767,196
3.	FEES – GENERAL	15,775,166	2,451,860,000	1,351,566,563	1,100,293,437
4.	FINES – GENERAL	77,887,583	303,750,000	110,551,988	193,198,012
5.	SALES – GENERAL	129,598,275	3,216,635,000	1,673,658,708	1,542,976,292
6.	EARNINGS - GENERAL	64,799,138	766,300,000.00	473,943,984	292,356,016
7.	RENT ON GOVERNMENT BUILDINGS – GENERAL	416,760	41,850,000.00	-	41,850,000.00
8.	RENT ON LAND & OTHERS – GENERAL		54,950,000.00	-	
9.	REPAYMENTS/REFUNDS – GENERAL	-	31,500,000.00	27,977,911	3,522,089
	RE-IMBURSEMENT		187,000,000	-	
	Total	**5,955,766,641**	**17,310,000,000**	**12,892,700,448**	**4,417,299,552**

3.10 CAPITAL RECEIPTS:

The Capital receipt of the State government which constitute Transfer from Consolidated Revenue, Aids and grants and External Loans was estimated at **₦ 46,679,400,000.00** (Forty-six billion, six hundred and seventy-nine million, four hundred thousand Naira) during the year under review, but in the actual the sum of **N22,715,786,512** (Twenty-two Million Seven hundred and Fifteen Thousand , Seven Hundred and Seven Hundred and Eight-two Naira) was realized. This represents 49% of the total budgeted amount. The details are shown below:

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021(₦)	Actual 2021(₦)
1.	Transfer from CRF	18,618,369,560		
2.	Aids and Grants	2,900,000,000	6,900,000,000	3,918,254,683.59
3.	Internal Loans	29,963,094,454	29,779,400,000	18,797,532,904.02
4.	Other Capital Receipts		10,000,000,000	-
	Total	**51,481,464,005**	**46,679,400,000**	22,715,787,587.61

3.11 CAPITAL RECEIPTS (SURPLUS):

During the year under review, no surplus was made in respect of capital receipt by the local government.

3.12 CAPITAL RECEIPTS (DEFICIT):

In the year under review a deficit of **₦ 23,963,612,412**(Twenty-three Billion, nine hundred and Sixty-three million, six hundred and twelve thousand, four hundred and twelve Naira) was reported according to Accountant General's financial statements in respect of Capital receipt. The details are as per table below:

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021(₦)	Actual 2021 (₦)	Deficit 2021 (N)
1.	Aids and Grants	2,900,000,000	6,900,000,000	3,918,254,683.89	2,981,745,316.14
2.	Internal Loans	29,963,094,454	29,779,400,000	18,797,532,904	10,981,867,096
3	Other Capital Receipts		10,000,000,000	-	10,000,000,000
	Total	**32,863,094,454**	**46,679,400,000**	**22,715,787,587**	**23,963,612,412**

3.13 CAPITAL EXPENDITURE:

According to Accountant general's report for the year under review, the sum of **₦ 52,464,000,000.00** (Fifty-two billion, four hundred and sixty-four million Naira) was budgeted, while on the actual the capital expenditure of the state stood at **₦ 20,233,673,276** (Twenty billion, two hundred and thirty-three million, six hundred and seventy-three thousand, two hundred and seventy-six naira)**.** This amount is 38% of the estimated figure. The details are shown as per table below:

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021(₦)	Actual 2021 (₦)
1.	Administrative Sector		18,655,000,000.00	14,024,670,782.92
2.	Economic Sector		22,786,000,000.00	3,788,919,477.94
3.	Law Justice Sector		1,315,000,000.00	24,156,300.00
4.	Social Services Sector		9,708,000,000.00	2,395,926,715.20
	Total		**52,464,000,000.00**	**20,233,673,276**

3.14 EXCESS CAPITAL EXPENDITURE:

During the year under review a savings of **N 32,230,326,724 (Thirty-two billion, two hundred and thirty million, three hundred and twenty-six thousand, seven hundred and twenty-four Naira)** was made in respect of capital expenditure by the State Government. The table below gives the breakdown :-

S/N	DESCRIPTION	Actual 2020 (₦)	Estimate 2021(₦)	Actual 2021 (₦)	Savings 2021 (₦)
1.	Administrative Sector		18,655,000,000.00	14,024,670,782.92	4,630,329,217.10
2	Economic Sector		22,786,000,000.00	3,788,919,477.94	18,997,080,522
3	Law Justice Sector		1,315,000,000.00	24,156,300.00	1,290,843,700
4	Social Services Sector		9,708,000,000.00	2,395,926,715.20	7,312,073,284.80
	Total		**52,464,000,000.00**	**20,233,673,276**	**32,230,326,723.80**

3.15 CAPITAL EXPENDITURE (DEFICIT):

During the year under review no record of deficits was made in respect of capital expenditure by the State Government.

3.16 COMPENSATION OF EMPLOYEES:

The sum of **₦ 23,061,460,459** (Twenty-three billion, sixty-one million, four hundred and sixty thousand, four hundred and fifty-nine Naira) was budgeted by the state government as personal cost for the year. While in the actual the sum of **₦19,736,450,011.** (Nineteen billion, seven hundred and thirty-six million, four hundred and fifty thousand, eleven Naira) was paid to **29,297** staff of the state government. This resulted to a savings of **₦3,325,010,448** (Three billion, two hundred and twenty-five million, ten thousand, four hundred and forty-eight Naira).

3.17 OVERHEAD CHARGES:

During the year under review the estimated overhead cost of the state was **₦43,524,172,436** (Forty-three billion, five hundred and twenty-four million, one hundred and seventy-two thousand, four hundred and thirty-six Naira). Whereas the actual expenditure for the year stood at **₦19,304,805,146**(Nineteen billion, three hundred and four million, eight hundred and five thousand, one hundred and forty-six Naira). This resulted to a savings of **₦24,219,367,290.**(Twenty-four billion, two hundred and nineteen million, three hundred and sixty-nine thousand, two hundred and ninety Naira)

3.18 CONSOLIDATED REVENUE FUND CHARGES

The budgeted figure of consolidated revenue fund charges for the year under review of the state Government was **₦ 4,541,816,489.00**(Four billion, five hundred and forty-one million, eight hundred and sixteen thousand, four hundred and eighty-nine Naira) while the actual expenditure for the year stood at **₦ 127,240,440.00** (One hundred and twenty-seven million, two hundred and forty

thousand, four hundred and forty Naira). This resulted to a savings of **₦4,414,576,049.00** (Four billion, four hundred and fourteen million, five hundred and seventy-six thousand, forty-nine Naira).

3.19 **SOCIAL BENEFITS:**

During the year under review the sum of **₦ 1,497,264,904.** (One billion, four hundred and ninety-seven million, two hundred and sixty-four thousand, nine hundred and five Naira) was estimated for payment of social benefits by the state government. Whereas in the actual a staggering sum of **₦ 1,596,745,371.** (One billion, five hundred and ninety-six million, seven hundred and forty-five thousand, three hundred and seventy-two Naira) This resulted to a deficit of **₦99,480,467.00** (Ninety-nine million, four hundred and eighty thousand, four hundred and sixty-seven Naira)

4.0 APPROPRITION AUDIT

4.1 **INTRODUCTION**: This segment of the reports is meant to focus on the achievements or otherwise of revenue target as well as extent of compliance with expenditure limits as provided in the various appropriation warrants issued to the Accountant General.

4.2 **RECURRENT REVENUE**

Examination of the Financial Statement for the year ended 31st December 2021 revealed that the total revenue accrued to the government as at 31st December 2021 stood as **₦78,599,814,566 (Seventy-eight billion, five hundred and ninety-nine million, eight hundred and fourteen thousand, five hundred and sixty-six Naira)** When comparing the previous year's 2020 actual collection of **₦ 67,788,937,959(Sixty-seven billion, seven hundred and eighty-eight million, nine hundred and thirty-seven thousand, nine hundred and fifty-nine naira)** with the current year's collection above it shows an increase of government recurrent revenue to the tune of **₦ 10,810,876,607 (Ten billion, eight hundred and ten million, eight hundred and seventy-six thousand, six hundred and seven naira)**.

4.3 RECURRENT EXPENDITURE

Further examination of the financial statement revealed that the actual recurrent expenditure of the government in the year 2021 was ₦ **50,508,976,403**(**Fifty billion, five hundred and eight million, nine hundred and seventy-six thousand, four hundred and three Naira)**. A comparative analysis carried out revealed an increase in government recurrent expenditure to the tune of **₦ 2,664,896,839** (Two billion, six hundred and sixty-four million, eight hundred and ninety six thousand, eight hundred and thirty-nine Naira) over the recurrent expenditure of **₦ 47,844,079,564(Forty-seven billion, eight hundred and forty-four million, seventy-nine thousand, five hundred and sixty-four Naira)** for the previous year 2020.

4.4 CAPITAL EXPENDITURE

The government actual capital expenditure as contained in the financial statement submitted by the Accountant General as at 31st December 2021 was to the tune of **₦ 20,244,673,276**(Twenty billion, two hundred and forty-four million, six hundred and seventy-three thousand, two hundred and seventy-six naira). Comparative Analysis shows a decrease in the government actual capital expenditure to the tune of **₦ 21, 483,379,866** (Twenty-one billion, four hundred and eighty-three million, three hundred and seventy-nine thousand, eight hundred and sixty- six Naira) as against the last year actual expenditure i.e 2020 of **₦ 41,728,053,142** (Forty-one billion, seven hundred and twenty-eight million, fifty-three thousand, one hundred and forty-two Naira).

4.4 REPAYMENT OF LOANS AND INTEREST

The government actual expenditure as it relate to repayment of loans and interest contained in the financial statement submitted by the Accountant General as at 31st December 2021 was to the tune of **₦ 31,220,442,304**(Thirty-one billion, two hundred and twenty million, four hundred and forty-two thousand, three hundred and four naira). But when compared to previous year's repayment of **₦ 19,713,342,476 (Nineteen billion, seven hundred and thirteen million, three hundred and forty-two thousand, four hundred and seventy- six Naira)** the figure was increased by a

staggering sum **₦ 11,507,099,828 (Eleven billion, five hundred and seven million, ninety-nine thousand, eight hundred and twenty-eight Naira)**.

4.5 **EXCESS EXPENDITURE (COMPENSATION OF EMPLOYEES)**:- For the year under review only in three MDAs a case of excess expenditure was recorded in respect of compensation of employees, which is to the tune of **₦ 3,715,406.67 (Three million, seven hundred and fifteen thousand, four hundred and six Naira sixty-seven kobo)**. This is a welcome development when compared to previous year where about 20 MDAs actual expenditure was in excess with a staggering sum of **₦ 3,588,122,646 (Three billion, five hundred and eighty-eight million, one hundred and twenty-two thousand, six hundred and forty-six Naira)** which is contrary to the provision of Financial Instruction No.0606, which says that expenditure must be classified strictly in accordance with the approved estimate. Breakdown of these MDAs as per table below:-

(1) **COMPENSATION OF EMPLOYEES, INRESPECT OF MDAs WITH EXCESS EXPENDITURE**

CODE	MDAs	BUDGETED 2021	ACTUAL EXPENDITURE 2021	EXCESS 2021
11100200300	Directorate of non-governmental organization	1,093,101.33	1,630,307	537,205.67
14900100100	Local Government Service Commission	4,930,219.00	7,441,754.00	2,511,535.00
16100100100	Office of the Secretary to the State Government	2,103,723,190.00	2,104,389,856.00	666,666.00
	TOTAL	**2,109,746,510.33**	**2,113,461,917**	**3,715,406.67**

4.5 EXCESS EXPENDITURE (OVERHEAD COST):- For the year under review cases of excess expenditure was recorded in respect of overhead cost in only three MDAs, which amounted to **₦ 500,349,716 (Five hundred million, eight hundred and forty-nine thousand, seven hundred and sixteen Naira).** This development is commendable compared to previous year, where actual expenditure was in excess with a staggering sum of **₦ 2,325,831,076 (Two billion, three hundred and twenty-five million, eight hundred and thirty-one thousand, seventy-six Naira)** which is contrary to the provision of Financial Instruction No.0606, which says that expenditure must be classified strictly in accordance with the approved estimate. Breakdown of these MDAs as per table below:-

OVER HEAD COST
EXCESS EXPENDITURE AS PER MDAs

S/N	CODE NO	MDAS	BUDGETED 2021	ACTUAL 2021	EXCESS 2021	REMARK
1.	11100100100	GOVERNMENT HOUSE	665,610,760.00	1,156,159,353.71	490,548,594	Over Expenditure
2.	11101000200	DIRECTORATE OF QUOTA SYSTEM	4,760,000.00	13,337,902.76	8,577,902	“
3.	21510200100	ZAMFARA AGRICULTURAL DEVELOPMENT PROJECT	3,210,000.00	4,433,220.00	1,223,220	“
		TOTAL	**673,580,760**	**1,173,930,476**	**500,349,716**	

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**	2,395,926,715.20	-
-	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**		**20,233,673,276.06**	**(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		**5,638,219,319.98**	**(8,666,740,957)**
	Opening Balance		**(6,718,823,084.31)**	**1,947,917,872**
	Closing Cash Balance		**(1,080,603,764.33)**	**(6,718,823,084)**

Name And Singnature 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**	(1,080,603,764.33)	(6,718,823,084)
Gold worth 33 kg	**18**	1,000,000,000.00	1,000,000,000
Sub Total		**(80,603,764.33)**	**(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		**19,411,608,463.41**	**13,640,583,898**
Liabilities Over Asset		78,705,306,836.51	123,453,134,467
Total Assets		**98,116,915,299.92**	**136,093,718,365**
Public Funds			
Consolidated Revenue Fund		(3,562,718,075.88)	11,187,785,226
Capital Development Fund		2,482,114,311.55	26,384,051,114
Sub Total		**(1,080,603,764.33)**	**37,571,836,340**
Liabilities			
External Loans Oustanding	**21**	12,804,265,367.59	12,192,172,578
Internal Loans Oustanding	**22**	80,604,569,258.06	84,189,881,426
Internal Loans - Bonds Oustanding	**23**	805,435,084.54	1,695,921,421
Sub Total: Liabilities		**94,214,269,710.19**	**98,077,975,425**
Other Liabilities			
Retention Oustanding	**24**	509,681,569.99	208,995,103
Outstanding Social benefit	**25**	4,473,567,784.07	1,234,911,496
Sub Total		**4,983,249,354.06**	**1,443,906,600**
Public Fund + Liabilities		**98,116,915,299.92**	**137,093,718,365**

Name And Singnature of MOHAMMED SANUSI 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 Hammed SALIHU ANKA 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	-	69.31
-	Economic	**9A**	3,788,919,477.94	22,786,000,000	30,552,000,000.00	-	18.73
-	Law and justice	**9B**	24,156,300.00	1,315,000,000	1,867,000,000.00	-	0.12
-	Social	**9C**	2,395,926,715.20	9,708,000,000	19,837,000,000.00	-	11.84
(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**		**20,233,673,276.06**	**52,464,000,000**	**79,697,000,000.00**		100.00
(41,728,053,141.79)	**Total Capital Expenditure**		20,233,673,276.06	54,284,000,000			
26,384,051,113.59	**Closing Balance**		**2,482,114,311.55**	**145,380,099,984**			

Name And Singnature of MO HAMMED 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	**0303,750,000.00**	**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
SFTAS Grant	**3**	3,441,320,000.00	-

	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		**10,315,092,717.78**	**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	860,000,000.00	974,648,675.00	(114,648,675)
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	**2,148,489,591.46**	**1,222,385,177.00**	**926,104,414**
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	0	-	-
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	**6,309,157,699.57**	**5,129,434,198.20**	**2,359,178,753**
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	0	-	-
21510200400	FERTILIZER COMPANY	8,977,689.00	8,342,233.00	635,456
21510200500	FARMERS APPEX	0	-	-
21510200800	ZAMFARA COMPREHENSIVE AGRICULTURAL REVOLUTION	180,000,000.00	158,480,211.00	21,519,789

	PROGRAMME					
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	279,392,634.00		444,452,634.00	(165,060,000)	
	TOTAL	**2,463,818,134.00**		**906,478,333.20**	**1,557,339,801**	
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	0	-	-
	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	**4,409,135,931.88**	**2,533,611,677.46**	**1,875,524,254**
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	**23,927,963,294.66**	**19,736,450,011.03**	**4,191,513,284**

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	AMOUNT	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**

	ACTUAL 2021	**ACTUAL 2020**
NOTE 8- Bank Charges		
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**	**2,395,926,715.20**	**6,580,073,285**
	GRAND TOTAL	**73,575,000,000.00**	**20,233,673,276.06**	

	ACTUAL 2021	**ACTUAL 2020**
NOTE 10 Proceeds From Internal loans		
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**

	ACTUAL 2021	**ACTUAL 2020**
NOTE 11 - Proceeds from Aids and Grants		
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		1,900,000,000
Covid -19 Support Funds (September)	-	1,000,000,000
TOTAL:	**476,934,683.59**	**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 Power Holding 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	Bureau for Public Procurement	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	-
1/1/2020	-	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)	8,822,716,710.17	8,961,068,053
UBA Contract Finance Facility	20,808,441,391.52	27,621,256,505
10BN Eca Concessionary Loan	8,894,106,303.32	9,030,120,502
Restructured Commercial Bank Loans	16,588,527,099.32	17,010,176,145
Budget Suppurt Fercility	17,441,691,583.41	17,510,329,635
Fisrt Bank Contract Financing	1,995,614,849.45	-
Total	**80,604,569,258.06**	**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**
1/1/2020	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**

5.0 MINISTRIES, DEPARTMENT AND OTHER GOVERNMENT AGENCIES GENERAL OBSERVATION

5.1 BOOK KEEPING AND FINANCIAL RECORDS:- In the course of examining books of account maintained by MDAs in the state a lot of irregularities were observed for the period under review, ranging from non-adherence to laid down rules and regulations governing maintenance and preparation of those books of account.

Another disturbing aspect that hinders timely submission of my report to the Honorable house was delays in relizing documents by MDA's when staff from this office were posted to conduct our routine local inspection of the records.

It was further observed that classification of revenues and expenditures in the books of account was not carried out by some MDAs in the state in accordance with the provision of Zamfara State Chart of Account (ZSCOA) even though the state budget was prepared according to approved ZSCOA.

Further examination of state MDAs revealed that, their annual financial statements which is supposed to be prepared by Directors of finance, is always contracted out to the consultant to prepare. This attitude contradicts global best practice. The directors of finance attentions have been strongly drawn on that and they all promised to live up to their expectations comes year 2022 to change this ugly trend.

My Audit queries are not responded to in good time, some MDAs even did not acknowledged the receipt of my queries, not even to talk about responding to queries.

In the State Ministry of finance, the custodian of government financies, it was observed that deduction made from staff and contractors on behalf of associations, unions and other government agencies were not dully remitted to them in good time. It was further observed that most of the special Imprest granted were not appropriately and fully retired.

5.2-1 GOVERNMENT HOUSE

The books of accounts and other related record maintained by the Government House for the year 2021 have been examined. It was observed that the house didn't maintain the under listed records:-

1. Audit Query Register
2. Personnel Emoluments Register
3. Fixed Asset Register.

5.2-2 PERSONNEL AUDIT

In course of carrying out personnel audit for the year 2021 it was observed that, the approved estimated personal cost of Government house was N 55,000,000 (Fifty-five million Naira) while in the actual a total sum of N 47,787,553 (Forty-seven million, seven hundred and eighty-seven thousand, five hundred and fifty-three) was paid which indicated 87% performance.

Further scrutiny of the personnel in government revealed that Sixteen (16) personnel files were not presented for inspection and the staffs were not physically available for verification. When asked the staff officer responded that, the staffs are receiving salary in Government House payroll and listed in the Government House staff list but they are working with Establishment Department not Government House and their files are with Establishment Department.

The list of outstanding staff files not presented for inspection are shown as per table below:-.

GOVERNMENT HOUSE OUTSTANDING STAFF FILES

S/N	NAMES	RANK	GL
1.	Na Abu Umar	C.M. Driver	GL.07
2.	Sa'adatu Abubakar	H. Cook	GL.04
3.	Bala Ibrahim	H. Cook	GL.04
4.	Safiya Marafa	H. Cook	GL.04
5.	Kulu Abdullahi	H. Cook	GL.04
6.	Aishatu Muhammad	H.Cook	GL.04

7.	Umar Bello	H. Cleaner	GL.03
8.	Umar Ma'azu	C.M. Driver	GL.07
9.	Maimuna Adamu	H. Cook	GL.04
10.	Maryam Adamu	H. Cook	GL.04
11.	Zinatu Abubakar	H. Cook	GL.04
12.	Asmau Muhammad	H. Cook	GL.04
13.	Sani Abubakar Anka	H. Cleaner	GL.03
14.	Yunusa Aliyu	Cleaner	GL.02
15.	Aliyu Husaini	H. Cleaner	GL.03
16.	Kabiru Nuhu	Messenger	GL.02

5.2-3 PAYMENT VOUCHERS OTHER CHARGES

During the examination of other charges payment vouchers, it was observed that, payment vouchers to the tune of **N4,340,000.00** (**Four million, three hundred and forty thousand naira only)** were raised and paid without relevant/supporting document which is wrong and contrary to the provision of Zamfara State Financial Instruction No.2015 and store regulations No.0307 respectively.

5.3 DEPUTY GOVERNOR OFFICE

The books of accounts and other related record maintained by Deputy Governor Office for the year 2021 have been examined. It was observed that the office didn't maintain the under listed records:-

1. Audit Query Register
2. Personnel Emoluments Register
3. **Fixed Asset Register.**

5.3-2 PERSONNEL AUDIT

In course of carrying out personnel audit for the year 2021 it was observed that, the approved estimated personal cost of Deputy Governor's office was N 20,000,000 (Twenty-five million Naira) while in the actual a total sum of N 17,128,122 (Seventeen million, one hundred and twenty-eight thousand, one hundred and twenty-two naira) was paid which represent 86% of the budgeted amount.

5.3-3 PAYMENT VOUCHERS OTHER CHARGES

During the examination of other charges payment vouchers, it was observed that, payment vouchers to the tune of **N4,238,000.00 (Four million, two hundred and thirty eight thousand naira only)** were raised and paid without relevant/supporting document which is wrong and contrary to the provision of Zamfara State Financial Instruction No.2015 and store regulations No.0307 respectively.

The details is as per table below:-

LIST OF PAYMENT VOUCHERS WITHOUT FULL SUPPORTING DOCUMENT

S/N	DATE	HEAD	SUB/HEAD	PAYEE	NATURE OF PAYMENT	OBSERVATION	PV NO.	AMOUNT
1.	18/2/21	22020102	2	Muktar Labaran	Traveling Allowance to Minna	No. Invitation No Certificate of Attendant.	006	N110,000.00
2.	18/2/21	220201025	2	Bar Mahadi Aliyu Adamu (S.S.A) & Naziru Muh'd Yantawaya	Payment of Donation	No evidence of payment.	008	N358,000.00
3.	6/8/21	22020803	2	Perm. Sec. & others	Purchase of Diesel for plant Generator.	No submission no approval for the payment.	062	N1,000,000.00

4.	6/5/21	22021025	7011 1	Perm Sec.	Donation to individual	No submission no approval for the payment	073	N2,000,000.00
5.	25/10/2 1	22020301	7011 1	Bless Computer & others.	Purchase of photocopy machine printer and stationeries	No submission and approval of payment.	085	N496,000.00
6.	25/10/2 1	2202801	7011 1	Manager Sanusi Nasiru Ent.	Purchase of types & rims to official vehicle	No submission and approval of payment	084	N274,000.00
		Total						**N 4,238,000**

5.4 MINISTRY OF BUDGET AND ECONOMIC PLANNING

5.4-1 The books of accounts and other related record maintained by Ministry for the year 2021 have been examined. It was observed that the office didn't maintain the under listed records:-

1. Audit Query Register
2. Personnel Emoluments Register
3. Fixed Asset Register

5.4-2 AUDIT INSPECTION:- Audit inspection for the period revealed that: -

Some payment vouchers were raised and paid without proper documentations. The payment vouchers are as per table below:

S/No	Payee	Particulars	PV No	Expenditure Code	Amount	Observation
1	Perm Sec Budget & Others	DTA for Zonal Tech Meeting	029	22020102	174,000	No sub receipt attached
2	Perm Sec Budget & Others	Fuelling for Trip to Kano for Zonal Meeting	030	22020401	40,000	No sub receipt attached
3	D A Admin	Purchase of diesel	048	22020803	192,000	No Receipt , SRV attached
	Total				406,000	

5.4-3 PERSONNEL AUDIT OF THE MINISTRY

For the period under review a personnel audit carried out revealed that the approved estimated personnel cost of the Ministry was to the tune of N 50,596,735.54 (Fifty million, five hundred and ninety-six thousand, seven hundred and thirty-five naira fifty-four kobo), while in the actual a total sum of N 43,760,642.46 (Forty-three million, seven hundred and sixty thousand, six hundred and forty-two naira forty-six kobo) was paid which represent 87% of the estimated figure.

Further observation revealed that two staff of the ministry has an issue of absecondment and continued existence in the payroll after death. The staff are as per table below:-

S/No	Name	Computer No	GL/St	Bank	Observation
1	Abubakar Ibrahim	42623	6/3	FCMB	The Officer absconded from his duty post years
2	Alh Moyi Salihu	1601	4/4	Fidelity	He dies for the past three month but his name continue to affair in the payroll.

5.5 MINISTRY OF HEALTH

5.5-1 The books of accounts and other related record maintained by Ministry for the year 2021 have been examined. It was observed that the Ministry didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

5.5-2 PERSONNEL AUDIT OF THE MINISTRY

For the period under review a personnel audit carried out revealed that the approved estimated personnel cost of the Ministry was to the tune of N 140,000,000 (One hundred and forty million Naira), while in the

actual a total sum of N 122,888,520 (One hundred and twenty-two million, eight hundred and eighty-eight thousand, five hundred and twenty naira) was paid which represent 87% of the estimated figure.

Further review of personnel carried out revealed that a total number of sixteen (16) staff of the ministry did not appear for verification and their personnel files were not presented to our inspection officer when they were called for. The officers responsible to the accounts were contacted for explanation that include Accountant Salary in person of **Ibrahim Nasiru** and Director of Finance **Alh Bello Dan Yadodo** but could not offer satisfactory information. The staffs are as per table below:-

S/No	Name	Computer No	GL/St	Bank	Monthly Salary	Total Annual Salary
1	Muhsina Bello Umar	809	13/9	Zenith	227,071	2,724,852.00
2	Aliyu Hassan	27209	14/8	Gt Bank	268,423	3,221,076.00
3	Aliyu Kabiru Kabir	24532	7/9	Kwatshi MFB	84,520	1,041,240.00
4	Sa'adatu D Muh'd	20320	7/10	Access	86,638	1,039,656.00
5	Hadiza Bello	27196	2/8	U B A	19,759	237,108.00
6	Sani Manir	36958	2/5	Gt Bank	19,187	230,244
7	Fadilu Ahmad Abdullahi	43082	2/2	F B N	241,434	2,897,208
8	Abba Abdulkarim	42537	2/2	F B N	241,434	2,897,208
9	Abubakar Abdulkarim	39069	1/2	FCMB	172,748	2,072,976
10	Shehu Aminu	42807	1/2	GT Bank	170,133	2,041,596
11	Moh'd Ahmad Abubakar	43086	1/2	F B N	163,773	1,965,276
12	Hassan Moh'd Abdullahi	27216	3/2	Access Bank	20,131	241,572
13	Umar Abdullahi	36961	3/2	Access Bank	19,187	230,244
14	Sulaiman Lawal	36367	7/3	Fedility	59,247	710,964
15	Dr Sa'adiya Aliyu	4516	2/2	GT Bank	277,211	3,326,532
16	Jibril Adamu	37175	4/2	Fedilty	29,785	357,420

5.5-3 **REVENUE AUDIT OF THE MINISTRY**

According to my last year's report in relation to revenue generation entities of the ministry, no any significant change was made this year, the situation remain unchanged.

A revenue audit conducted revealed that, estimated internally generated revenues of this Ministry which was put at ₦ 38, 250,000 (Thirty eight million, two hundred and fifty thousand Naira) were left to remain untapped.

The Director inspectorate department of the Ministry whose responsibility is to supervise registration, renewal and fines to Hospitals, Clinics, Nursing homes, Dental clinics, Medical Laboratories, and Diagnostics Center was contacted severally for the release of revenue record under his department but could not make them available for my inspection. As such revenue generated and subsequently remitted to Board of internal revenue could not be ascertained for the year under review.

5.6 MINISTRY OF WOMEN AFFAIRS

The books of accounts and other related record maintained by Ministry for the year 2021 have been examined. It was observed that the Ministry didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

5.6-1 PERSONNEL AUDIT OF THE MINISTRY

For the period under review a personnel audit carried out revealed that the approved estimated personnel cost of the Ministry was to the tune of N 100,000,000 (One hundred million Naira), while in the actual a total sum of N 90,797,462 (Ninety million, seven hundred and ninety-seven thousand, four hundred and sixty-two naira) was paid which represent 91% of the estimated figure.

It was further observed that two staff of the ministry are due for retirement but their names were not removed from the state payroll.

The staff are

1. Umar Aliyu with computer number 12823 whose effective date of retirement was 28th November, 2020 and his monthly salary was N 20,522. This officer overstayed his service for a period of 24 months, which give raise to a salary over payment of N 492,528.

2. Aisha Muhammad with computer number 46129 whose effective date retirement was 1st October, 2021 and she is receiving a monthly salary of N 150,462. This officer overstayed her service period for 2 month which resulted to a salary over payment of N 300,924.

5.6 -2 **UN PRESENTED PAYMENT VOUCHER STANDING IMPREST 2021**

During the conduct of our Audit exercise for the period under review, the monthly standing imprest record of the Ministry were not made available for my inspection.

A monthly standing imprest of **₦ 2,434,550.00 (Two million, four hundred and thirty-four thousand, five hundred and fifty naira)** was paid into the account of the ministry for the period of January to August 2021 which gives a cumulative sum **₦ 19,476,400.00 (Nineteen million four hundred and seventy six thousand four hundred naira only)** but to our dismay no single document was there to lay our hand on during the exercise.

5.7 **MINISTRY OF RELIGEOUS AFFAIRS**

The books of accounts and other related record maintained by Ministry for the year 2021 have been examined. It was observed that the Ministry didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

5.7-1 **PERSONNEL AUDIT OF THE MINISTRY**

For the period under review a personnel audit carried out revealed that the approved estimated personnel cost of the Ministry was to the tune of N 37,249,391.13 (Thirty-seven million, two hundred and forty-nine thousand, three hundred and ninety-one naira thirteen kobo), while in the actual a total sum of N 31,917,490 (Thirty-one million, nine hundred and seventeen thousand, four hundred and ninety naira) was paid and this amount represent 86% performance of the estimated figure.

5.7-2 RECURRENT EXPENDITURE (OVERHEAD) PAYMENT VOUCHERS

During the year under review, the ministry's approved budgeted recurrent expenditure for overhead was **₦163,860,000 (One hundred and sixty-three million, eight hundred and sixty thousand Naira),** while in the actual a total sum **₦ N93,815,000.00 (Ninety three million, eight hundred and fifteen thousand naira)** only this figure represent 57% of the budgeted figure. The performance is impressive considering the insecurity situation bedeviling the state. The ministry's actual expenditure is in compliance with existing appropriation law 2021 of the state and financial regulations.

Out of the total sum quoted above, an examination of payment vouchers raised and paid revealed that a total sum of **N195,000.00 (One hundred and ninety-five thousand naira)**are without proper documents. The table below gives full details:-

S/N	NARATION	PV NO	HEAD	S/HEAD	DATE	AMOUNT	PAYEE	REMARKS
1.	Payment for the transport of bag of rice loading and up loading	149	200600	20112	16/4/21	150,000.00	Zubairu Ahmad	No submission No name of the truck & Reg No attach No sign of beneficiary No attachment.
2.	Payment for the printing of file jacket and letter head paper	234	200600	21007	16/7/21	45,000.00	Ahmad Bello printing press	No Submission No approval No SIV attach.
	Total					195,000.00		

5.8 MINISTRY OF AGRICULTURE

The books of accounts and other related record maintained by Ministry for the year 2021 have been examined. It was observed that the Ministry didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

5.8 1 RECURRENT EXPENDITURE (OVERHEAD) PAYMENT VOUCHERS

The ministry's approved budget for recurrent expenditure for the year 2021 for overhead was to the tune of **₦49,400,000 (Forty-nine million, four hundred thousand Naira).**
While in the actual a total sum **₦ 8,009,179 (Eight million, nine thousand, one hundred and seventy-nine naira)** this figure represent 16% of the budgeted figure. The performance becomes so as result of insecurity bedeviling the state which causes the shortages in the state internally generated revenue. The ministry's actual expenditure is in compliance with existing appropriation law 2021 of the state and financial regulation governing the financial operations of MDAs in the state.

In the of examining payment vouchers raised and paid for the period under review, it was observed that, payment vouchers to the tune **₦ 1,694,000 (One million, six hundred and ninety-four thousand Naira)** were not properly documented which make the expenditure to be suspicious. The table below gives full details:-

LIST OF PAYMENT VOUCHERS THAT ARE NOT PROPERLY DOCUMENTED

S/N	PARTICULARS	PV NO	CODE	DATE	AMOUNT	PAYEE	REMARK
1.	Payment for official trip to Kano for National Agricultural Techhnology and Inovation plan (NATIP) DTA			15/2/21	364,000.00	Hon. Comm and others.	No receipt of fuel for Hon.Comm. Perm.Sec. bus driver an receipt for the purchase of tag attach no irritation and certificate of attendance

2.	Payment of DTA for official trip to Bukuyum,Gummi and Bakura for (3days)	1001001	22020101	30/12/21	120,000.00	Perm/Sec.	No receipt of fuelling of 60,000, No break down of how 25,000 contengencies was slan
3.	Payment of DTA for official trip Bukuyum,Gummi and Mafara	1001001	22020101	30/12/21	120,000.00	Perm/Sec.	No receipt of fuelling of 40,000 No breakdown of contengencies of 27,200 was attach.
4.	Payment of DTA for official trip to Mafara Bakura and Gummi	1001001	22020101	30/12/21	85,000.00	Dir.Finance	No receipt for fuelling of 30,000 and no breakdown of how 14,200 contingencies was spent.
5.	Payment of DTA for official trip to Gummi,Bakura,Bukuyum and Mafara	1001001	22020301	30/12/21	45,000.00	Perm/Sec.	No receipt for fuelling attach
6.	Payment for DTA to Perm.Sec for official trip to Abuja to 3 days.	20503	70133	16/2/21	300,000.00	Perm. Sec.	No invitation No certificate of attach.
7.	Payment of advance to the month of June to Civil Defence officers	2202187	20133	16/12/21	150,000.00	Civil Defence	No Names and sing of beneficiaries attached.
8.	Payment of official trip to Abuja for four days.	20101	20133	16/12/21	500,000.00	Hon.Comm	No invitation, No certificate of attendance No fuel and hotel receipts attached.
9.	Payment for the purchase of A4 paper to the ministry	1001001	22020301	30/12/21	10,000.00	Cashier	No receipt, No SRV and SIV attached
	Total				**1,694,000.00**		

5.8-2 RECURRENT EXPENDITURE PERSONNEL COST

Ministry's budgeted personnel cost for the year under review was **₦ 114,801,131.67 (One hundred and Fourteen million, eight hundred and one thousand, one hundred and thirty-one naira sixty-seven kobo)**

While the actual expenditure stood at **₦ 97,578,005 (Ninety-seven million, five hundred and seventy-eight thousand, five Naira)** which was to **234** staff, the actual figure represent 85% of the budgeted figure, this performance is commendable considering the dwindling revenue of the state due to insecurity situation the state is battling with.

The ministry's personnel expenditure is in compliance with state appropriation law 2021, state existing laws and financial instruction.

In conduct of personnel audit at the beginning of the year, the ministry's staff in the payroll was 236, but due to retirement as at 31st December, 2021 the total number of personnel in the payroll was 234 and their files were presented during the verification exercise carried out.

5.9 MINISTRY OF HUMANITARIAN AFFAIRS

The books of accounts and other related record maintained by Ministry for the year 2021 have been examined. It was observed that the Ministry didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

5.9 1 RECURRENT EXPENDITURE (OVERHEAD) PAYMENT VOUCHERS

The ministry's approved budget for recurrent expenditure for the year 2021 for overhead was to the tune of **₦120,000,000 (One hundred and twenty million Naira).**

While in the actual a total sum **₦ 57,552,300 (Fifty-seven million, five hundred and fifty-two thousand, three hundred naira)** this figure represent 48% of the budgeted figure. This performance is impressive considering the insecurity bedeviling the state which causes the shortages in the state

internally generated revenue. The ministry's actual expenditure is in compliance with existing appropriation law 2021 of the state and financial regulation governing the financial operations of MDAs in the state.

In the of examining payment vouchers raised and paid for the period under review, it was observed that, payment vouchers to the tune **₦ 3,405,500 (Three million, four hundred and five thousand, five hundred Naira)** were not properly documented which make the expenditure to be suspicious. The table below gives full details:-

PAYMENT MADE WITHOUT SUPPORTING DOCUMENTS

S/N	NARRATION	PV NO.	HEAD	SUB-HEAD	DATE	AMOUNT	PAYEE	REMARKS
1	Payment of DTA for the distribution of relief materials to victims in Dansadau Maru Local Govt	2005	413 F	2	4/2/2021	101,000.00	Director Admin	93,000 was paid to 12 no as DTA as show on the breakdown which 101,000 was raised and paid on the payment voucher
2	Payment of DTA for the distribution of relief materials to victims of flood& package from USA support at Tsafe & Magarya.	2007	413F	12	4/2/2021	127,000.00	Director Admin	119,000 was paid to the beneficiaries on the breakdown attach while 127,000 was raised and paid on the paid on the payment voucher
3	Payment of DTA to Hon S.A and 3 others to Abuja for 3 days	2021	413F	2	13/02/2021	156,000.00	Director Admin	No invitation no approval& no receipt of fuelling attach to the payment voucher.
4	Payment for the purchased of rams & ships as entertainment for the swearing in of Hon commissioner at state house of assembly.	2004	413F	12	13/02/2021	454,000.00	Shuaibu Bala	No request no approval and no specification of ram& ships purchased.
5	Payment of DTA to Abuja to attend World Humanitarian aids support	2011	413F	2	21/04/2021	522,000.00	Kabiru Rabiu	No invitation and certificate of attendance and breakdown of the DTA attach to the payment

	& development in Abuja.							voucher.
6	Payment for the purchased of damage sacks from the prudential food package in the store.	2012	413F	12	27/02/2021	174,500.00	Shuaibu Bala	No request no approval no receipt of the sacks purchased attach to the payment vouchers.
7	Payment for the fuelling of 2nos official vehicles to and from Abuja to attend 3days workshop on world humanitarian aids support &development forum.	2036	413F	2	21/04/2021	160,000.00	Idris Garba driver	No receipt of the fuel purchased attach & the payment is made in the other payment voucher
8	Payment of DTA to Abuja to attend the humanitarian aid support and development forum.	2031	413F	2	21/04/2021	593,000.00	Kabiru7 Rabiu & others	The amount paid to the beneficiaries DTA is 582,000 while the sum of N592,000 was raised and paid in the payment voucher and 60000 for fuelling is not suppose to be included because 160,000 was already paid for such purpose on PV no2036 and certificate of attendance was not attach.
9	Payment of DTA for the distribution of relief material to the flood victim in(9) Local Govt of the state.	2002	413F	2	10/05/2021	568,000.00	Director Admin	No names & signature of beneficiaries attach to the payment voucher.
10	Payment of transportation from Kano to Gusau and from Gusau to maradun.	2010	413F	2	31/2/21	500,000.00	Nuradden Labbo	No approval from Hon S.A , no anyway bill or plate number of the vehicle attach
11	Payment of allowance for media men from NTA, GAMJI TV,ZAMFARA RADIO,FM RADIO for the celebration of world humanitarian day.	2229	413F	5	18/08/2021	50,000.00	Nasiru umar & others	No approval of payment attach, no receipt from the media station and amount received by the beneficiaries is 40,000 while 50,000 was raised and paid on the payment voucher
	Total					**3,405,500**		

5.10 MINISTRY OF ENVIRONMENT

The books of accounts and other related record maintained by Ministry for the year 2021 have been examined. It was observed that the Ministry didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

5.10-1 RECURRENT EXPENDITURE PERSONNEL COST

Ministry's budgeted personnel cost for the year under review was **₦ 95,000,000 (Ninety-five million naira)**

While the actual expenditure stood at **₦ 26,999,685 (Twenty-six million, nine hundred and ninety-nine thousand, six hundred eighty-five Naira)** which was paid to **62** number of staff, the actual figure represent 28% of the budgeted figure.

The ministry's personnel expenditure is in compliance with state appropriation law 2021, state existing laws and financial instruction.

During the conduct of personnel audit of the Ministry, it was observed that staff salary record cards are not maintained by Finance department. It was further observed that 2 staff are due for retirement for the attainment of compulsory six years of age, and one staff died, but their continued to affair in the ministry's payroll.

Details is as per table below:-

STAFF DUE FOR RETIREMENT OF SERVICE AND DEATH AS FOLLOW

S/N	NAMES OF STAFFS	COMP.	RANK	BANK	AMOUNT	OBSER.
1.	Mal. Musa Maguru	2095	W/man	Eco. Bank	N20,948x4 = N83,792.00	Date of Birth 1961
2.	Halilu Garba	2076	"	FCMB	N15,067x4 = N60,268.00	Date of Birth 1961
3.	Samaila Yusuf	36337	E. O.	Fidelity	N26,792x12 = N321,504.00 Jan. to Dec.2021	Death on 2/11/2020

5.10-2RECURRENT EXPENDITURE (OVERHEAD) PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that some payment voucher are without relevant approval, and some are not accompanied with required supporting documents such as S.R.V/S.I.V sub-receipt etc to justify the payment. These payment vouchers are to the tune of ₦5,000,000.00 (Five million Naira) raised and paid without fully supporting document which is contrary to the provision of Financial Instruction No.0704 respectively which stated that all vouchers must contain full particulars of the payment involved a document referred to on the vouchers should be attach to it.
List of these payment vouchers is as per table below:-

LIST OF PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENT 1/1/2021 TO 31/12/2021

S/N	NAMES OF PAYEE	NATURE OF PAYMENT	PV	DATE	HEAD	S/H	AMOUNT	OBSER.
1.	Perm. Sec. (Haruna Mainasara) & Comm. Murtala Bello	Fueling & maintenance For official vehicle attach to Taskforce committee on illegal mining mobile police	103	24/6	18	424	1,000,000	No fuelling receipt & maintenance Purchase or repair, approval etc
2.	Per.Sec/Murtala Bello (Commandant)	Fuelling & maintenance For official vehicle attach to the Mobile Police Taskforce committee on Illegal mining	104	27/7	18	424	1,000,000	No fuelling receipt attach & maintenance Vehicle purchase or repairs no approval etc.
3.	Perm.Sec. /Murtala Bello Commandant	Fueling /maintenance for official vehicle attach to the mobile Police Taskforce committee on Illegal mining	133	30/8/21	18	424	1,000,000	No fuelling receipt/maint vehicle purchase or repairs No approval.
4.	Perm Sec/Murtala Bello Commandant	Fuelling /Maint. For official vehicle attach to Taskforce committee on Illegal minig mobile	134	4/10/21	18	424	1,000,000	No receipt for fuelling vehicle no approval.

		police.						
5.	Perm.Sec/Murtala Bello Commandant	Fuelling /maint for official vehicle attach to the mobile Police Taskforce committee on Illegal mining	168	11/11/21	18	424	1,000,000	No approval No fuelling receipt & maintenance of vehicle or repairs.
	Total						**5,000,000**	

5.10-3 OUT-STANDING PAYMENT VOUCHERS

Further examination of the Ministry of Environment cash book revealed that payment vouchers to the tune **₦ 950,000 (Nine hundred and fifty thousand Naira)** were outstanding. All effort made to have these payment vouchers examined proved abortive, despite several request made to the Director of Finance.

List of these outstanding payment vouchers is as per table below:-

OUTSTANDING PAYMENT VOUCHERS POSTED INTO CASH BOOK

S/N	NAME OF PAYEES	P.V. NO	DATE	CHEQUE NO.	AMOUNT	OBSER.
1.	Perm. Sec. Haruna Mainasara	202	11/6/21	00112	N176,000.00	Outstanding Payment Voucher
2.	Perm. Sec.	203	"	00012	N238,000.00	"
3.	Perm. Sec.	204	"	"	N70,000.00	"
4.	Perm. Sec.	205	"	"	N80,000.00	"
5.	Perm. Sec.	206	"	"	N50,000.00	"
6.	Perm. Sec.	207	"	"	N40,000.00	"
7.	Perm. Sec.	208	"	"	N100,000.00	"
8.	Perm. Sec.	209	"	"	N30,000.00	"
9.	Perm. Sec.	210	"	"	N75,000.00	"
10.	Perm. Sec.	211	"	"	N20,000.00	"
11.	Perm. Sec.	212	"	"	N65,900.00	"
12.	Perm. Sec.	213	"	"	N5,100.00	"
				Total:-	**N950,000.00**	

5.11 MINISTRY OF EDUCATION

The books of accounts and other related record maintained by Ministry for the year 2021 have been examined. It was observed that the Ministry didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

5.11-1 RECURRENT EXPENDITURE (OVERHEAD) PAYMENT VOUCHERS

During the year under review the Ministry's approved estimate for Overhead cost was N 375,650,000 (Three Hundred and seventy-five million, six hundred and fifty thousand Naira), while the actual expenditure for the year stood at N 4,370,000.00 which represent 1.2% of the projected revenue. This performance was as result of insecurity situation the state is battling with. The situation forced the state to closed down all the schools in the state for almost one year for the fair of the unkwon.

Out of the total amount released to the ministry, it was observed that, payment vouchers to the tune of ₦ 279,000.00 (Two hundred and seventy nine thousand naira) only were raised and paid without supporting document.

5.11-2 RECURRENT EXPENDITURE PERSONNEL COST

The Ministry's approved budget for the year in respect of personnel cost was **₦ 280,000,000 (Two hundred and eighty-million Naira)**. While in the actual the ministry's personnel cost was **₦ 249,944,089.00 (Two hundred and forty nine million nine hundred and forty four thousand eighty nine naira) which** represent 89% of the estimated figure.

Total number of staff in the ministry at the beginning of year was 977 while as at 31st December, 2021 the ministry's payroll has a total number 903 staff which resulted to a decrease of 74 staff. The decrease was caused by retirement and death of some staff.

In the course of carrying out personnel Audit the following observations on staff of the ministry arose:-

THE FOLLOWING OFFICERS ARE OVERDUE FOR RETIREMENT

i. **ABDULLAHI KELO COMP. NO. 36594 WATCHMAN GL.02**

The officer was first appointed on GL.02 w.e.f 1/11/2010 as watchman and confirmed on 1/11/2012. The officer Date of Birth was 13/3/1961. Therefore the officer is due for retirement since 13th March, 2021 by attaining the age of 60 years. The officer's name continue to appear in the ministry's payroll up to the time of writing this report.

ii. **ALH. IBRAHIM MATUSAL COMP. NO. 30086 MESSENGER GL.02**

The officer was first appointed on GL.02 w.e.f 23/1/2009 as Messenger and confirmed on 23/1/2011. The officer Date of Birth was 17/8/1961. Therefore the officer is due for retirement since 17th August, 2021 by attaining the age of 60 years. The officer's name continue to appear in the ministry's payroll up to the time of writing this report.

iii. **ABDULMALIK MUHAMMAD COMP. NO. 622 SERGENT**

The officer was first appointed on GL.01 w.e.f 14/2/1989 as Sergent and confirmed on 14/2/1991. The officer Date of Birth was 3rd August, 1961. Therefore the officer is due for retirement since 3rd August, 2021 by attaining the age of 60 years. The officer's name continue to appear in the ministry's payroll up to the time of writing this report.

(2) **DUE FOR RETIREMENT**

i. **ALHASSA ABUBAKAR COMP. NO. 11764 HEAD WATCHMAN GL.04**

The officer was first appointed on GL.03 w.e.f 1/11/2002 as watchman and was confirmed on 1/11/2004. The officer was last promoted on GL.04 Head Watchman w.e.f 1/1/2007. The officer Date of Birth was 2/3/1962. Therefore he was due for retirement by reaching the age of 60 years w.e.f 2/3/2022. Therefore he should be remove from the payroll immediately.

ii. **ALI LIYA LIYA COMP. NO. 30081 WATCHMAN GL.02**

The officer was first appointed on GL.02 w.e.f 23/1/2009 as Watchman and was confirmed on 23/1/2011. Therefore the officer was due for retirement by reaching the age of 60 years w.e.f 26/2/2022. The officer Date of Birth was 26/2/1962 in the light of the above, he should be remove from the payroll.

iii **ABUBAKAR BAHAGO COMP. NO 29973 MESSENGER GL.02**

The officer was first appointed on GL.02 w.e.f 22/9/2009 as Messenger and confirmed on 22/9/2011 the officer was due for retirement by reaching the age of 60 years w.e.f 1/3/2022 his Date of Birth was 1/3/1962. He should be remove from the payroll immediately.

iv. ALIYU IDRIS COMP. NO. 36539 WATCHMAN GL.02

The officer was first appointed on GL.02 w.e.f 1/11/2010 as Watchman and confirmed on 1/11/2012. The officer was due for retirement by reaching the age of 60 years w.e.f 10/3/2022. The officer Date of Birth 10/3/1962. Therefore be remove from the payroll immediately.

v. FARUK BALARABE COMP. NO.710 CLEARICAL ASST. GL.03

The officer was first appointed on GL.03 w.e.f 18/5/1987 as Clearical Assistant and was confirmed on 18/5/1989. The officer was due for retirement by reaching the age of 35 year in service w.e.f 18/5/2022. He should therefore be remove from the payroll w.e.f 10/5/22.

(3). **THE FOLLOWING OFFICERS ARE DUE FOR RETIREMENT FOR THE NEXT COMING MONTH.**

i. KABIRU MUHAMMAD COMP. NO. 16824 CLEANER GL.02

The officer was first appointed on GL.02 w.e.f 12/5/2000 cleaner and was confirmed on 12/5/2002. The officer was due for retirement for the next three months coming by reaching the age of 60 years w.e.f 20/8/2022. He was born on 20/2/1962.

5.12 HIGH COURT OF JUSTICE

The books of accounts and other related record maintained by Court for the year 2021 have been examined. It was observed that the Court didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

5.12-1 RECURRENT EXPENDITURE PERSONNEL COST

During the year under review the budgeted personnel cost High court was **₦ 310,000,000 (Ninety-five million naira)**

While the actual expenditure in respect of personnel cost stood at **₦ 232,864,037 (Two hundred and thirty-two million, eight hundred and sixty-four thousand, thirty-seven Naira)** which was paid to **500** number of staff, the actual figure represent 75% of the budgeted figure.

The ministry's personnel expenditure is in compliance with state appropriation law 2021, state existing laws and financial instruction.

In carrying out personnel audit of the Ministry, it was observed that staff salary record cards are not maintained by Finance department. It was further observed that some staff are due for retirement for the attainment of compulsory six years of age, or putting up 35 years of service, but their continued to affair in the court payroll. Their details could be found in the appendix "B" of this report

5.12-2 RECURRENT EXPENDITURE (OVERHEAD) PAYMENT VOUCHERS

During the year under review, the court's approved budgeted recurrent expenditure for overhead was **₦363,369,250 (Three hundred and sixty-three million, three hundred and sixty-nine thousand, two hundred and fifty Naira),** while in the actual a total sum **N110,000,000 (One hundred and ten million)** was paid which represent 30% of the budgeted figure. The performance was as a result of insecurity bedeviling the state which causes revenue shortfall in the state. The court's actual expenditure is in compliance with existing appropriation law 2021 of the state.

5.12-3 REVENUE AUDIT

The estimated revenue of High court for the year under review was **N 27, 900,000 (Twenty-seven million, nine hundred thousand naira)**. While in the actual only the sum of **N 489, 850 (Four hundred and eighty nine thousand, eight hundred and fifty naira)** was generated from various magistrate courts in the state and was fully remitted to board of internal revenue. The performance in respect of internal revenue generation was 1.8% of the estimated figure. The details are attached to this report as per Appendix "C".

5.12-4 BANK STATEMENT

It was observed that the bank statement stated that one hundred and ten million(N110,000,000) is credited into the account of high court of justice as yearly cash allocation for good eleven month, that is ten million(N10,000,000) as a monthly cash allocation, and consequently withdrawn the money for their day to day activities. I attached the detail with my report in appendix A.

APPENDIX A

LIST OF MONTHLY CASH ALLOCATION FOR THE YEAR ENDED 31/12/2021

S/NO	MONTH	AMOUNT
1.	January 2021	N10,000,000
2.	February	N10,000,000
3.	March	NIL
4.	April	N10,000,000
5.	May	N10,000,000
6.	June	N10,000,000
7.	July	N10,000,000
8.	August	N10,000,000
9.	September	N10,000,000
10	October	N10,000,000
11.	November	N10,000,000
12.	December	N10,000,000
	Total	**N 110,000,000**

APPENDIX B

LIST OF MONTHLY FIGURE SALARY FOR THE PERIOD ENDED 3/12/2021

S/NO.	MONTH	GROSS	NET PAY
1.	January	N19,378,374.00	N15,965,079.13
2	February	N19,378,374.00	N16,122,427.87
3.	March	N19,387,374.00	N16,122,427.87
4.	April	N19,378,374.00	N16,008,281.33
5.	May	N19,378,374.00	N16,008,281.33
6.	June	N19,409,151.00	N15,394,301.68
7.	July	N19,137,377.00	N15,365,185.72
8.	August	N19,472,315.00	N15,472,323.99
9.	September	N19,537,654.00	N15,958,291.79
10.	October	N19,365,387.00	N15,852,764.55
11.	November	N19,537,684.00	N15,797,376.54
12.	December	N19,537,684.00	N15,797,376.54
	Total	**N39,075,368**	**N31,594,753.08**

APPENDIX B

LIST OF HIGH COURT STAFF DUE FOR RETIREMENT

S/ NO.	NAME	D.O.B	1st APPOINTMENT	DUE DATE	COMP NO.	TYPES OF RETIREMENT
1.	Mohd Bello maru	-	1983		13920	By service
2.	Lawali T/mafara	1959	-		14053	By birth
3.	Lawali Na Saudi	1958	-		13831	By birth
4.	Mohd Abdullahi	1955	-		13806	By birth
5.	Isah Muhammad	1959	-		45744	By birth
6.	Kabir Abdullahi	1953	-		45768	By birth

APPENDIX C

LIST OF MONTHLY REVENUE GENERATED FOR THE PERIOD OF 1/1/2021 - 31/12/2021

S/NO.	MONTH	YEAR	AMOUNT	CLOSING BALANCE DATE	PAYMENT MADE IN
1.	January	2021	137,600	29/1/2021	25/2/2021
2.	February	2021	29,500	25/2/2021	15/6/2021
3.	March	2021	52,100	31/12/2021	15/6/2021
4.	April	2021	-	-	-
5.	May	2021	-	-	-
6.	June	2021	22,250	30/6/2021	17/8/2021

7.	July	2021	69,600	29/7/2021	17/8/2021
8.	August	2021	28,350	27/08/2021	4/10/2021
9.	September	2021	26,500	30/9/2021	9/11/2021
10.	October	2021	25,300	29/10/2021	3/12/2021
11.	November	2021	62,400	30/11/2021	23/12/2021
12.	December	2021	38,250	30/12/2021	22/2/2022
	Total		**N 489, 850**		

6.0 PARASTATALS DEPARTMENT

6.1 GUSAU CENTRAL MARKET

6.1-1 The books of accounts and other related record maintained by the Market for the year 2021 have been examined. It was observed that the Market didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

6.1-2 PERSONNEL AUDIT OF THE MARKET

During the period under review, examination of salary and general staff list was conducted, and it revealed that 2 numbers of staffs died and one withdraw his service during the period, but their names continued to appear in the market payroll up to the time of writing this report.

6.1-3 REVENUE AUDIT OF THE MARKET

For the year under review, it was observed that, no record of locally generated revenue was made by the market, as its cash book for the year did not record a single transaction of revenue. When contacted the managing Director of the market explain that, all revenues generated from the market were collected

by the Ministry of commerce and industry under the direct supervision of the Ministry's Director of Finance and supply in person of Sani Audu, despite the fact that a provision of the sum of **₦ 1,000,000.00 (One Million Naira)** was made in the year's budget for the market to collect revenue and remit same to state internal revenue service. This ugly trend advised to be reversed.

6.1-4 PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that, payment vouchers to the tune N74, 000.00 (**Seventy- four thousand Naira only)**, were raised and paid without full supporting document such as approval, submission, sub-receipt, S.R.V & S.I.V receipt, etc. The payment vouchers are shown as per table below:-

PAYMENT VOUCHERS RAISED AND PAID WITHOUT SUPPORTING DOCUMENT

S/N	PAYEES	NATURE OF PAYMENT	PVNO.	DATE	HEAD SUB HEAD	AMOUNT	OBSERV.
1.	Lawali R.O	Purchase of Fuels & Lubricant Gusau Central Market.	034	29/11	432	20,000.00	No submission No approval.
2.	Director Admin. Rabiu Gummi	Purchase of stationeries for Gusau Central Market.	035	29/11	432	54,000.00	No submission No approval No S.R.V & S.I.V
	Total					**74,000.00**	

6.2 ZAMFARA STATE EXAMINATION BOARD

6.2-1 The books of accounts and other related record maintained by the Market for the year 2021 have been examined. It was observed that the Board didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

CASH BOOK

In the course of carrying out our audit for the period under review, it was observed that, the Board did not maintained cash book where the financial transactions of the board will be recorded.

Further examination revealed that the sum of **N 1,500,000.00 (One million, five hundred thousand naira)** was paid to the board as monthly cash allocation for three month by the state Ministry of finance as shown by Bank Statement of the board, but to our dismay the amount could not be accounted for as there is no cash which we can lay our hands on.

Additionally, the sum **N 16,590,000.00 (Sixteen million, five hundred and ninety thousand naira)** was also paid to the board specially for printing of examinations papers and answer sheets booklets, as confirm from the board's bank statement, but again this amount could not be accounted for in the cash book.

PAYMENT VOUCHERS

An examination of purported expenditure made with the money revealed that payment vouchers to the tune of ₦ 11,519,000.00 are without proper supporting documents which contradict provision of Financial Instruction No. 0309.

List of those payment vouchers is as per Appendix "A" attached.

PAYMENT VOUCHERS WITHOUT SUPPORTING ATTACHMENT

S/N	PAYEE	PURPOSE OF PAYMENT	AMOUNT	DATE	PV NO	OBSER.
1.	Executive Secretary	Question Papers Mock	1,200,000.00	-	012	No submission, approval SRV SIV Store ledger
2.	" "	ICT Equipment	25,000.00	25/11/21	023	" "
3.	" "	Typing of Exams.	30,000.00	25/10/21	027	" "
4.	" "	Printing of An sheet	1,550,000.00	22/9/21	010	" "
5.	" "	Printing of An Booklet.	7,000,000.00	22/9/21	011	" "
6.	" "	Printing Neco & WASE	200,000.00	25/10/21	016	" "
7.	" "	Outstanding Allow. Capt.	1,419,000.00	25/10/21	014	" "
8.	" "	Purchase No.5 ams Tab.	95,000.00	21/10/21	021	" "
	TOTAL		**11,519,000**			

6.3 GENERAL HOSPITAL GUSAU

6.3-1 The books of accounts and other related record maintained by the Hospital for the year 2021 have been examined. It was observed that the Hospital didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

PAYMENT VOUCHERS:-

For the period under review payment vouchers to the tune of **₦ 2,800,648.00(Two million, eight hundred thousand, six hundred and forty-eight naira)** were observed to have been raised and paid without proper supporting documents. All effort made to have the supporting documents available for inspection proved abortive.

Please comment, or if you agree the documents should be found and made available for my inspection, other the sum of N **2,800,648.00(Two million, eight hundred thousand, six hundred and forty-eight naira) should** be recovered from the director finance **Hajiya Hauwa** and the **P.M.O (Surajo Ibrahim Mafara)** who held sways for the period under review and furnish this office with recovery details

Appendix 'A' attached gives full details of the payment vouchers.

OUTSTANDING PAYMENT VOUCHERS INTO CASH BOOK

During the examination of the cash book against payment vouchers it was observed that payment vouchers amounted to **N 955,000 (Nine hundred and fifty-five thousand naira)** were not presented for inspection. This contradict the provision of F I N0.0206(1). The payment vouchers should be found and make them available for my inspection otherwise they will be considered as un vouchered expenditures which will be recovered from the Director of finance **Hajiya Hauwa** and the **P.M.O (Surajo Ibrahim Mafara).**

6.4 HOUSING CO-OPERATION

6.4-1 The books of accounts and other related record maintained by the co-operation for the year 2021 have been examined. It was observed that the Co-operation didn't maintain the under listed records:-

i. Audit Query Register

ii. Fixed Asset Register
iii. Personnel Emoluments Register

6.4-2 STORE RECEIVED AND ISSUED VOUCHERS (SRV & SIV):-

When inspecting S.R.V it was noted that items worth (N424,000.00) was not recorded on the S.R.V forms, and not posted in to store ledger this contradicts the provision of store regulation and financial instruction. This important record should brought up to date before my next inspection report.

Equally Store Issue Voucher suffers the same neglect with that of issue voucher, balances in the store cannot be readily be accessible at a time.

Please comment, or if you agree effort should be put in place in ensuring that this vital store records are properly maintained before my next inspection report.

6.4-3 OTHER CHARGES PAYMENT VOUCHERS WITH OUT SUPPORTING DOCUMENTS

During the examination of payment vouchers posted in the cash book , it was observed that payment vouchers amounting to N424,000.00 (Four hundred and twenty-four thousand naira) have no supporting document attached as per Appendix 'A'

6.4-4 REVENUE GENERATION:-

For the period under review the co-operation was able to collect a total sum of **₦10,254,363.00 (Ten million two hundred and fifty four thousand three hundred and sixty three naira)** from occupants of government buildings who were given houses on loan basis under the arrangement of owner occupier scheme. The sum was dully remitted to state internal revenue service.

APPENDIX'A'
LIST OF PAYMENT VOUCHERS RAISED AND PAID WITH OUT SUPPORTING DOCUMENTS

S/N	P NO	MONTH/YEAR	HEAD S/HEAD	NATURE OF PAYMENT	PAYEE	AMOUNT	REMARK
1.	041	May/2021	-	Purchase of Cow for welfare to the staff	S/Pawa	N265,000.00	No. Invoice Receipt attach and store record.
2.	043	"	-	Assistance to the staff	Rabi'u Sankalawa & others.	N40,000.00	No Sub-receipt attach.
3.	046	Oct/2021	-	Purchase of office stationeries	Abubakar Maidoji	N45,055.00	No Store Record, SRV & SIV attach
4.	048	Oct/2021	-	Purchase of soft drink	Bala T.Rawayya	N41,145.00	No Store Record, SRV & SIV attach
5.	049	Oct/2021	-	Purchase of office ceirtelaries	Muh'd Buhari	N32,800.00	No Store Record.
		TOTAL				**424,000.00**	

6.4-5 PERSONNEL AUDIT

Examination of Personal Emolument Record Card for the year under review in respect of Housing co-operation, has been carried out and the following observations were made:-

i. **OFFICER SALARY RECORD CARDS**:-

It was observed that, the co-operation's salary record cards were not maintained, the document has not been presented for my examination.

ii. **OFFICER WITH NEITHER PERMANENT AND PENSIONABLE NOR CONFIRMATION APPOINTMENT.**:-

It has been observed with dismay that some officer can spend one to two decades in the service without the afore said records which is contrary to Civil Service Rules, stated that on officer that spend 1 ½ years in the service is entitle to Permanent and Pensionable Appointment and 2 years his appointment to be confirmed.

Appendix "B" attached to the report is a list of such officers without Permanent and Pensionable/Confirmation.

Please comment or if you agree the officer's files and should arranged and forwarded to Civil Service Commission for the issuance of those document with minimum delay

In another development, according to Civil Service Rules and Regulation, an officer that reach 60 year of age or 35 years in the Service (which ever comes first) has to retire from service.

In course of conducting personnel audit one (1) Bello Musa with Computer Number 8856 is observed to have overstayed has service period. The officer's name should be forwarded to State Ministry of finance for immediate removal from state payroll.

APPENDIX'B'

OFFICER'S WITH NEITHER PERMANENT AND PENSIONABLE NOR CONFIRMATION OF APPOINTMENT

S/N	COMP. NO	NAMES	DATE OF IST APOINT.	BANK NAME	REMARKS
1.	4942	Sirajo Muktar	1/7/1995	Unity Bank	AVP6,Not 7,8,pri cert, SSCE Cert, Indigine, P/P is not elem.
2.	8965	Bello Musa	1/9/2001	FCMB	To present credentials P/P & Confirmation not attach.
3.	12293	Muh'd Bako	6/3/2003	Polaris	To present credential, P/P and Confirm. Not attach.
4.	11377	Bala T. Rawayya	1/1/2002	Polaris	To present GL.03,04 & AVP, Primary Cert & SSCE cert, P/P & Confirmation Not attach.
5.	28930	Muh'd Rabiu Sankalawa	1/11/2002	Polaris	To present credencial & Not Confirmation of Appt. P/P & Confirmation.
6.	28929	Mohammadu Buhari	15/7/2001	FCMB	To present P/P & Confirmation & GL.03
7.	28930	Abubakar Maidaji	15/7/2001	FCMB	To present P/P & Confirmation
8.	11376	Sanusi Garba	1/11/2002	Polaris	To present P/P & Confirmation

6.4 KING FAHD WOMEN AND CHILDREN HOSPITAL

6.4-1 The books of accounts and other related record maintained by the Hospital for the year 2021 have been examined. It was observed that the Hospital didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii. Personnel Emoluments Register

CASH BOOK

In the course of carrying out our audit for the period under review, it was observed that, the Hospital's cash book was not prepared and maintained in accordance with economic classification of revenue and expenditure as contained in the year 2021 approved budget. Old format of classifying revenue and expenditure using head and sub head is what is being practice by the Hospital.

The Hospital's cash book should please be prepared in accordance with codes classifications as contained in the budget before my next inspection report

PAYMENT VOUCHERS

During the examination of the payment vouchers, it was observed that payment vouchers to the tune **₦ 548,200.00(Five hundred and forty eight thousand two hundred naira)** were not properly documented as there was no supporting document attach to them, such as approval submission, sub-receipt, Receipt Invoice, S.R.V & S.I.V etc to supports the payment. This is contrary to the provision of Financial Instruction No.0704 which stated, that all vouchers must contain full particulars of the payment involved a document referred to on the vouchers should be attached .

Appendix "A" attached to this report gives more details

APPENDIX'A'
LIST OF PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENT 1/1/2021 TO 31/12/2021

S/N	NAMES OF PAYEE	NATURE OF PAYMENT	PV	DATE	HEAD	S/H	AMOUNT	OBSER.
1.	H.O.D Maintenance Kasimu Abubakar	Purchase of Electric Fitting in the Hospital	003	25/6/21	432	5	63,200.00	No.S.R.V & S.I.V

2.	H.O.D Medical Record Hadiza Abubakar	Printing of presentation and Lab Form	007	26/2/21	“		40,000.00	No S.R.V & S.I.V
3.	H.O.D Maintenance Kasimu Abubakar	Repairs of Ultrasound Air Condition wire	012	28/4/21	“	“	65,000.00	No.S.R.V & S.I.V
4.	I/C Maternity	Purchase of Emergency Drug	005	25/6/21	“	4	30,000.00	No receipt SRV & SIV
5.	I/C Laboratory	Purchase Exam. Glove	22	28/4	“	2	36,000.00	No SRV & S.I.V
6.	I/C C.N.O	Purchase of Cleaning Materials	002	29/8/21	“	5	35,000.00	No receipt SRV & SIV
7.	Store Officer	Purchase of 2 flastic	00	29/8	-	-	15,000.00	No receipt SRV & SIV
8.	H.O.D Dental	Chairs purchase of Detal items	006	11/11	“	-	20,000.00	No receipt SRV & SIV
9.	HOD Medical Record	Purchase of OPA Card	003	1/12/21	432	7	94,000.00	No S.R.V & S.I.V attach.
10.	C.N.O	Purchasing of Cleaning Materials	004	1/12/21	“	7	50,000.00	No.SRV & SIV attach
11.	HOD Medical record Hadiza Abubakar	Printing items Hospital	001	3/6/21	“	-	82,000.00	No SRV & SIV attach.
12.	Admin. Officer	Printing of letter Head	004	29/8/21	“	-	18,000.00	SRV & SIV
	TOTAL						**548,200**	

6.5 ZAMFARA STATE WATER BOARD

6.5-1 The books of accounts and other related record maintained by the Board for the year 2021 have been examined. It was observed that the Board didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii Personnel Emoluments Register

6.5-2 INTERNAL CONTROL

In course of review the operations of the Board, it was observed that , the internal control system which is the whole system of control financial and other wise established by the management in order to provide for full reliance on the accounting records and secure the assets of the organization, had suffered from a serious neglect, as payments were administered without observing due process, the most of the board's payment vouchers are without proper documentation . This practice contradicts the provision of state Financial Instructions and global best practices.

The management should intensify more efforts to ensure that proper system of internal control is put in place before my next inspection report.

6.5-3 CASH BOOK

In the course of carrying out our audit for the period under review, it was observed that, the co-operation's cash book was not prepared and maintained in accordance with economic classification of revenue and expenditure as contained in the year 2021 approved budget. Old format of classifying revenue and expenditure using head and sub head is what is being practice by the Board. Moreover the reconciliation between board's cash book and bank statement is given the needed attention it deserve, which gives room for any manipulation on financial transactions of the board.

The Board's cash book should please be prepared in accordance with codes classifications as contained in the budget before my next inspection report

6.5-4 STORE:

During the examination of store records, it was observed that proper records and existing store regulations have been maintained store receipt voucher (SRV) are posted into the store ledger and were made available for my inspection.

In the course of examination this important document it was observed that items of store nature were recorded.

6.5-5 REVENUE GENERATION:-

During the year under review, the estimated internally generated revenue of the board was **₦ 181,000,000 (one hundred and eighty-one million naira).** While the actual collection for the year stood at **₦110,135,140.59 (One hundred and ten million, one hundred and thirty-five thousand, one hundred and forty naira fifty nine kobo)** this represent 61% of the total projected revenue. The revenue is derived from MDA's remittances of monthly water rates, collection from bread companies and other water users. Appendix'A' attached to the report is the breakdown of how the revenue was realized by the Board.

6.5-6 PAYMENT VOUCHERS:-

It was observed during the examination of the payment vouchers for expenditure incurred with the revenue fund that payment vouchers to the tune of **₦6,775,100.00 (Six million seven hundred and seventy five thousand one hundred naira)** were raised and paid without relevant documents attached. This is wrong and contrary to the provision of Zamfara State Financial Instruction 2015 as amendment Z.F.I No.0704. Which states that all vouchers must contain full particulars of the payment involved and all document referred to on the vouchers should be attached to it, and also contrary to the provision of store regulations No.0307 and No.0607 which states that a complete record of receipt and issue of all attach of government property and store including livestock, will be kept in the store.

Please comment, or if you agree the payment vouchers should be properly documented, otherwise they will considered as un vouchered expenditures which will be recovered from the accounting officer and the Director finance respectively.
These payment vouchers are processed in form of queries against the officers concerned. Appendix 'B' attached.

APPENDIX'A'
WATER RATE DEDUCTION REMITTED TO ZAMFAR STATE WATER BOARD AND VARIOUS OTHER REVEUNE GENERATION FOR THE YEAR 2021

S/N	MONTH/YEAR	SUB-TREASURY	OTHER'S
1.	January 2021	9,118,520.00	821,700.00
2.	February 2021	9,118,520.00	614,200.00
3.	March 2021	Nil	783,900.00
4.	April 2021	9,044,170.00	869,425.00
5.	May 2021	8,947,820.00	577,850.00
6.	June 2021	8,959,105.00	640,950.00
7.	July 2021	9,002,470.00	419,350.00
8.	August 2021	Nil	437,051.05
9.	September, 2021	7,994,997.00	272,000.00
10.	October 2021	16,972,332.27	435,850.00
11.	November 2021	8,297,082.27	545,225.00
12.	December 2021	16,217,804.27	444,818.73
	TOTAL	**103,672,820.81**	**6,462,319.78**

SUMMARY JANUARY 2021 TO DECEMBER 2021
1. Sub – Treasury - N103,672,820.81
2. Others - N6,462,319.78

Grand Total:- N**110,135,140.59**

APPENDIX 'B'
LIST OF PAYMENT VOUCHERS RAISED AND PAID WITHOUT RELEVENT ATTACHMENT

S/N	DATE	PAYEE	NATURE	PV NO.	CHEQU NO.	AMOUNT	REMARKS
1.	4/1/2021	Ahmad Badamasi	Repairs of Generator at area office Gusau.	03	475	30,000.00	No recommendation & acknowledgement
2.	"	Usman D/Sarki	Purchase of Material.	006	"	5,000.00	No acknowledgement
3.	"	Labaran Buhari	Repairs of Generator	010	"	30,000.00	"
4.	"	Haruna Suleman	Various Forms for service of office vehicle.	013	"	19,000.00	"
5.	"	Najibu Rufai Iman	Purchase of float less switch.	019	479	15,000.00	''
6.	18/1/21	Hassan Muh'd	Repair of Bore hole at JB quarter	018	"	30,000.00	"
7.	"	Sanusi Rawayya	Purchase of SRV/SIV store use.	021	"	5,000.00	"
8.	22/1/21	Ibrahim Ahmad Almajir.	Purchase of printer catridge tunes	027	480	25,000.00	No recommendation & acknowledgement
9.	"	Sanusi Rawayya	Up loading chemical.	026	"	15,000.00	No acknowledgement.
10.	18/1/21	Zakari Jibo	Filter beds	025	479	20,000.00	"
11.	22/1/21	Babangida Aliyu	Re-fulling of two corling refrigerate	031	481	20,000.00	"
12.	"	Haruna Suleiman	Purchase of har cops 2 pes &	39	481	31,000.00	"

		T/O	chemical				
13.	27/1/21	Sanusi Aliyu	Annual Fees due.	40	“	30,000.00	Incomplating receipt of N8,000.00
14.	“	Haruna Suleiman	Repairs & services of water tanker No. 7 and Golf.	054	482	22,500.00	No receipt & acknowledgement.
15.	“	Ibrahim Ahmad & others.	Purchase of printer cartridge HP	60	482	12,000.00	No recommendation and acknowledgement
16.	“	Haruna Suleiman	Service & purchase	68	“	12,000.00	No receipt, acknowledgement
17.	“	Lawali Adamu	Purchase of bills gasket/player	67	“	10,000.00	No invoice, SRV/SIV
18.	“	Ibrahim B. Abdullahi	Repairs of Besetment	70	“	5,800.00	No receipt & acknowledgement.
19.	31/1/21	Rabiu Umar	Welding replacement of sign Board	173	“	3,000.00	“
20.	25/2/21	Ahmad Babangida	Repairs of leakage of Bkr Area	019	492	20,000.00	N recommendation & acknowledgement
21.	“	Haruna Suleiman	Repairs & Services of office vehicle	023	“	38,500.00	No acknowledgement
22.	“	AGM Maint.	Service of Gen. 50 KVA	024	“	264,000.00	“
23.	“	Comm. Sec	Committee Allowances & refrenshment	036	“	50,000.00	No sub-receipt & invoices.
24.	“	P.A MD’s	Purchase of Chemical	043	“	7,000.00	No invoices & recomadation/ acknowledgement

25.	3/3/21	Staff officer	Printing of personal & service file	01	495	100,000.00	SRV/SIV/Invoice
26.	31/8/21	GM Adm	Radio/Media program	013	-	50,000.00	No. Invoice & acknowledgement, Rec.
27.	7/4/21	Lawal Ahmed Kanoma	Radio Jingle & Daily trust paper	04	-	50,000.00	No receipt & acknowledgement.
28.	21/4/21	Aliyu Moyi & others	Repairs of burstment in diff. area	45	501	156,000.00	In completing/approve & acknowledgement.
29.	27/4/21	Sani Musa	Repairs of Electric fault at pre-sed	48	502	15,000.00	No invoice receipt / acknowledgement
30	5/5/21	Abdulrazak B. Dauran	Purchase of patrol & services	05	513	15,000.00	No invoice receipt & SRV/SIV.
31.	8/6/21	"	Purchase of patrol & services	05	513	15,000.00	Invoice receipt & SRV & SIV.
32.	"	Najibu R. Liman	Purchase of slebical material at Diza	14	-	115,000.00	No receipt, SRV/SIV
33.	-	Husaini Idris	Purchase of sterilizer & coupesun gas H/C	15	-	133,000.00	" " "
34.	-	Labaran Buhari	Repairs of Viking wage	18	-	13,500.00	" " "
35.	-	Abubakar Lawal & others	Repairs of burtment	26	-	113,000.00	No remediation & acknowledgement.
36.	-	Mustapha Garba	Pointing of ID Card for casual staff.	34	-	20,500.00	Receipt & SRV/SIV

37.	-	AGM Commercial	Purchase of Calculator & A4 Paper	43	-	8,000.00	" " "
38	-	Eng. Zakari Jibi	Purchase of office lock & repairs	44	513	7,000.00	" " "
39.	7/7/21	Area Manager Gusau	Desieting/Clarifies Mixing carber.	07	520	200,000.00	No relevant attached
40.	-	AGM Project	Repairs of piper line at zawayya at Gusau.	14	520	310,000.00	" "
41.	-	AGM operation	Repairs of Gen. at K/N	16	520	463,000.00	" "
42.	9/4/21	AGM Commercial	VAT Payment	28	521	34,000.00	Bank evidence
43.	2/9/21	Najibu R.Imam	Purchase of electric materials	26	522	50,000.00	No acknowledgement & SRV/SIV.
44	-	Samaila Lawal	Dispatch allows.	15	530	5,000.00	No approval/acknowledgement
45.	13/10/21	Najibu R. Imam	Purchase of 4nos of 250A mcb/7000	06	534	400,000.00	SRV/SIV.
46.	13/10/21	Najibu Rufai Imam	Purchase of electrical items.	09	534	955,000.00	Receipt SRV/SIV
47.	"	Labaran Area Manager	Repairs & fabrication of shalf.	10	"	130,000.00	" "
48.	"	AGM Maint	Purchase of electric items.	11	"	250,000.00	" "
49.	"	AGM Adm.	Settlement of 3 serving corp members monthly allows.	18	"	45,000.00	No Sub-receipt

50.	“	AGM project	Repairs of piper & replacement	31	535	570,000.00	Receipt, SRV,SIV.
51	“	Hassa Usman	Repairs & service of Hilux	34	“	52,000.00	“
52.	“	Lawali A. Kanoma	Radio Jingle	46	“	40,000.00	Receipt & acknowledgement
53.	“	Mustapha Garba P.	Purchase stationeries items	51	“	26,000.00	“ “
54.	“	AGM Commercial	VAT for Revenue Collection.	57	536	61,300.00	Bank evidence.
55.	“	Saminu Mikailu	Repairs of leakages	60	“	50,000.00	No receipt.
56.	‘’	Yahaya Ahmad	Repairs of passage wogen	60	“	33,500.00	“
57.	“	Labaran Buhari	Purchase of amour cables wire	64	“	50,000.00	SRV/SIV
58	“	AGM Adm.	Production of 100pks	65	“	340,000.00	Receipt, SRV
59.	14/12/21	Aliyu Moyi	Repairs of burstment.	12	552	161,000.00	No acknowledgement.
60.	‘’	Buhari Yahaya	Purchase & repairs of burstment.	13	“	104,000.00	“
61	“	Ibrahim B.Abdullahi	Purchase & repairs of burstment	14	“	59,000.00	“
62.	“	Adamu Abdullahi & others.	“	15	“	104,000.00	“
63.	“	Haruna Suleman	Repairs of office official vehicle	17	“	215,000.00	“ “ SRV/SIV
64.	“	Najibu	Purchase of	18	“	102,500.00	No acknowledgement.

		Rufai Imam	repairs of electrical items				
65.	"	Abubakar M. Mafara	Purchase of office stationeries use	21	"	9,000.00	" "
66.	"	Abubakar Lawal	Repairs of burstment at ZTV.	22	"	108,000.00	"
67.	"	Salisu Umar	Replacement of two No of bearing	24	"	18,000.00	" "
68.	"	MD Zamfar State	Workshop on the natronal water resources.	26	"	130,000.00	No Sub-receipt & fueling
69	31/12/21	Bashar Yahaya	Repairs of leakage	39	554	115,000.00	No acknowledgement
70.	"	Najibu R. Imam	Purchase of electrical items.	44	"	32,000.00	" "
71.	"	Haruna Suleman	Services of Toyota Hilux (ZM0313A)	46	"	12,500.00	" "
		Total				**N1,170,000.00**	

6.5-7 PERSONNEL AUDIT

Examination of Personal Emolument Record Card for the year under review in respect of Zamfara State Water Board, has been carried out and the following observations were made:-

iv. OFFICER SALARY RECORD CARDS:-

It was observed that, the co-operation's salary record cards were not maintained, the document has not been presented for my examination.

ii **OFFICERS WITH NEITHER COMFIRMATION NOR OTHER RELEVENT DOCUMENT ATTACHED TO FILES**:-

It has been observed with dismay that some officer can spend one to two decoders in the service without the afore said records which is contrary to civil service rules thus. Appendix'C' attached gives full details.

iii **OUT STANDING PERSONEL FILES**:-

It was observed with dismay that some personal files were not presented for my observation despite my several calls for the issuance of the personal files. They are as per Appendix'D' attached.

APPENDIX'C'
OFFICERS WITH NEITHER CONFIRMATION NOR OTHER RELEVENT DOCUMENT ATTACHED TO FILES:-

S/N	COMP. NO	NAMES	DATE OF 1ST APPT.	BANK NAME	REMARK
1.	8699	Isiyaku Garba	9/8/2001	FIRST Bank	To present original S.S.C.E Cert.
2.	32718	Tunau Muh'd Anka	16/12/2009	"	To present Confirmation
3.	2503	Shehu Sani Zaka	14/7/2003	GT Bank	To present Primary Cert.
4.	2648	Umaru Ahmad Moriki	18/5/1992	Eco Bank	To present S.S.C.E/Indigene & AVP.
5.	2713	Moh'd Sani D.	10/12/1991	Stanbic Bank	To present Credential
6.	32751	Sanusi Sani	30/11/2010	Eco Bank	" "
7.	32741	Bello Nuhu	23/12/2009	" "	To present indigene
8.	2497	Labaran Buhari	18/5/1992	First Bank	To present credential
9.	2651	Sanusi Bawa R.	17/3/1992	Eco Bank	To present Primary Cert.
10.	2669	Namamka Ahmad	14/8/1992	" "	To present credential
11.	2549	Aminu Lawal	12/12/1995	" "	T present Indigene
12.	32731	Nasiru Moh'd	25/8/2001	GT Bank	To present Primary Cert.
13.	2531	Lawal Garba M.	25/8/2001	" "	To present primary/Indigene
14.	2490	Sani Yakubu	15/10/1996	Eco Bank	To present credential

15.	32724	Umar Moh'd	16/12/2009	" "	To present primary Cert.
16.	2539	Lawali Muh'd	15/6/1988	GT Bank	To present credential
17.	2990	Kabiru Abdulmuminu	18/5/1997	Jaiz Bank	To present Indigene/Pri.Cert
18.	2737	Mu'azu Mainasara	13/3/1992	Stanbic Bank	To present primary cert.
19.	2523	Ibrahim A. Abdullahi	12/3/1992	Eco Bank	To present credential
20.	2512	Aliyu Moyi	30/11/1995	GT Bank	To present primary cert.
21.	2608	Abdullahi Moh'd G.	10/4/1989	FCMB	To present confirmation and primary/Indigene
22.	7608	Lawali Yusuf	13/6/2001	"	To present primary cert.
23.	2468	Zayyanu S. Abubakar	18/5/1992	"	To present credential
24.	2677	Ibrahim Muh'd Shinkafi	10/5/1996	"	To present primary/Indigene
25.	2684	Musa Murtala	16/1/1996	Stanbic Bank	To present credential
26.	2740	Lawali Muh'd	1/2/2000	Eco Bank	To present Indigene.

APPENDIX'D'
OUTSTANDING PENSONAL FILES

S/N	NAMES	COMP. NO	BANK NAMES/ACCT. NO
1	Abubakar Masud	38545	Sterling - 009859026
2.	Ahmad Abubakar	20405	Unity 1015455207
3.	Idris Muh'd	32668	GTB 0045044275
4.	Bala Mikailu	2542	GTB 0045055561
5.	Bello Musa	32674	GTB 0045044361

6.6 ZAMFARA STATE URBAN AND REGIONAL PLANNING BOARD

6.6-1 The books of accounts and other related record maintained by the Board for the year 2021 have been examined. It was observed that the Board didn't maintain the under listed records:-

i. Audit Query Register
ii. Fixed Asset Register
iii Personnel Emoluments Register

6.6-2 PAYMENT WITH OUT SUPPORTING DOCUMENT OTHER CHARGES:-

During the examination of payment voucher posted in the cash book, it was observed that, payment vouchers amounting to N802,800.00 are without supporting document attached. Appendix ”A” attached to the report is the list of payment vouchers raised & paid without relevant attachment.

6.6-3 REVENUE GENERATION:

Approved estimated revenue for the year 2021 of the Board was **₦ 48,750,000.00 (Forty-eight million, seven hundred and fifty-thousand naira).** While on the actual a total sum of **N12,806,000.00 (Twelve million, eight hundred and six thousand naira)** was realized, which represented 26% of the projected revenue.

The amount was dully remitted into the account of State Internal revenue service.

APPENDIX ‘A’
LIST OF PAYMENT VOUCHERS RAISED AND PAID WITH OUT RELEVENT ATACHMENT FOR THE PERIOD OF 1/1/2021 TO 31/12/2021

S/N	PV NO	MONTH/YRS	HEAD SUB-H	NATURE OF PAYMENT	PAYEE	AMOUNT	REMARK
1.	001	April 2021	-	Renovation of Newly posted chairman	Chairman	N198,000.00	No Invoice
2.	003	“	-	Democition of Building plaza T/Mafara	D.G	N174,800.00	No Sub-receipt in complet,approval
3.				Allowance to KASUPDA Form official Assignment	D.G	N10,000.00	No fueling Receipt.

4.				Duty tour two days to Sokoto Suda for official assignment	D.A	N10,000.00	No fuelling Receipt
5.				Duty your two days to Sokoto to State Suda for Official Assignment.	Dir.T/Plan	N45,000.00	No Sub-Receipt
6.				Renovation of D.A officer	Staff officer	N365,000.00	No. S.I.V attach.
		Total				**N 802,800**	

6.6-4 PERSONNEL AUDIT

Examination of Personal Emolument Record Card for the year under review in respect of Zamfara State Water Board, has been carried out and the following observations were made:-

i. OFFICER SALARY RECORD CARDS:-

It was observed that, the co-operation's salary record cards were not maintained, the document has not been presented for my examination.

ii. OFFICER WITH NEITHER PERMANENT AND PENSIONABLE NOR CONFIRMATION APPOINTMENT.:-

It has been observed with dismay that some officer can spend one to two decades in the service without the afore said records which is contrary to Civil Service Rules, stated that on officer that spend 1 ½ years in the service is entitle to Permanent and Pensionable Appointment and 2 years his appointment to be confirmed.

Appendix "B" attached to the report is a list of such officers without Permanent and Pensionable/Confirmation.

Please comment or if you agree the officer's files and should arranged and forwarded to Civil Service Commission for the issuance of those document with minimum delay

6.6-5 OUT STANDING PERSONAL FILE:-

It was observed with dismay that some personal file were not presented for my observation despite my several calls for the issuance of the personal file, Thus Appendix 'B' attached to the report is a list of the outstanding personal file, therefore, I shall be grateful if they could be traced and made available for my observation.

In another development, according to Civil Service Rules and Regulation, an officer that reach 60 year of age or 35 years in the Service (whichever comes first) has to retire from service.

APPENDIX'B'
OFFICERS WITH NEITHER PERMANENT AND PENSIONABLE NOR CONFIRMATION APPOINTMENT

S/N	COMP. NO	NAMES	DATE OF 1ST APPOINT.	BANK	REMARKS
1.	36929	Suleman Isah	15/11/2010	Polaris Bank	Permanent and Pensionable No Diploma cert, No o6 AVP, attach?
2.	2417	Marwana Ahmad	6/7/1989	MicroFin.Agric.	No Permanent and Pensionable Confirmation indigene,SSCE, Pri. Cert, a lot attach.
3.	25519	Sadiya Musa	20/9/2010	Polaris	P/P Confirmation,

					Indigene, 04,05,06, & original credential
4.	20288	Yahaya Garba	13/8/77	Polaris	Service before finish the S.S.C.E service on 6/6/2006.
5.	15192	Jamilu Ahmad	5/7/2004	F.C.M..B	No P/P, confirmation, first Appt. attach.
6.	35521	Rabi Yawale	20/9/2010	Polaris	P/P, AVP, Credential, not attach
7.	50715	Umar saidu Kaya	5/8/2019	First Bank	P/P & confirmation, not attach
8.	50716	Saminu Salisu	5/3/2019	GT Bank	P/P & Confirmation, not attach
9.	36925	Zayyanu Muh'd	14/12/2010	Polaris	To present S.S.C.E Cert.
10.	20284	Nura Bala	6/6/2006	Eco Bank	To present original credential
11.	2420	Ibrahim Sadiq	15/9/88	First Bank	To present credential
12.	2426	Hussani Abdullahi	16/7/1992	Micro Fin.Agric	To present SSCE, Prin. Cert.
13.	2412	Ahmad Yakubu Kaura	28/9/88	Polaris	To present SSCE, Pri..Cert.
14.	4261	Sani Muh'd	20/11/99	Eco Bank	P/P,SSCE Cert,GL.12,6,7,8 AVP, attach.
15.	20285	Umar Garba	6/6/2006	Jaiz Bank	To present SSCE Cert.
16.	20295	Murtala Mainasara	6/6/2006	Polaris	To present credential
17.	20279	Sirajo Musa mayana	6/6/2006	FCMB	To present GL.010 & AVP
18.	24794	Samaila Ibrahim balarabe	8/8/2007	Polaris	To present credentials
19	20281	Kasimu Muh' d	6/6/2006	Polaris	To presents 0rig

					SSCE
20	8854	Malami Muh'd	1/9/2001	Polaris	To presents credentials
21	35522	Sanusi suleman	20/9/2010	Eco bank	To presents orig. SSCE CERT
22	2491	Umar Muh'd Maru	1/7/89	Unity bank	To presents Indigene
23	2391	Jafaru sani kurya	1/1/94	Polaris bank	To present credential
24	8850	Sani yahaya	1/1/2001	Eco bank	To present credential
25	2424	Abdulkarim Muhd T/Mafara	10/6/1989	Polaris bank	To presents indigene
26	3855	Nura Abubakar	15/9/2001	GT Bank	To present SSC & Original Additional Qualification
27	2385	Bawa Dahiru	14/9/87	First bank	To present credential
28	2394	Muhd Nasiru Suleman	1/4/92	Eco bank	To present credential & Indigene

APPENDIX 'C'
OUTSTANDING PERSONAL FILE

S/N	NAME	COMPUTER NO	BANK NAME/ACCT. NUMBER.
1	Suleman garba	36926	FCMB/2800874011

6.7 ZAMSACA

6.7-1 The books of accounts and other related record maintained by the Board for the year 2021 have been examined. It was observed that the Board didn't maintain the under listed records:-

i. Audit Query Register

ii. Fixed Asset Register
iii Personnel Emoluments Register

6.7-2 PAYMENT VOUCHERS AND OTHER CHARGES

During the examination of the payment vouchers raised and paid for the period under review it was observed that, the sum N 731,500 (Seven hundred and thirty-one thousand, five hundred naira) was paid without necessary supporting documents. Which is contrary to the provision of Zamfara State Financial Instruction No.0704/0706, which says that all vouchers must contained full particulars of the payment involved.
The payment vouchers are as per table below:-

LIST OF PAYMENT VOUCHERS WITHOUT RELIVANT ATTACHEMENT

PROV	H.D	S.H	DATE	PAYEE	AMOUNT	REMARKS AND OBSERV.
001/21	-	-	11/5/21	Pm Zamsaca	188,500.00	No receipt and expenditure from attached to the p v cheque No.(857)
002/21	-	-	7/5/21	CMO Zamsaca Aminu Aliyu	146,000.00	No Sub-receipt and expenditure form attached point on the cheque No.(857)
003/21	-	-	8/5/21	Abdullahi Salihu	45,500.00	No Sub-receipt, expenditure form and signature of beneficiaries attached to the pv paid on cheque No(857)
0020/21	432	15	8/11/21	Director M. & E Bashar Moriki	234,000.00	No treasury form receipt and expenditure form attached paid on cheque No:-
021/21	432	15	6/11/21	Haminised tools	117,500.00	No Treasury form, Sub-receipt.
				TOTAL	**731,500**	

Please comment on why the provision of Financial Instruction Quoted above is violated. Also find the necessary attachment to the said payment vouchers and make them available for my examination otherwise, the sum of N731,500.00 should be recovered from the Director of Finance or from the officer who authorized the payment PM Zamsaca (Husaini Yakubu Anka) and furnish this office with recovery details accordingly.

6.7-2 **OUTSTANDING PAYMENT VOUCHERS**

During the examination of cash book against the payment vouchers , it was observed that some payment vouchers were not presented for inspection. Appendix B attached is the list of vouchers not presented for inspection,

PV NO	HEAD	S/HEAD	DATE	PAYEE	AMOUNT	REMARKS
27/21	432/94	-	8/1/21	Min. of Finance	75,000.00	Payment for the computer deduction from the ministry of Finance Zamfara State
22/21	432/94	12	13/11/21	PM Zamsaca Husaini Yakubu Anka	28,5000.00	Fuelling of 2No of vehicle belong to Zamsaca for day to day activities.
				TOTAL	**103,500**	

ii. **SULE HASSAN COMP. NO. 682 SENIOR DRIVER GL.07**

The officer was first appointed on GL.01 w.e.f 15/10/1994 and was confirmed on 15/10/1996. The officer was last promoted on GL ,07 Chief Motor Driver w.e.f 1/7/2022. The officer was due retirement by reaching the age of 60 year w.e.f 17/9/2022. He was born on 17/9/1962.

7.0 PENSION AND GRATUITY DEPARTMENT
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

As at 31/12/2021, a total number of **670 (Six hundred and seventy)** files were received from State Pension Commission, the files were thoroughly checked and after meeting all required criteria they were approved by the Auditor General and returned back to the Commission for payment.

7.1-1 RETIREMENT GRATUITY:

A total number of 497 (Four hundred and ninety-seven) staff file were forwarded who put up their voluntary or compulsory retirement from service, with a total sum of **₦904,301,590.25 (nine hundred and four million, three hundred and one thousand, five hundred and ninety naira and twenty five kobo)** as retirees Gross Gratuity. After scrutiny of the files some staff were found to have overstayed their service period, outstanding loans of Housing, Cars e t c while others were found with cases of overpayment. The proceed of this overstay and overpayment bring the Net Gratuity payable to **₦ 836,811,028.64 (Eight Hundred and thirty-six million, eight hundred and eleven thousand, twenty-eight naira sixty-four kobo)**. A savings of **₦ 67,490,561.05 (Sixty-seven million, four hundred and ninety thousand, five hundred and sixty-one naira five kobo was made to the State Pension Commission.**

On their exist from service their annual Gross salary was to the tune of **₦29,118,073.13 (Twenty nine million, one hundred and eighteen thousand, seventy three naira and thirteen kobo).**

Monthly pension approved for the above number of retired staff was to the tune of **₦21,465,544.74 (Twenty one million, four hundred and sixty five thousand, five hundred and forty four naira and seventy four kobo)**. This figure is almost 74% of their Gross monthly salary.

7.1-2 DEATH BENEFIT:

For the year under review a total number 89 staff files were forwarded by the commission to this who lost their lives while in active service. Their total gross gratuity was the tune of **₦99,508,705.55 (Ninety nine million, five hundred and eight thousand, seven hundred and four naira, fifty five kobo)** which after careful scrutiny was reduce to **₦89,799,776.78 (Eighty nine million, seven hundred and ninety nine thousand, seven hundred and seventy six naira and seventy eight kobo)** as net gratuity to be paid by the commission.

Total sum of **₦9,708,927.77 (Nine million, seven hundred and eight thousand, nine hundred and twenty seven naira and seventy seven kobo)** was deducted out of death Gratuity, which is as result of overstay in service, wrong payment of salaries, car loan, Housing loan e. t. c

A five year deceased pension amounting to **₦139,518,89.40 (One hundred and thirty nine million, five hundred and eighteen thousand, eight hundred and ninety seven naira and forty kobo)** was approved for payment during the year under review.

7.1-3 CONTRACT GRATUITY

The sum of **₦40,142,373.05 (Forty million, one hundred and forty two thousand, three hundred and seventy three naira and five kobo)** was approved as contract Gross Gratuity for a total number of 84 non-indigene contract staff as forwarded by the state pension commission.

Cases of wrong payment of salary to the tune of ₦22,468.00 (Twenty two thousand, four hundred and sixty eight naira) was deducted out of their contract Gratuity which resulted to a net contract gratuity of ₦40,119,905.05 (Forty million, one hundred and nineteen thousand nine hundred and five naira, five kobo) .

SUMMARY OF APPROVED TOTAL AMOUNT OF RETIREMENT, DEATH AND CONTRACT BENEFIT FOR THE PERIOD

	RETIREMENT GRATUITY	DEATH GRATUITY	CONTRACT GRATUITY	TOTAL
Gross Gratuity	904,301,590.25	99,508,704.55	40,142,373.05	1,043,952,667.60
Deduction	67,490,561.05	9,708,927.77	22,418.00	77,221,956.82
Net Gratuity	836,811,028.64	89,799,776.78	40,119,905.05	966,730,710.78
Monthly Pension	21,465,544.74			21,465,544.74
Five Years Death Pension		139,518,897.40		139,518,897.40
Gross Salary	29,118,073.13	4,646,294.51		33,764,367.64
Approved Number of Files	497	89	84	670

OFFICE OF THE STATE AUDITOR GENERAL
SAMARU AREA GUSAU, ZAMFARA STATE
PENSION AND GRATUITY DEPARTMENT
APPROVED GRATUITY AND MONTHLY PENSION REPORT FOR THE YEAR 2021

S/N	NAME	MDA'S	DATE OF APPROVAL	FILE NO.	GROSS GRATUITY	DEDUCTION	NET GRATUITY	MONTHLY PENSION	PENSION W-E-F	SALARY	COMP. NO.
1	Lawali Musa Mafara	H.S.M.B	05/01/2021	2200302	4,300,364.64	600,171.00	3,700,193.64	99,121.88	6/5/020	219,876.00	3124
2	Idris Abdullahi G/Goga	Z.A.D.P	05/01/2021	2200304	931,639.10	117,975.00	813,664.10	21,173.61	13/4/020	35,290.00	4434
3	Sule Isah Bungudu	Min. of Finance	05/01/2021	2200303	2,766,190.32		2,766,190.32	61,470.89	1/2/021	76,838.00	61
4	Abubakar Ibrahim	Gov't House	05/01/2021	2200279	528,426.89	126,078.00	402,348.89	12,132.25	3/2/020	22,468.00	2804
5	Abbubakar Bello	Min. of Education	05/01/2021	2200294	793,480.68	969,657.00	(176,176.32)	17,632.90	7/1/2018	22,042.00	493
6	Sani Yusuf Nahuche	Head of Service	05/01/2021	2200325	1,433,237.64	79,204.00	1,354,033.64			46,573.00	14200
7	Musa Abubakar Baura	Head of Service	05/01/2021	2200324	1,433,237.64		1,433,237.64			45,785.00	14198
8	Muhammad Bajini	C.O.E Maru	06/01/2021	2200320	402,844.29	37,824.00	365,020.29	9,368.47	13/6/020	24,648.00	8600
9	Hadiza Ibrahim Dauran	Min. of Women	06/01/2021	2200312	367,858.08	473,814.00	(105,955.92)	8,699.34	6/1/021	28,102.00	11175
10	Shehu Abdullahi	Dir.of Protocol	06/01/2021	2200313	472,613.27	63,555.00	409,058.27	10,991.00	4/3/020	22,898.00	9912
11	Fadimatu Giwa	Sch. Feeding Com.	06/01/2021	22000282	335,152.10	18,753.00	316,399.10	7,979.81	1/1/2020	19,950.00	970
12	Hajiya Hurya	Sch. Feeding Com.	06/01/2021	2200284	296,849.00	56,259.00	240,590.00	7,881.83	1/1/2019	19,950.00	23337
13	Abubakar Bakura	Dir. Of Sports	06/01/2021	2200286	445,962.90		445,962.90	10,371.23	7/11/2020	20,904.00	8914
14	Garba Dan Inga	Judiciary	06/01/2021	2200872	195,419.40	908,344.00	(712,924.60)	4,885.48	1/6/2021	25,027.75	13132
15	Haruna Sulaiman	Gov't House	06/01/2021	2200316	501,557.64	65,956.00	435,601.64	11,515.35	1/4/020	21,325.00	2821
16	Idris Yahaya	H.S.M.B	06/01/2021	2200318	656,843.04	20,193.00	636,650.04	15,080.58	12/11/2020	32,672.00	3361
17	Lawali Ibrahim	Sch. Feeding Com.	06/01/2021	2200319	335,152.10	18,753.00	316,399.10	7,979.81	1/2/2020	19,950.00	23419

18	Sabo Saminu Morai	F.E.B	06/01/2021	2200281	325,067.37	12,730.00	312,337.37	7,798.33	12/6/020	20,332.00	19284
19	Mary Saleh	H.S.M.B	07/01/2021	2200315	6,679,289.76		6,679,289.76	148,682.82	2/11/020	240,112.00	11813
20	Suleman yahaya	Dir. Of Protocol	07/01/2021	2200277	370,245.00	97,810.00	272,435.00	8,755.79	1/8/2020	20,848.00	14298
21	Abdullahi Namoda	C.O.E Maru	07/01/2021	2200276	429,070.66	21,892.00	407,178.66	10,084.99	2/1/020	23,756.00	11987
22	Wakkala Yankaba	Min. of Education	07/01/2021	2200323	536,639.75	59,334.00	477,305.75	12,234.71	5/3/2020	21,095.00	5906
23	Garba A Malele	Min. of Health	07/01/2021	2200321	576,348.48	126,078.00	450,270.48	13,471.56	1/2/020	22,468.00	9617
24	Basharu Madaro Moh'd	Min. of Finance	07/01/2021	2200310	1,578,213.66		1,578,213.66	36,702.65	7/1/021	42,252.00	63
25	Balkisu Abubakar Anka	Min. of Finance	07/01/2021	2200311	5,137,798.68		5,137,798.68	114,173.30	7/1/021	147,935.00	37
26	Aishatu Sodangi	Head of Service	12/01/2021	2200299	1,083,628.72	88,013.00	995,615.72	24,879.23	1/10/020	23,833.33	7109
27	Dauda Labbo	H.S.M.B	12/01/2021	2200178	6,833,016.00		6,833,016.00	151,844.08	19/11/020	255,017.00	3460
28	Balarabe Ibrahim Sani	T.S.B	12/01/2021	2200327	5,386,371.48		5,386,371.48	119,697.14	1/11/020	124,773.81	50749
29	Shehu Abubakar Wanzam	A.G.P. T/Mafara	12/01/2021	2200360	483,307.44		483,307.44	11,239.70	8/1/2020	24,202.00	6962
30	Umar Abubakar D. Moriki	T.S.B	13/01/2021	2200223	4,051,801.49		4,051,801.49	94,778.98	1/1/021	119,090.00	6276
31	Sa'idu Ibrahim	Dir.of Protocol	13/1/021	2200331	388,829.09	512,325.00	(123,495.91)	9,195.28	1/4/018	21,894.00	1181
32	Mani Abdullahi	Z A D P	13/1/021	2200338	931,639.10		931,639.10	21,173.61	1/1/021	35,290.00	4615
33	Musa Balarabe	CAAS Bakura	13/1/021	2200337	1,423,638.57	134,866.30	1,288,772.27	30,207.53	10/1/2020	34,298.00	8332
34	Muhammad Ahmad Shinkafi	Admin.	13/1/021	2200336	14,787,258.00	821,514.00	13,965,744.00	410,757.16	11/1/2020	452,653.00	31
35	Muhammad Shaibu Gora	A I E B	13/1/021	2200335	427,089.82	122,412.00	304,677.82	10,431.79	4/7/2020	33,643.00	26906
36	Muhammadu Bello	History Bureau	13/1/1021	2200334	391,450.46	68,524.00	322,926.46	9,257.27	8/4/020	22,042.00	9368
37	Fadimatu Muhammad	Sch. Feeding Com.	13/1/021	2200333	398,490.12		398,490.12	8,132.45	11/10/020	19,950.00	23247
38	Tumba Dan Wada	Sch. Feeding Com.	13/1/021	2200332	253,600.37		253,600.37	6,261.73	13/1/020	19,568.00	30282
39	Samaila Usman	House of Assembly	14/1/021	2200358	497,679.76		497,679.76	11,520.36	2/4/020	22,181.00	10718
40	Amadu Dan Sadau	ZASCO	14/1/021	2200359	608,275.27	31,570.00	576,705.27	13,824.43	17/11/020	23,041.00	4172

41	Ibrahim Tunau Karakkai	Zamfara Radio	14/1/021	2200357	2,795,350.32		2,795,350.32	62,118.89	12/1/2020	92,926.00	12388
42	Hadiza Muhammad Kanoma	H S M B	14/1/021	2200356	8,329,644.00		8,329,644.00	185,103.02	12/11/020	225,272.00	18533
43	Muhammad Bakwai Dashi	ZASCO	14/1/021	2200355	762,260.88	85,072.00	677,188.88	17,569.84	2/5/020	22,754.00	4269
44	Ahmad Jibo	S T T B	14/1/021	2200354	5,634,943.03	234,242.70	5,400,700.33	125,220.96	1/11/020	135,773.00	5864
45	Sani Shiitu Yahuza	A I E B	14/1/021	2200352	1,102,532.45	23,974.71	1,078,557.74	26,073.40	14/01/021	42,891.99	8091
46	Abdullahi Tanko Magami	U B E	14/1/021	2200350	5,573,318.76	124,773.81	5,448,544.95	123,851.48	1/10/020	124,773.81	1609850094
47	Shehu Aliyu Maradun	Ministry For LG	14/1/021	220351	4,077,170.28	201,158.00	3,876,012.28	90,603.78	2/11/020	113,513.00	7632
48	Mati Bala	Min.of Education	14/1/021	2200349	807,347.17	18,025.00	789,322.17	17,971.76	2/12/020	23,041.00	336
49	Ahmad Adamu Bawa	S T T B	14/1/021	2200348	5,634,943.03	240,700.70	5,394,242.33	125,220.96	1/1/020	135,773.00	5810
50	Umar Garba Kiyawa	Fertilizer Company	14/1/021	2200347	388,829.09	20,498.00	368,331.09	9,195.28	6/1/2020	21,894.00	15606
51	Salisu Rabiu Bungudu	Ministry of Women	14/1/021	2200328	1,003,969.00	162,900.00	841,069.00	22,630.44	4/3/020	33,788.00	5479
52	Muhammad Sani Yawuri	Zamfara Radio	14/1/021	2200346	538,400.08	26,731.00	511,669.08	12,462.96	14/1/021	28,722.00	4364
53	Yar Salame Garba	Sch. Feeding Com.	14/1/021	2200345	338,357.54		338,357.54	8,056.13	15/5/020	20,141.00	19838
54	Aishatu Rabiu	Sch. Feeding Com.	14/1/021	2200344	319,022.82		319,022.82	7,653.32	2/1/020	20,141.00	19745
55	Muhammad Abubakar Gummi	T S B	14/1/021	2200343	1,314,272.32		1,314,272.32	31,080.76	1/11/020	64,504.00	15073
56	Abdulkarim Isah	Ministry of Youth	14/1/021	2200342	328,621.86		328,621.86			20,747.00	30741
57	Makwashi Gurbi	A I E B	14/1/021	2200340	829,466.28	40,829.84	788,636.44	18,432.58	6/2/018	23,041.00	4128
58	Musa Muhammad Anka	Water Board	4/1/021	2200290	560,242.98	33,367.74	526,875.24	12,772.83	15/3/019	23,110.00	1440
59	Muhammadu Maradun	SSG Office	4/1/021	2200292	1,101,028.03	64,344.00	1,036,684.03	24,702.55	1/6/020	35,290.00	7401
60	Ahmad Muhammad	S T T B	4/1/021	2200301	5,634,944.28	247,936.00	5,387,008.28	125,220.98	2/6/020	135,773.00	6641
61	Haliru Yahaya	Gov't House	4/1/021	2200293	426,998.87	53,875.00	373,123.87	9,930.20	10/5/202	21,564.00	10026
62	Saadu M Sani	H S M B	4/1/020	2200206	362,267.30	147,486.70	214,780.60	8,625.41	3/21/2019	24,822.00	14860
63	Umma Musa	Z E S A	18/1/021	2200362	482,716.80		482,716.80	11,415.60	20/10/020	23,190.00	16804
64	Sani Bala Dansadau	H S M B	18/1/021	2200361					18/1/021		15098

					3,056,940.00	361,750.00	2,695,190.00	67,932.00		25,331.00	
65	Mande Usman.	Z E S A	19/1/021	2200366	392,158.56		392,158.56	9,274.02	1/1/2021	22,081.00	16295
66	Yusuf Umar	Z E S A	20/1/021	2200369	391,803.36		391,803.36	9,265.62	13/12/020	22,081.00	
67	Murtala Abdulkadir	Establishment	20/1/021	2200368	567,641.08	114,339.99	453,301.09			32,788.00	
68	Salisu Hudu Moriki	F E B	20/1/021	2200370	469,641.11	65,548.90	404,092.21	10,921.88	9/16/2020	20,904.00	9273
69	Lawali Dosara	Normadic Edu.	21/1/021	2200275	630,394.32		630,394.32	14,285.25	11/2/020	25,512.00	2893
70	Sani Muhammad Kanoma	F E B	21/1/021	2200376	4,183,259.64	233,936.00	3,949,323.64	92,961.32	1/11/020	135,773.00	3630
71	Tijjani Gyabo	Qur,anic Board	21/1/021	2200375	388,233.38	185,467.00	202,766.38	9,243.65	4/11/2019	23,110.00	14285
72	Habiba Muhammad	Ministry of Women	25/1/021	2200377	463,721.56	42,026.00	421,695.56	10,784.22	1/6/2020	22,468.00	7893
73	Aliyu Musa Moriki	ZASCO	25/1/021	2200378	506,858.45		506,858.45	11,682.90	25/1/021	22,468.00	4274
74	Abdullahi Musa	Skills Acquisition	25/1/021	2200380	440,043.35		440,043.35	10,233.56	1/25/2021	21,320.00	9385
75	Bello Yahaya	F E B	26/1/021	2200383	322,653.32	49,748.40	272,904.92	7,740.42	11/13/2019	20,370.00	22131
76	Abdullahi M Abubakar	H S M B	28/1/021	2200382	483,857.94	194,360.00	289,497.94	11,252.51	4/1/2019	20,713.00	9842
77	Hadiza Abdullahi	F E B	21/1/021	2200188	244,434.36	147,280.00	97,154.36	6,110.86	1/4/020	19,568.00	34616
	SUB TOTAL JANUARY				130,663,865.38	8,773,975.79	121,889,889.59	2,938,990.66		4,322,504.69	1610646146
78	Ibrahim Usman Malami	A I E B	1/2/021	2200381	587,060.19		587,060.19	14,203.60	21/9/019	29,372.00	21544
79	Dahiru Garba	M O Investment	2/2/021	2200390	674,632.57		674,632.57	15,206.88	1/8/020	23,041.00	2360
80	Saadatu Ango	H S M B	2/2/021	2200391	6,650,907.36		6,650,907.36	148,051.02	1/5/020	240,112.00	3331
81	Liman Adamu Musa	AGP T/mafara	2/2/021	2200908	526,478.76		526,478.76	12,859.39	2/1/020	19,681.00	26335
82	Muhammed Musa Rabiu	Head of Service	2/2/021	2200395	1,544,684.66	519,695.00	1,024,989.66	34,908.12	6/2/019	54,544.00	28943
83	Bello Ibrahim	F E B	2/2/021	2200393	463,721.56	392,832.00	70,889.56	10,784.22	11/11/018	20,230.00	3772
84	Lawali Muhammed Kaura	Judiciary	2/2/021	2200394	881,233.11	297,565.38	583,667.73	19,689.38	15/3/020	31,157.00	13205
85	Hafsatu Saidu	M O Women	2/2/021	2200392	346,793.51	143,486.00	203,307.51	8,319.54	1/7/019	21,894.00	12361

86	Abu Garba	Sch. Feeding Com.	2/2/021	2200391	277,699.43	204,633.00	73,066.43	6,782.84	3/1/019	19,950.00	24000
87	Aliyu A Moyi	F E B	2/2/021	2200389	442,153.11	39,216.00	402,937.11	10,334.87	8/12/019	20,904.00	9274
88	Sani A Tukur	S T T B	2/2/021	2200308	3,201,438.93	79,358.00	3,122,080.93	72,547.23	2/2/021	115,000.00	5878
89	Aliyu Sulaiman	ZACAS	2/2/021	2200388	259,349.05	83,556.00	175,793.05	6,483.72	3/4/020	21,529.00	35023
90	Abubakar S Gora	A I E B	2/2/021	2200387	793,079.44	128,612.00	664,467.44	19,187.40	6/4/020	32,153.00	21546
91	Bala Alhaji Audu	ZESA	2/2/021	2200386	418,051.02	33,434.90	384,616.12	9,953.08	14/6020	23,190.00	16333
92	Hamisu Liman	M O Agric	4/2/021	2200397	897,062.16	150,675.00	746,387.16	20,328.16	2/7/019	23,041.00	1184
93	Sani Sarkin Diya	Z A D P	4/2/021	2200175	5,325,143.40	418,134.00	4,907,009.40	118,336.52	1/11/020	154,840.00	4491
94	Aliyu Labaran Adamu	DURET	4/2/021	2200398	1,674,460.08	250,024.00	1,424,436.08	37,210.22	1/1/5019	36,290.00	1895
95	Garba Umar Yabani	ZACAS	4/2/021	2200399	474,998.46	51,470.00	423,528.46	11,046.47	7/5/020	28,101.00	8196
96	Isah Wada K/kwashi	Dir.of Sport	4/2/021	2200396	1,474,742.52	73,292.00	1,401,450.52	32,772.05	6/4/2020	40,966.00	5343
97	Muhammad Sani Abubakar	S T T B	8/2/021	2200326	3,574,096.11		3,574,096.11	79,860.01	2/12/019	124,318.00	5835
98	Umme Mani	F E B	10/2/021	2200401	539,566.86	907,755.00	(368,188.14)	12,343.03	10/1/021	22,042.00	3748
99	Adamu Muhammad	ZESA	10/2/021	2200400	311,391.11	256,587.45	54,803.66	7,470.24	15/3/019	22,081.00	16277
100	Niima Usman	ZESA	10/2/021	2200329	418,051.20	20,529.00	397,522.20	9,953.60	21/1/020	22,081.00	796
101	Umaru Sani Mada	M O Educatoin	10/2/021	2200288	695,930.45	279,825.00	416,105.45	15,649.22	1/1/019	23,041.00	618
102	Najib Abubakar	T S B	10/2/021	2200278	411,617.20	306,990.00	104,627.20			38,406.00	31181
103	Abdulkadir Hamza	M O Water R	11/2/021	2200404	442,468.91	162,960.00	279,508.91	10,807.43	3/12/019	20,370.00	27024
104	Garba Wakili	Dir.of Housing	11/2/021	2200403	4,012,434.60		4,012,434.60	89,317.89	23/11/020	113,513.00	29384
105	Asmau Alhassan	F E B	15/2/021	2200410	341,862.88		341,862.88	8,132.45	4/9/020	20,332.00	19309
106	Abubakar Abdullahi G	ZACAS	15/2/021	2200408	542,818.58	86,669.00	456,149.58	12,623.68	12/4/020	28,101.00	8161
107	Sani Aliyu Gusau	ZACAS	15/2/021	2200407	2,417,538.76	66,326.11	2,351,212.65	56,507.51	15/2/021	104,354.00	6602
108	Hamza Nakurma	House of Assembly	15/2/021	2200406	832,122.55	19,393.00	812,729.55	19,104.86	15/2/021	38,787.78	7276
109	Abdullahi Ibrahim	B I R S	16/2/021	2200418					4/11/020		32974

					398,983.44		398,983.44	9,851.44		22,087.00	
110	Muhammad Shehu	Min.for Religious	16/2/021	2200421	951,109.84	45,785.00	905,324.84	22,355.14	1/1/2021	45,785.00	12814
111	Aishatu Muhammad 2	AGP T/Mafara	16/2/021	2200428	579,319.20		579,319.20	13,252.40	1/7/020	24,648.00	6876
112	Hajiya Hajara Muhammad	F E B	16/2/021	2200415	275,041.52	37,164.00	237,877.52	6,717.96	3/6/020	19,759.00	26183
113	Isah Umar Maru	T S B	17/2/021	2200412	4,942,221.27		4,942,221.27	110,213.85	1/11/020	116,809.10	6725
114	Abdulrazak Yusuf Modomawa	Z A D P	17/2/221	2200413	1,306,445.76		1,306,445.76	29,032.12	2/9/020	36,290.00	4622
115	Mukhtar Shehu Zurmi	H S M B	17/2/021	2200297	2,080,176.00		2,080,176.00			115,261.00	10248
116	Rabiu Muhammad	H S M B	17/2/021	2200414	525,680.16		525,680.16	11,715.74	5/10/020	29,629.00	10607
117	Abdullahi Dahiru	F E B	17/2/021	2200416	333,164.77		333,164.77	7,992.58	14/8/020	19,373.00	22586
118	Amina Garba	Sch. Feeding Com.	17/2/021	2200417	338,357.54	12,755.84	325,601.70	8,056.13	11/11/020	20,141.00	19806
119	Suleiman Ibrahim Kaura	M O Finance	17/2/021	2200419	2,642,162.12		2,642,162.12	58,714.73	1/2/021	72,583.00	108
120	Ahmad Yahaya	Judiciary	17/2021	2200429	626,029.95	166,926.00	459,103.95	14,227.93	1/2/020	30,749.00	12969
121	Ibrahim Liman	F E B	17/2/021	2200428	2,637,584.54	68,925.00	2,568,659.54	58,713.36	6/1/021	79,924.00	3873
122	Dan Bala Muhammad Gusau	ZASCO	17/2/021	2200427	577,989.19	31,642.49	546,346.70	13,136.11	16/6/020	21,095.00	4246
123	Kasimu Azika	M O Health	17/2/021	2200430	619,384.32		619,384.32			20,370.00	27207
124	Usman Muhammad	Water Board	18/2/021	2200435	1,288,431.36	32,589.00	1,255,842.36	28,631.80	1/7/020	35,790.00	2722
125	Sule Suyidi	CAAS Bakura	18/2/021	2200423	8,364,023.05		8,364,023.05	188,533.30	18/2/021	271,194.00	5721
126	Adamu Abdullahi	Amusement Park	18/2/021	2200431	358,356.26	49,407.00	308,949.26	8,532.29	15/52020	21,325.00	21334
127	Sule Dan Nana Jangebe	T S B	18/2/021	2200307	2,559,151.08		2,559,151.08	56,870.02	1/11/020	75,625.00	6353
128	Aminu Yahaya Mikailu	King Fahad	18/2/021	2200346	1,109,021.28		1,109,021.28			74,531.00	22651
129	Abdullahi Adamu	Zakkat	18/2/021	2200291	773,549.91	62,692.00	710,857.91	17,830.05	5/9/020	34,289.00	7729
130	Ibrahim Abubakar G/Zalla	H S M B	22/2/021	2200433	4,646,524.32		4,646,524.32	110,089.22	1/10/020	262,534.00	11931
131	Dahiru Abdu Gusau	Social Welfare	22/2/021	2200432	2,474,516.18		2,474,516.18	56,635.05	1/1/021	71,292.00	5465
132	Mamuda Shehu	A I E B	22/2/021	2200434	337,783.72	98,208.00	239,575.72	8,103.39	12/3/020	22,286.00	28719

133	Sani Mustapha	Admin.	23/2/021	2200436	4,837,120.70		4,837,120.70	109,033.45	2/3/021		2611
134	Sulaiman Muhammad	F E B	23/2/021	2200438	404,477.99	242,172.00	162,305.99	9,506.96	12/1/019	22,181.00	9277
135	Jamilu Idris Muhammad	H O S	23/2/021	2200437	587,254.20		587,254.20			44,996.00	33305
136	Fatima Isah Kanoma	Rural/Comm.Dev.	25/2/021	2200443	1,216,373.76		1,216,373.76	27,030.52	2/11020	22,042.00	2022
137	Abdullahi Saidu Kaya	Judiciary	25/2/021	2200444	270,934.41		270,934.41	6,271.63	2/1/2020	23,768.00	13366
138	Bala Isah Galadima	Duret	25/2/021	2200445	2,397,356.83	73,145.16	2,324,211.67	53,786.85	13/7/020	76,838.00	1680
139	Lawali Ahmad Kanoma	Rural/Comm.Dev.	25/2/021	2200442	1,306,445.75		1,306,445.75	29,032.12	2/11/020	36,290.00	2016
140	Abubakar S Noma Kurya	T S B	25/2/021	2200441	2,559,151.08	56,849.70	2,502,301.38	56,870.02	1/11/020	68,445.00	6364
	SUB TOTAL FEBRUARY				95,777,710.03	5,951,279.03	89,826,431.00	2,061,510.79		3,371,350.88	
141	Hauwa Muhammad	M O Finance	1/3/021	2200447	2,510,878.32		2,510,878.32	55,797.29	8/1/020	57,259.00	5137
142	Shafii Muhammad	T S B	1/3/021	2200446	1,070,321.31	457,433.13	612,888.18	25,311.65	1/2/020	41,584.83	14778
143	Nana Mamman	F E B	1/3/021	2200283	475,888.08		475,888.08	10,969.05	1/8/017	18,748.57	3751
144	Babangida Bala	F E B	1/3/021	2200373	597,764.47		597,764.47			40,624.00	14998
145	Muhammad Yalli	Judiciary	2/3/021	2200452	585,366.91	148,036.00	437,330.91	13,133.23	1/7/020	21,148.00	13176
146	Hamza Marafa	H S M B	2/3/021	2200451	412,679.52	47,770.00	364,909.52	9,900.14	1/6/020	23,885.00	20073
147	Garba Bawa	U B E	2/3/021	2200450	5,303,513.88		5,303,513.88	117,855.86	1/11/020	136,332.59	49742
148	Abdullahi M Sanusi	M O E	2/3/021	2200448	238,703.16	12,471.29	226,231.87	5,967.57	10/7/020	18,410.00	32650
149	Muhammad Dan Auta	ZESA	2/3/021	2200458	1,788,417.60	170,870.01	1,617,547.59	40,039.20	2/8/020	56,956.70	2072
150	Mustapha Lawali	A I E B	2/3/021	2200457	385,871.74	1,797,022.00	(1,411,150.26)			30,458.00	21520
151	Atta Na Ali	D/of Afforestation	2/3/021	2200456	418,604.73	159,336.00	259,268.73	10,901.16	6/5/019	19,917.00	5059
152	Muhammad Malu	H S M B	2/3/021	2200455	513,605.76		513,605.76	11,944.32	1/8/020	24,871.00	10237
153	Alh.Yusuf Rabiu	Z E S A	2/3/021	2200454	330,263.30	95,556.72	234,706.58	7,063.41	11/5/020	20,527.00	16446
154	Aisha Lawali	Sch. Feeding Com.	4/3/021	2200466	253,600.37		253,600.37	6,261.73	11/11/020	19,568.00	627

155	Yusuf Sani Mafara	Z U R E P B	4/3/021	2200459	676,731.11		676,731.11	15,737.93	15/2/021	30,286.00	8860
156	Altine S Magina	H S M B	4/3/021	2200465	1,072,643.52	32,437.25	1,040,206.27	24,178.44	5/10/020	43,261.00	3430
157	Hadiza Yar Tsato	Sch. Feeding Com.	9/3/021	2200467	253,600.37		253,600.37	6,261.73	9/3/021	19,568.00	29895
158	Kallamu Jabalu Rawayya	Judiciary	9/3/021	2200467	297,786.48	77,772.00	220,014.48	6,925.26	1/4/020	20,787.00	13067
159	Alhaji Mamman Pass	Animal Health	9/3/021	2200468	711,879.84	52,672.08	659,207.76	16,087.68	11/5/020	25,137.00	1254
160	Hadi Abdullahi	Judiciary	9/3/021	2200469	318,440.89	183,584.00	134,856.89	7,448.23	2/6/019	24,516.00	13953
161	Ibrahim Muhammad	Z E S A	9/3/021	2200470	370,960.08		370,960.08	8,832.04	16/10/020	22,081.00	16643
162	Mamman Dashi	Z A D P	11/3/021	2200471	691,221.96		691,221.96	18,432.58	12/8/020	23,041.00	4365
163	Muhammad Lawal Yanloko	D U R E T	11/3/021	2200474	564,037.07	9,216.36	554,820.71	13,363.62	18/1/020	23,041.00	1790
164	Umar Yandoton Tsafe	Water Board	11/3/021	2200475	1,306,445.76		1,306,445.76	29,032.12	1/8/020	25,738.00	2494
165	Kabiru Muhammad Tsafe	Water Board	11/3/021	2200476	1,288,431.36		1,288,431.36	28,631.80	1/8/020	35,790.00	2495
166	Bello Abdullahi	Min of Finance	11/3/021	2200479	1,998,163.47	358,364.04	1,639,799.43	45,156.23	1/9/020	69,746.00	38095
167	Garba Ahmad	AGP T/Mafara	11/3/021	2200480	592,324.00		592,324.00	13,351.00	11/3/021	26,316.00	6778
168	Samaila Annasharu	ZADP	11/3/021	2200481	2,795,350.03		2,795,350.03	62,118.89	1/3/021	76,838.00	4544
169	Isah Labbo Kaura	M O Education	16/3/021	2200485	617,641.98	127,238.38	490,403.60	13,922.25	18/7/020	21,095.00	491
170	Habiba Abdullahi	F E B	16/3/021	2200486	463,226.69	30,742.80	432,483.89	11,314.44	13/6/020	20,609.00	263201
171	Umar Bello	AGP T/Mafara	16/3/021	2200487	470,292.46	90,776.00	379,516.46	10,992.60	6/10/019	24,648.00	6936
172	Saidu Mohammad Moriki	Scholaship Board	11/3/021	2200473	491,484.88	147,304.00	344,180.88	11,376.96	1/5/020	22,754.00	8888
173	Lanto Mamman	Sch. Feeding Com.	16/3/021	2200482	272,385.58		272,385.58	6,653.09	18/10/020	19,568.00	29625
174	Lawali Abubakar	T S B	16/3/021	2200483	496,234.38		496,234.38	12,252.70	21/2/020	28,858.00	31117
175	Iliya Jauri	M O Environment	16/3/021	2200488	370,960.80		370,960.80	8,832.40	26/2/020	22,081.00	16285
176	Ibrahim Abdullahi Gummi	Z A D P	17/3/021	2200490	2,021,232.75	5,680.54	2,015,552.21	45,937.10	2/1/021	55,789.00	4731
177	Hajo Gummi	Sch.feeding comm.	21/10/020	2200495	577,140.86		577,140.86	13,078.48	21/10/020	21,095.00	466
178	Shehu Abdullahi	H S M B	17/3/021	2200492					16/2/020		3190

					797,089.44		797,089.44	17,967.18		31,968.00	
179	Yusuf Abubakar Mafara	U B E	17/3/021	2200491	5,664,104.28		5,664,104.28	125,868.98	3/10/020	147,935.00	47744
180	Balkisu Yusuf	Sch.feeding comm.	17/3/021	2200289	273,382.51	121,506.00	151,876.51	6,750.81	13/1/020	19,568.00	29619
181	Ibrahim Na Sale	F E B	17/3/021	2200494	330,218.53	9,461.58	320,756.95	7,921.90	1/6/2021	20,141.00	21817
182	Anas Usman	M O Women	22/3/021	2200757	412,222.44		412,222.44			20,131.00	22266
183	Musa Hassan Gusau	Mass Education	23/3/021	2200385	3,905,448.36		3,905,448.36	84,121.59	23/3/021	205,556.00	2956
184	Binta Namadi Ango	F E B	23/3/021	2200502	750,323.69	64,742.71	685,580.98	18,000.18	17/11/020	57,622.00	23020
185	Saadatu Ibrahim	F E B	23/3/021	2200501	268,872.43	312,970.50	(44,098.07)	6,638.82	6/3/019	19,568.00	32145
186	Abdullahi Tambari	M O Budget	23/3/021	2200500	818,706.01	51,351.94	767,354.07	18,870.88	13/12/020	36,290.00	1612
187	Hajiya Ta Elela	Sch.feeding comm.	24/3/021	2200506	232,525.56	18,240.00	214,285.56	5,813.13	21/6/020	19,378.00	36636
188	Muhammad Musa	Judiciary	24/3/021	2200508	281,405.54	61,362.55	220,042.99	6,700.13	16/4/020	25,480.00	15813
189	Isah Saidu	Water Board	24/3/021	2200509	288,788.91	17,920.00	270,868.91	7,053.75	24/9/020	19,568.00	32706
190	Yushau Abubakar	F E B	24/3/021	2200507	445,964.62		445,964.62	10,371.27	25/9/020	20,087.00	9296
191	Bala Alhaji Dan Iya	H S M B	11/3/021	2200287	1,470,284.95	32,803.00	1,437,481.95	32,639.52	6/8/020	36,290.00	3322
	SUB TOTAL MARCH				49,543,432.74	4,694,640.88	44,848,791.86	1,093,780.32		1,912,514.69	
192	Umaru B Magaji	Judiciary	1/4/021	2200526	879,228.72		879,228.72	19,538.41	16/11/020	32,497.00	13042
193	Labaran Nahuce	M O Health	1/4/021	2200525	378,944.16		378,944.16	9,255.82	3/7/020	19,892.00	27192
194	Sani Abdullahi Masa	T S B	1/4/021	2200363	496,234.38	29,221.00	467,013.38			32,756.00	28848
195	Musa Zakari Bature	S T T B	1/4/021	2200411	960,260.08	527,463.00	432,797.08	23,036.54	7/11/019	58,607.00	18358
196	Isah Tsauni	F E B	1/4/021	2200520	450,000.01		450,000.01	10,465.11	1/9/020	20,087.00	9299
197	Shehu A Mande	Normadic Edu.	1/4/021	2200519	653,080.45	48,750.38	604,330.07	15,187.91	13/10/020	21,095.00	2882
198	Muhammad Isah	Z SUBEB	1/4/021	2200516	342,250.60		342,250.60	8,210.55	21/7/020	20,087.00	49550
199	Muhammad Sada	M O Education	1/4/021	2200514	354,243.62	29,632.50	324,611.12	8,434.37	16/6/020	21,086.00	17008

200	Abdullahi Maharazu	Admin.	7/4/021	2200511	2,124,466.24	56,288.00	2,068,178.24	54,354.00	03/4/021	37,248.00	532
201	Bashir Muhammed Zurmi	Fasco	13/4/021	2200515	1,236,768.65		1,236,768.65	27,580.52	2/1/021	36,290.00	4195
202	Garba Saidu Muhammad	M O Women	13/4/021	2200522	1,959,119.52		1,959,119.52	44,160.48	23/3/021	52,052.00	5447
203	Baraka Bawa	ZACAS	14/4/021	2200505	9,342,162.99		9,342,162.99	255,603.62	9/4/021	172,180.00	242
204	Lawali Usman Jabaka	Judiciary	14/4/021	2200528	3,821,596.95	147,362.25	3,674,234.70	85,069.79	1/1/021	176,150.00	28931
205	Muazu Abdulkadir	Mass Education	14/4/021	2200529	676,797.72		676,797.72	16,005.35	23/7/020	22,493.00	15277
206	Inno Muhammad	Sch.feeding comm.	20/4/021	2200504	391,450.45		391,450.45	9,257.27	11/4/020	19,950.00	23316
207	Muhammad Dan Mata	Qur,anic Board	20/4/021	2200531	364,454.67	115,590.00	248,864.67	6,618.86	3/2/020	20,522.00	14279
208	Samaila Abdullahi	Fasco	27/4/021	2200553	2,766,190.32		2,766,190.32	61,470.89	20/8/020	76,838.00	4229
209	Larai Muhammad Aminu	ZESA	27/4/021	2200554	370,960.08	91,698.48	279,261.60	8,832.04	16/5/020	20,377.47	16806
210	Bello Labbo Gusau	M O Education	27/4/021	2200547	367,811.30	114,564.00	253,247.30	8,757.41	2/2/020	20,332.00	16930
211	Ummaru Wanzam	ZESA	27/4/021	2200555	361,762.85	59,908.71	301,854.14	8,555.20	3/12/020	22,081.00	16309
212	Kasimu Bello	ZESA	28/4/021	2200559	389,592.00		389,592.00	9,276.00	21/7/020	23,190.00	16480
213	Bala Garba	ZESA	28/4/021	2200562	370,960.08	2,527.00	368,433.08	8,832.04	3/7/020	22,081.00	16313
214	Hafsat Tunau Abdulhafiz	Bureau of Statistics	29/4/021	2200564	1,044,380.38	71,841.00	972,539.38	24,547.40	2/1/021	53,298.00	37150
215	Hajiya Turai Sani	Sch.feeding comm.	29/4/021	2200565	261,018.67		261,018.67	6,444.90	21/7/020	19,568.00	30089
	SUB TOTAL APRIL				30,363,734.89	1,294,846.32	29,068,888.57	729,494.48		1,020,757.47	
216	Audu Mamman	ZESA	4/5/021	2200542	352,135.02	328,432.00	23,703.02	8,519.04	25/3/019	22,081.00	6310
217	AbubakarSaminu U/Gwaza	Land and Survey	4/5/021	2200566	358,174.82	33,306.00	324,868.82	8,527.97	11/7/020	21,320.00	17034
218	Usman Sale Bungudu	Fasco	4/5/021	2200567	1,132,252.99	64,191.48	1,068,061.51	25,403.11	14/1/021	36,290.00	4263
219	Kabiru Garba K/Kwashi	Zamfara Radio	4/5/021	2200568	2,795,350.32	66,925.28	2,728,425.04	62,118.89	2/1/021	75,883.00	34944
220	Abdullahi Abubakar	ZESA	4/5/021	2200569	370,960.08	136,846.66	234,113.42	8,832.04	13/1/020	22,081.00	16283
221	Nana Shehu	Sch.feeding comm.	10/5/021	2200575	341,562.98	44,772.00	296,790.98	8,132.45	20/5/020	20,332.00	17016

222	Mahe Abdullahi	H O S	10/5/021	2200577	5,220,656.28		5,220,656.28	116,014.58	21/5/021	145,454.00	49750
223	Delu Isah	ZESA	10/5/021	2200576	350,231.78	64,040.07	286,191.71	8,338.85	2/7/020	23,677.00	16807
224	Umaru Buzu	M O Education	10/5/021	2200578	232,525.56	19,378.00	213,147.56	5,813.13	21/12/020	19,378.00	36638
225	Rabi Yar Kurma	Sch.feeding comm.	10/5/021	2200579	718,894.76		718,894.76	16,031.69	3/1/021	22,042.00	407
226	Bello Wanzam	ZESA	10/5/021	2200580	330,263.30	33,282.57	296,980.73	7,863.41	11/1/020	22,081.00	16550
227	Abubakar Wakili	S S G Office	10/5/021	2200541	500,388.24		500,388.24	11,533.77	14/10/020	22,181.00	8980
228	Garba Abdullahi	ZACAREP	10/5/021	2200574	527,790.44		527,790.44	12,891.43	1/10/018	33,751.00	23155
229	Jafar Muhammad Dogo	Sch.of Nursing	10/5/021	2200570	8,926,262.60		8,926,262.60	199,841.70	21/4/021	271,194.00	7534
230	Hashimu Muhammad	Judiciary	18/5/021	2200582	396,847.08	91,332.00	305,515.08	9,186.27	1/7/020	25,009.00	13308
231	Bello Maiwurno Tudu	M O Finance	18/5/021	2200581	2,566,493.52	836,517.50	1,729,976.02	57,033.18	2/10/018	71,292.00	1781
232	Muhammad Sani Rawayya	F E B	19/5/021	2200503	367,811.30		367,811.30	8,757.41	2/8/020	20,332.00	16917
233	Salisu Dan Agwai	ZESA	19/5/021	2200584	392,158.56	39,939.14	352,219.42	9,274.02	31/12/020	22,081.00	16572
234	Haruna Muhammad Tsafe	H O S	19/5/021	2200585	296,757.17	226,209.50	70,547.67	7,327.33	2/12/017	22,898.00	22169
235	Tunau Sabon Gari Ana	F E B	19/5/021	2200588	391,314.08		391,314.08	9,197.55	17/8/020	20,904.00	11765
236	Hussaini Imam	Dir.of Sport	19/5/021	2200587	1,468,742.52	81,565.00	1,387,177.52	32,638.72	6/3/020	20,333.00	5531
237	Lawali Mikailu	M O Educatoin	24/5/021	2200589	793,458.72	449,174.00	344,284.72	17,632.42	4/10/018	21,803.00	621
238	Abbas A Abubakar	T S B	24/5/021	2200592	457,350.92	113,025.48	344,325.44			31,296.05	30887
239	Shehu A Muhammad	Z A D P	25/5/021	2200539	2,540,038.32	122,942.00	2,417,096.32	56,445.30	26/5/020	69,746.00	4239
240	Yahaya Abdulkadir Ahmad	M O Finance	25/5/021	2200596	714,190.34	302,243.66	411,946.68	16,693.47	11/10/020	150,000.00	10059
241	Sani Marahali	M O Education	25/5/021	2200599	251,127.60		251,127.60	6,200.68	16/12/019	19,378.00	29680
242	Tamanu Dantama	Sch.feeding comm.	26/5/021	2200597	277,396.78		277,396.78	6,775.49	11/1/020	19,568.00	30177
243	Samaila Ruwan Bawa	Dir.of afforestation	26/5/021	2200598	793,480.68	60,239.88	733,240.80	17,632.92	1/1/021	22,042.00	1257
244	Mrs Comfort Nwalibe	H S M B	27/5/021	2200600	3,436,632.00	949,571.75	2,487,060.25	76,369.60	11/3/017	97,937.00	607584
245	Garba Yamma	Sch.of Nursing	27/5/021	2200602					21/1/021		19898

					364,921.06		364,921.06	8,688.39		24,085.00	
246	Mamman Dansabo	M O Education	27/5/021	2200601	361,080.86		361,080.86	8,539.07	16/10/020	20,332.00	16988
	SUB TOTAL MAY				38,027,250.68	4,063,933.97	33,963,316.71	848,253.88		1,436,781.05	
247	Inno Ango Bakura	Sch. Feeding Com.	1/6/021	2200605	296,849.00	206,283.00	90,566.00	7,181.83	2/2/020	19,950.00	23926
248	Garba Lumu	I R S	2/6/021	2200606	260,894.26	40,262.00	220,632.26	6,441.83	21/1/020	29,785.00	33023
249	Nasiru Garba	Land and Survey	2/6/021	2200604	4,549,046.44	136,333.00	4,412,713.44	102,293.37	7/5/021	136,332.59	2207
250	Abubakar Muhammad Zurmi	Dir.of Sport	3/6/021	2200610	409846.88	349807.5	60,039.38	9,633.15	16/2/019	20,904.00	8910
251	Ahmad Adamu	A I R B	9/6/021	2200611	552546.08	66,912.00	485,634.08	13255.52	16/8/020	36,098.00	20959
252	Abdulmuminu Abubakar Baura	T S B	9/6/021	2200612	2,417,908.43	63,763.00	2,354,145.43	54,132.27	10/11/019	72,702.00	6378
253	Balkisu A Samaila	T S B	9/6/021	2200613	2,473,642.92	61913.42	2,411,729.50	55,163.38	1/4/021	72,583.00	5425
254	Bello Tsamiya	CAAS Bakura	10/6/021	2200614	1,302,879.06	149011	1,153,868.06	30,159.25	10/1/7020	62,626.00	5732
255	Suleman Shirkau	Justice	15/6/021	2200616	488,643.49		488,643.49	11,073.06		25,519.00	2286
256	Ahmad Bashir	Environment	15/6/021	2200617	420,290.04	29954.32	390,335.72	9,939.03	16/10/020	22,081.00	16710
257	Lawali Madaro Kurya	Z A D P	16/6/021	2200624	2,795,350.32	152,443.00	2,642,907.32	62,118.90	1/10/020	34,289.00	4500
258	Lawali Sabon Garin Kurya	C O E Maru	16/6/021	2200621	8,520,177.30	238,440.57	8,281,736.73	189,337.27	1/5/021	280,733.00	6859
259	Muhammad Yusuf Abubakar	A I E B	17/6/021	2200626	1,427,012.86		1,427,012.86	33,186.34		47,840.00	8095
260	Bako Kurya	Mass Education	21/6/021	2200630	778,290.81	338,421.00	439,869.81	17,501.24	1/4/018	25,738.00	3019
261	Ibrahim Na Umma	Justice	21/6/021	2200590	5,381,492.69	758,937.76	4,622,554.93	120,738.62	1/12/020	22,468.00	12818
262	Muhammadu Abdullahi	Justice	21/6/021	2200641	475,521.71		475,521.71	10,917.59		28,511.00	2289
263	Lawali Saadu	D F H E	21/6/021	2200620	4,092,728.46	569,899.60	3,522,828.86	91,105.27	11/10/020	135,773.00	6596
264	Amadu Sanda	Environment	21/6/021	2200640	392,158.56	59908.71	332,249.85		1/1/021	22,051.00	16382
265	Umar S/Fawa Mafara	Judiciary	22/6/021	22004550	326,295.68	115995	210,300.68	7,716.47	1/3/020	24,666.00	13383
266	Balaraba Alh.Ibrahim	Feeding	21/6/021	2200644	239,394.36		239,394.36	5,984.35		19,950.00	23251

267	Yahaya Giwa Kidi	H S M B	24/6/021	2200634	465,828.48		465,828.48	10,448.46		21,086.00	14537
268	Gado Sani	Environment	24/6/021	2200645	411,854.04	41,850.00	370,004.04	9,739.08	1/2/021	23,190.00	19690
269	Bello Umar Jabaka	M O Health	27/7/021	2200717	6,933,124.00	103,343.00	6,829,781.00	164,166.04	16/8/021	200,227.73	881
270	Muhammad Dan Tani	Environment	24/6/021	2200648	290,830.56	37,852.42	252,978.14	7,103.62	1/1/021	20,893.00	27575
271	Garba Umar	H S M B	24/6/021	2200647	1,420,120.08	396,270.00	1,023,850.08	32,181.01	1/12/020	61,092.00	3341
272	Abubakar Ibrahim Maradun	Education	24/6/021	2200548	525,087.60		525,087.60	12,596.79		33,150.00	22240
273	Ahmad Muhammad	H O S	24/6/021	2200619	5,386,371.48	452,582.24	4,933,789.24	119,697.14	5/3/021	125,128.00	466513
	SUB TOTAL JUNE				53,034,185.59	4,370,182.54	48,664,003.05	1,193,810.88		1,625,366.32	
274	Mande Goje	AFROSTATION	01/07/2021	2200726	475,560.67	119,707.80	355,852.87	11,059.55	7/1/2020	355,852.87	5083
275	Aishstu Umar	F E B	12/7/021	2200658	284,795.65		284,795.65	6,956.24		19,378.00	26247
276	Mande Ibrahim	C O E Maru	12/7/021	2200659	336,108.64		336,108.64	8,002.88		22,421.00	21669
277	Abubakar Aliyu	ZASIEC	12/7/021	2200632	2,795,350.32	59,913.42	2,735,436.90	62,118.89	1/12/020	72,583.00	15247
278	Hauwau Yar Tukiya	F E B	12/7/021	2200633	469,641.12	19,608.00	450,033.12	10,921.89	1/8/0210	20,904.00	10841
279	Bello Makama	Environment	12/7/021	2200660	370,960.08		370,960.08	8,832.40		22,081.00	16448
280	Garba Muhammad	ZAPA	12/7/021	2200657	450,000.09		450,000.09	10,465.12		21,803.00	9035
281	Usman Danfari	Agriculture	12/7/021	2200656	564,242.15	802,051.88	-237,809.73	12,864.01	5/4/016	23,041.00	1656
282	Adamu Ladan	Duret	12/7/021	2200655	234,815.16	104,325.40	130,489.76	5,870.30	11/3/020	19,568.00	32410
283	Rabiu Muhammad	Works	13/7/021	2200662	454,319.92	10,880.51	443,439.41	10,516.66	14/3/021	21,034.00	8799
284	Yahaya Muhammad	Revenue	13/7/021	2200664	528,428.90		528,428.90	12,132.25		20,486.00	5241
285	Aliyu Haliru Bakura	Judiciary	13/7/021	2200661	2,273,835.06	252,016.32	2,021,818.74	50,529.66	1/10/021	78,162.00	13463
286	Sule Kwashabawa	ZHMTOB	14/7/021	2200667	618,868.07	21,261.92	597,606.15	14,065.63	1/4/021	23,443.00	4969
287	Shehu Magaji Dangulbi	Education	14/7/021	2200668	453,441.56	62,846.41	390,595.15	10,598.73	1/2/021	23,041.00	11772
288	Muhammad Abdulrahman	Education	14/7/021	2200666	2,618,660.16	276,970.42	2,341,689.74	58,397.35	1/4/021	80,315.00	6143

289	Usman Muhammad	Finance	14/7/021	2200669	491,481.88	31,048.69	460,433.19	11,376.96	16/6/021	22,754.00	8720
290	Abubakar Hassan	Z H M T O B	14/7/021	2200673	829,466.28		829,466.28	18,432.58		23,041.00	4958
291	Malam Kadaddaba	H S M B	14/7/021	2200652	536,220.96		536,220.96	12,533.62		21,607.00	11102
292	Yusuf Garba Gusau	Finance	14/7/021	2200676	5,220,656.28	955,827.04	4,264,829.24	116,014.58	1/12/020	150,237.00	10459
293	Lawali Garba	Finance	15/7/021	2200670	2,766,190.32	338,563.84	2,427,626.48	61,470.89	12/2/021	71,165.00	1588
294	Shehu Muhammad Anka	Finance	15/7021	2200671	2,766,190.32	96,997.68	2,669,192.64	61,470.89	12/6/021	72,585.00	258
295	Muhammad Abdullahi Alhaji	Education	15/7/021	2200672	678,393.65		678,393.65	15,187.92		21,095.00	628
296	Hassan Muhammad Kaura	Judiciary	27/7/021	2200549	425,373.55	414,032.00	11,341.55	9,846.61	1/3/019	27,913.00	14044
297	Ishaka Muhammad Zurmi	H Education	27/7021	2200681	2,466,190.32	162,506.01	2,303,684.31	61,470.89	11/3/021	71,292.00	6043
298	Kaba Abdullahi	E S T	28/7/021	2200683	234,815.16		234,815.16	5,870.38		19,042.00	19592
299	Usman A Sani Bungudu	Z H M T O B	28/7/021	2200685	965,516.88	31,292.76	934,224.12	21,876.40	1/7/021	35,290.00	4964
300	Sarki Dankamisho	E SA	28/70/021	2200536	296,342.88	19,807.00	276,535.88	7,238.26	1/9/020	21,289.00	27822
301	Iliya Na Iro	E SA	29/7/021	2200684	311,391.08		311,391.08	7,470.24		22,081.00	16386
	SUB TOTAL JULY				30,917,257.11	3,779,657.10	27,137,600.01	703,591.78		1,403,503.87	
302	Ahmad Sada Moriki	H S M B	2/8/021	2200187	5,581,324.32	2,493,778.00	3,087,546.32	125,808.84	1/1/018	225,017.15	729
303	Ibrahim Muhammad Zurmi	Finance	3/8/021	2200677	2,795,350.32	61,913.42	2,733,436.90	62,118.89	1/7/021	72,583.00	164
304	Ahmad Garba Yandi	D R W B	3/8/021	2200687	4,509,572.37		4,509,572.37	101,650.20		166,481.00	2833
305	Abdulkadir Muhammed K/koshi	S T E	3/8/021	2199935	5,544,556.02	695,340.00	4,849,216.02	123,212.36	1/10/017	135,772.63	6081
306	Muhammad Shehu R/Dorawa	T S B	3/8/021	2200686	5,634,944.28		5,634,944.28	125,220.98		127,714.00	6540
307	Haruna Hura T/Mafara	R W S U S A	4/8/021	2200692	398,121.08	94,400.00	303,721.08	9,305.67	6/3/020	20,087.00	8963
308	Lawali Sani Baban Larai	C O E Maru	4/8/021	2200606	570,101.22	106,534.10	463,567.12	13,325.53	1/12/020	23,756.00	12009
309	Sani Abubakar	E G G H	4/8/021	2200572	573,416.41	38,530.00	534,886.41	13,560.52	1/12/020	35,290.00	14143
310	Hadiza Alkali	F E B	4/8/021	2200694	469,641.11	19,608.00	450,033.11	10,921.88	1/8/020	20,904.00	9292

311	Abdullahi Shehu Rawayya	E S A	4/8/021	2200207	275,041.52	186,547.20	88,494.32	6,717.96	11/2/020	20,893.00	27667
312	Garba Rawayyay	E S A	4/8/021	2200643	397,572.00	152,959.26	244,612.74	9,466.00	18/12/019	22,681.00	16524
313	Abubakar Ibrahim	F E B	4/8/021	2200606	412,609.95	156,864.00	255,745.95	9,698.10	8/12/019	20,904.00	11251
314	Lawali Abdullahi	D P A I P R	4/8/021	2200691	263,989.10	172,206.00	91,783.10	6,518.24	1/6/019	20,370.00	26327
315	Sani Muhammad	O D G	5/8/021	2200702	453,432.71	19,700.00	433,732.71	10,598.83	1/1/021	21,607.00	11969
316	Lawali Usman	C S C	5/8/021	2200703	499,157.20	64,650.00	434,507.20	11,554.56	1/3/020	23,110.00	5139
317	Isah Galadima	C A C	5/8/021	2200704	374,486.11	38,495.00	335,991.11	8,856.09	1/2/021	21,086.00	17167
318	Sani Bello	C A C	5/8/021	2200707	608,964.82	57,741.00	551,223.82	14,401.19	1/1/021	21,086.00	17166
319	Aminu Usman	H S M B	5/8/021	2200693	566,929.44		566,929.44			24,132.20	29499
320	Abubakar Ango Kanoma	H S M B	5/8/021	2200654	326,695.68		326,695.68	8,066.56		22,581.15	28451
321	Attahiru A Dahiru	Z A D P	10/8/021	2200629	2,273,551.59	261,716.16	2,011,835.43	51,248.09	1/4/021	76,838.00	4553
322	Abubakar Na Ummar	Skills Acquisition	11/8/021	2200639	525,607.48		525,607.48	12,514.46		24,115.00	15926
323	Ladan M Nasarawa	Judiciary	11/8/021	2200699	2,458,125.48	337,641.72	2,120,483.76	55,032.66	1/11/020	133,166.00	35881
324	Abubakar Muhammad Usman	T S B	11/8/021	2200573	730,652.79	988,008.00	(257,355.21)	18,040.72	7/1/018	37,684.38	24123
325	Ibrahim Muhammad	T S B	11/8/021	2200364	677,544.13		677,544.13			36,259.40	23399
326	Hassan Yahaya	F E B	11/8/021	2200713	772,321.19		772,321.19	17,192.08		20,230.00	4010
327	Dahiru Maliki Yar Kofoji	Judiciary	11/8/021	2200712	338,376.90		338,376.90	7,869.23		24,666.00	15057
328	Musa Dan Aku	C AAS	11/8/021	2200711	470,564.64	45,388.00	425,176.64	11,060.28	1/6/020	24,643.00	13675
329	Ado Garba Gusau	O H S	23/8/021	2200715	5,634,944.28		5,634,944.28	125,220.98		156,526.75	7514
330	Aliyu Ahmad Bilbis	Z A D P	23/8/021	2200716	2,795,350.32	248,473.84	2,546,876.48	61,118.96	1/5/021	19,378.00	4433
331	Murtala Abubakar	A I E B	23/8/021	2200725	342,846.06		342,846.06	6,294.66		23,921.00	13594
332	Bala Abubakar	M B E P	23/8/021	2200724	4,064,102.66	161430	3,902,672.66	91,844.12	1/6/012	95,385.00	1574
333	Yusuf Buzu	A I E B	23/8/021	2200723	342,250.60	71,017.00	271,233.60	8,210.55	1/11/020	19,950.00	22673
334	Musa Bawa Falalu	O H S	23/8/021	2200722					1/4/021		7032

					2,795,350.32	327,145.20	2,468,205.12	62,188.89		65,429.04	
335	Aliyu Shaaban Bakura	Z S L S	23/8/021	2200721	718,870.77	86,100.00	632,770.77	16,128.51	1/4/021	23,041.00	4880
336	Aliyu Bature K/namoda	A I E B	23/8/021	2200628	569,748.68	185,825.68	383,923.00	13,565.44	1/8/021	26,324.00	21237
337	Mustapha Muhammed Kanoma	Finance	24/8/021	2200719	895,832.08		895,832.08			44,996.00	17035
338	Lawali Adamu	D A H R I D	24/8/021	2200638	904,932.00	641,250.00	263,682.00	20,109.60	1/8/017	19,870.00	33879
339	Kabiru Abubakar	S R D C	25/8/021	2200738	253,556.10	77,880.00	175,676.10	6,082.78	1/5/020	20,747.00	19517
340	Maiwaina Aliyu	Sch.feeding comm.	25/8/021	2200735	338,357.24		338,357.24	8,056.13		20,141.00	19767
341	Abdullahi Muhammad Tsoho	E S A	25/8/021	2200734	294,009.90	19,807.00	274,202.90	7,113.14	1/1/020	21,289.00	23469
342	Maryam Muhammad Bello	Z S M E B	25/8/021	2200733	2,497,179.61		2,497,179.61	55,907.00		80,315.00	3888
343	Malam Garba Shinkafi	M C I C	25/8/021	2200732	617,641.99	132,042.64	485,599.35	13,922.26	6/6/018	21,095.00	2349
344	Kasimu Magayaki	Works	25/8/021	2200731	1,829,059.74	103,554.81	1,725,504.93	40,645.72	1/6/021	39,349.00	1661
345	Abdullahi Muhammad Maru	Judiciary	25/8/021	2200728	249,155.63	54,213.80	194,941.83	6,027.95	1/10/020	22,855.00	24636
346	Alh.Lawali Gusau	Z A D P	25/8/021	2200727	1,308,444.14	103,313.75	1,205,130.39	29,032.09	13/5/021	35,790.00	4403
347	Surajo Alhaji Hamza	H S M B	26/8/021	2200679	278,028.00		278,028.00	6,950.70		29,350.00	11150
348	Altine Muhammad Maru	O H S	26/8/021	2200743	5,184,148.75	276,290.63	4,907,858.12	115,829.41	1/7/021	150,237.00	6561
349	Sani Ibrahim	Z R M A	26/8/021	2200739	853,544.56	123,557.08	729,987.48	19,596.68	1/12/020	34,789.00	6089
350	Yakubu Mande	E S A	26/8/021	2200738	406,224.48	39,939.14	366,285.34	9,606.66	1/1/021	22,081.00	16414
351	Adisa Sikiru Ayode	T S B	26/8/021	2200744	5,552,086.68		5,552,086.68	123,379.70		131,022.00	6202
352	Yar Sani Maru	Feeding	30/8/021	2200757	335,152.10		335,152.10	7,979.81		19,950.00	19681
353	Adamu Muhammad	E S A	30/8/021	2200758	406,224.48	39939.14	366,285.34	9,606.66	1/4/021	22,081.00	16399
354	Maryam Yau	Feeding	30/8/021	2200756	335,152.10		335,152.10	7,979.81		19,950.00	19646
355	Aliyu Rawayya	Z R M A	30/8/021	2200754	853,544.56	183,924.48	669,620.08	19,596.68	1/8/020	25,738.00	6103
356	Takwando Abubakar	Feeding	31/8/021	2200606	338,357.54		338,357.54	8,056.13		20,141.00	19741
357	Inno Ibrahim	Feeding	31/8/021	2200653	354,384.74		354,384.74	8,437.73		19,950.00	19612

358	Umaru Dan Malake	F E B	31/8/021	2200767	284,796.65	24,148.00	260,648.65	6,956.24	13/6/020	19,230.00	26261
359	Mati Garba	D A	31/8/021	2200766	354,243.62		354,243.62	8,434.37		21,086.00	21700
360	Saadatu Saidu	King Fahad	31/8/021	2200765	562,966.08	224,738.37	338,227.71	13,158.76	1/6/020	27,549.00	11200
361	Rabi Galadima	Feeding	31/8/021	2200764	296,849.00		296,849.00	7,181.83		19,950.00	23959
362	Ishaq Yakubu Muhammad	T S B	31/8/021	2200763	923,293.42		923,293.42	21,201.34		43,503.00	12119
363	Abdullahi Na Allah	Water Board	31/8/021	2200749	467,918.17	51,336.00	416,582.17	10,937.11	13/9/019	23,777.00	8705
364	Khalid Muhammad Gago	Finance	31/8/019	2200769	1,312,213.82	227,195.00	1,085,018.82	30,375.32	1/11/019	50,807.00	9640
	SUB TOTAL AUGUST				84,053,410.73	9,395,141.42	74,658,269.31	1,850,693.64		2,881,249.70	
365	Nana S/Fada Dan Labbo	Feeding	1/9/021	2200773	316,000.55	71,005.00	244,995.55	7,580.82	1/2/021	19,950.00	24006
366	Nahalima Sani	D O A	1/9/021	2200772	687,683.25	34,262.00	653,421.25	15,428.79	1/6/021	22,042.00	1255
367	Asmau Hussaini	A I E B	1/9/021	2200651	495,572.77	70,997.95	424,574.82	11,888.74	13/12/020	21,540.00	20709
368	Sadikatu Ismaila Aliyu	Z A D P	1/9/021	2200770	636,502.15	20,948.97	615,553.18	14,465.95	1/3/021	23,041.00	4686
369	Audu Mai Nasara	F E B	1/9/021	200779	265,155.50		265,155.50	6,547.04		19,568.00	35066
370	Kabiru Balarabe	H O S	1/9/021	2200777	13,561,636.40	434,662.83	13,126,973.57	434,667.83	3/8/021	438,065.95	7518
371	Aliyu Bello Maradun	H O S	1/9/021	2200775	14,392,934.04		14,392,934.04	410,757.25		416,816.33	7497
372	Hadiza A Musa	Finance	6/9/021	200774	3,595,450.14	57,727.34	3,537,722.80	79,898.89	1/8/021	69,746.00	2374
373	Mustapha Muhammad Anka	H O S	3/9/021	2200778	3,281,537.44	117696.44	3,163,841.00	75,961.51	11/5/021	176,545.40	5119
374	Muhammadu Sangeku	Religious/Preaching B	6/9/021	2200745	399,198.94	38,911.74	360,287.20	9,382.88	1/3/021	21,325.00	15395
375	Badamasi Adamu	Judiciary	6/9/021	2200746	1,113,977.52		1,113,977.52	24,755.05		37,285.00	14055
376	Gano N Makka	Feeding	6/9/021	2200780	319,022.80		319,022.80	7,653.32		20,141.00	19653
377	Lawali Alkali	T S B	7/9/021	2200781	5,469,229.08		5,469,229.08	121,538.42		121,465.00	6128
378	Abdullahi Musa	Education	7/9/021	2200785	232,525.56		232,525.56	5,813.13		19,378.00	35570

379	Adamu Ila Tsafe	Z RTS	7/9/021	2200784	5,551,698.60		5,551,698.60	123,371.08		187,524.55	141317
380	Abdullahi Mai Kano	Religious/Preachin g B	7/9/021	2200786	425,220.44	18,502.00	406,718.44	9,939.09	1/1/021	20,230.00	7858
381	Lawali Muhammad Anka	Z A D P	7/9/021	2200787	4,899,131.93		4,899,131.93	109,461.28		154,840.00	4485
382	Sani Nagida	Education	7/9/021	2200788	272,385.00		272,385.00	6,653.08		19,568.00	30176
383	Usman Abubakar	Education	7/9/021	2200690	1,198,359.36	7,677,523.30	(6,479,163.94)	26,630.21	1/10/016	24,110.00	693
384	Inno Suleiman	F E B	7/9/021	2200789	333,164.77	153,609.28	179,555.49	7,992.58	1/1/021	21,034.00	22564
385	Inno Yar Sanda Bungudu	E S A	7/9/021	2200790	443,008.08	104,626.50	338,381.58	10,412.06	1/2/021	23,190.00	35010
386	Ramatu Muhammad Suleiman	Education	7/9/021	2200618	504,634.52	109,920.80	394,713.72		1/4/016	31,310.78	27315
387	Khadijat Ladi Muhammad	Sch.of Nursing	9/9/021	2200747	4,282,091.04	866,557.36	3,415,533.68	98,700.68	1/2/021	239,106.00	3548
388	Isah Abdullahi	W C S W	9/9/021	2200792	485,290.00	61,353.93	423,936.07	11,233.56	1/6/021	22,468.00	7901
389	Shehu Aliyu	ZESA	27/7/021	2200680	392,150.56	58,408.71	333,741.85	9,274.02	1/1/021	20,527.00	16406
390	Salisu Maishayi Gusau	W C S W	9/9/021	2200795	472,900.24	39,901.30	432,998.94	10,446.76	1/7/021	21,894.00	8833
391	Abu Tela Garba	E S A	9/9/021	2200794	390,960.08	41,054.00	349,906.08	8,832.04	15/9/020	22,081.00	16621
392	Sani Haruna Gummi	Judiciary	9/9/021	2200793	1,143,309.24	890,640.00	252,669.24	25,406.87	1/4/018	42,407.00	12831
393	Ahmad Ibrahim Gusau	M L G C D	9/9/021	2200783	2,208,304.04	567713.25	1,640,590.79	49,777.34	1/10/018	43,420.00	2048
394	Sule Arzika Kurya	T S B	13/9/021	2200797	5,295,983.40		5,295,983.40	117,688.52		108,573.12	6287
395	Muhammad Garba Adamu	H O S	13/9/021	2200798	14,787,261.0 0		14,787,261.00	410,757.16		406,816.33	48304
396	Aliyu Tsoho	S O N M	13/9/021	2200805	352,864.32	56,499.00	296,365.32	8,537.04	11/6/020	22,097.00	25146
397	Muhammad Salisu Maru	Judiciary	13/9/021	2200803	4,971,155.40	526,193.46	4,444,961.94	110,470.12	1/4/021	207,879.00	12864
398	Shehu Adamu Gusau	Z R T S	13/9/021	2200796	5,664,104.28		5,664,104.28	125,868.98		184,106.00	4311
399	Sani Aliyu	E S A	13/9/021	2200801	397,572.00	20,527.00	377,045.00	9,466.00	1/7/020	22,081.00	16595
400	Inno Jijji	H S M B	13/9/021	2200800	418,051.20		418,051.20	9,953.60		23,714.00	20080
401	Balaraba Samaila	F E B	14/9/021	2200806	3,234,776.37		3,234,776.37	72,575.11		64,580.00	27271

402	Asmau Abdullahi	F E B	13/9/021	2200761	5,634,944.28		5,634,944.28	125,220.98		127,714.00	1577
403	Nasara Sharu	E S A	13/9/021	2200888	381,427.02	58,864.35	322,562.67	9,081.06	2/8/020	21,685.00	16801
404	Muhammad Rabo Maru	H S M B	13/9/021	2200812	415,553.76	79,602.00	335,951.76	10,053.72	1/8/017	22,776.00	17141
405	Danda Wakili	Works	15/9/021	2200815	2,795,350.32		2,795,350.32	62,118.89		76,838.00	1948
406	Hajo Sani Buda	H S M B	14/9/021	2200819	849,357.60	57,690.00	791,667.60	19,056.10	1/1/021	31,968.00	3396
407	Musa Muhammad Nasir Dauran	C O E Maru	16/9/021	2200821	3,966,670.03		3,966,670.03	89,642.26		140,085.00	20256
408	Halima Abamu	Feeding	20/9/021	2200545	272,385.58		272,385.58	6,653.09		19,568.00	30271
409	Ibrahim Sule Maru	H S M B	21/09/2021	2200813	4,316,289.12	114,739.92	4,201,549.20	98,738.64	8/1/2021	193,037.00	3209
410	Bello Ibin Umar	ZUREPB	27/09/2021	2200718	5,332,673.88	116,631.25	5,216,042.63	118,503.86	2/6/2021	139,957.51	2381
411	Ahmad Adamu Manga	AFFROSTAION	27/09/2021	2200827	793,480.68	185,677.20	607,803.48	17,632.90	4/1/2018	20,630.80	1206
412	Sani Mamman Jaurin yamma	ZESA	27/09/2021	2200827	378,960.08	20,527.00	358,433.08	8,832.04	7/1/2020	20,527	1206
413	Gado Muhammad	SCH, FEEDING	27/09/2021	2200827	316,000.55		316,000.55	7,580.82		17,772.12	1206
414	Usman Abdullahi	M. O. E	27/09/2021	2200827	637,892.53	69,222.99	568,669.54	14,344.14	10/15/2019	19,778	1206
415	Jafaru Jekada	TSB	28/09/2021	2200827	2,706,607.44		2,706,607.44	80,148.83		80,315	1206
416	Anas Ladan	AIEB	28/09/2021	2200827	1,348,280.66	85,918.80	1,262,361.86		9/1/2019	32,205.38	1206
417	Aishatu Abdullahi	FEEDING	29/09/2021	2200827	241,683.96	184,100.00	57,583.96	6,042.09	4/1/2019	19,568	1206
418	Umaru Mu,azu	AFFROSTAION	30/09/2021	2200827	741,821.49	20,079.96	721,741.53	15,643.43	1/1/2021	22,042.00	1206
	SUB TOTAL SEPTEMBER				134,020,180.99	13,032,295.63	120,987,885.36	3,289,079.65		4,366,932.27	
419	Ibrahim Lawali	T.S.B	04/10/2021	2200837	5,386,371.48		5,386,371.48	119,697.27		125,496	6473
420	Sani Haruna	E.S.A	04/10/2021	2200831	275,041.52		275,041.52	6,717.96		20,893	27550
421	Hajara Bala Maradun	FEEDING	05/10/2021	2200546	361,080.86	18,585.71	342,495.15	8,539.07	4/1/2021	20,332	16915
422	Umar Aje Maru	H.S.M.B	04/10/2021	2200143	408,223.20	240,741.00	167,482.20	9,719.60	5/1/2017	23,657	11088
423	Muhammad Isah Gusau	T.S.B	06/10/2021	2200834	5,632,957.44		5,632,957.44	125,176.89	11/3/2021	131,022	6201
424	Mai Nasara Shehu	H O S	06/10/021	2200818			14,787,261.00				9920

	Bakura				14,787,261.00			410,757.25		416,856.33	
425	Halidu Hassan	H.O.S	06/10/2021	2200838	5,317,323.48		5,317,323.48	118,162.74		147,125	5544
426	Lawali bello	Z.A.D.P	07/10/2021	2200650	1,288,431.36	190,165.50	1,098,265.86	28,631.81	4/1/2021	35,790	4414
427	Hamisu Shaya,u	H.O.S	11/10/2021	2200839	14,787,261.00		14,787,261.00	410,757.16		416,952	7513
428	Lawali Abdullahi Moriki	MIN.FOR WATER RSCS	11/10/2021	2200843	892,326.18	40,159.92	852,166.26	19,863.42	8/1/2021	20,079.96	1081
429	Isah Garba	HSMB	11/10/2021	2200840	664,773.12	25,196.05	639,577.07	14,984.64	11/1/2020	25,196.05	3077
430	Halima Muhammad	H.O.S	12/10/2021	2200844	14,787,261.00		14,787,261.00	410,757.25		409,935.60	4041
431	Umar Muhammed Mafara	FINANCE	12/10/2021	2200848	2,561,940.72	169,340.16	2,392,600.00	56,932..01	7/1/2021	65,491	50848
432	Muhammed Dama .A. Madugu	H.O.S	12/10/2021	219654	14,787,258.00	5,295,983.40	9,491,274.60	410,757.25	11/4/2015	161,745	505
433	Muhammed Sani Isah	JUDICIARY	13/10/2021	2200571	3,786,073.20	631,668.00	3,154,405.20	84,134.96	2/1/2021	20,274	13529
434	Mamman Sakke	EDUCATION	13/10/2021	2200854	322,045.09	189,440.00	132,605.09	7,725.82	2/1/2019	20,332	16830
435	Haruna M. Alpah Badarawa	HISBAH	13/10/2021	2200855	475,267.60	18,918.17	456,349.43	11,001.56	3/1/2021	20,713	9828
436	Samaila Bala	F.E.B	13/10/2021	2200857	617,641.98	19,778.00	597,863.98	13,922.23	7/1/2020	21,095	3917
437	Surajo Muhammed Gusau	Skills Acquisition	14/10/2021	2200845	5,386,371.48		5,386,371.48	119,697.14		138,145.05	1627
438	Aminu Abdullahi Magami	ZACAREP	14/10/2021	2200858	916,338.36		916,338.36	21,817.58		53,298	19907
439	Samaila muhammed	ZASUDEB	15/10/2021	2200862	337,707.69		337,707.69	8,101.57		21,540	49554
440	Salisu Atiku	S.T.T.B	15/10/2021	2200809	771,014.60	219,007.25	552,007.35		8/1/2020	51,326	26031
441	Abubakar Makau	ZADP	21/10/2021	22000863	2,795,350.32	181,050.00	2,614,300.32	62,118.89	5/1/2020	76,838	4536
442	Mummaru Labbo Gayari	TSB	14/10/2021	2200853	5,469,229.08		5,469,229.08	121,538.42		103,442	6501
443	Aliyu Dangaladiman Garbadau	TSB	14/10/2021	2200852	5,634,944.28		5,634,944.28	125,220.98		112,024.56	6327
444	Abubakar Dikko	FINANCE	21/10/2021	2200875	479,095.12		479,095.12	11,090.16		20,200.48	7650
445	Abubakar Ibrahim	HISBAH	21/10/2021	2200869	435,386.97	76,341.60	359,045.37	10,125.27	12/1/2020	20,904	9452
446	Aliyu Garba Kaura	HSMB	21/10/2021	2200864	8,358,804.00	1,239,017.00	7,119,787.00	185,751.20			
447	Muhammad Idiris Muhammad	M.O.HEALTH	29/10/2021	2200877	14,491,368.00		14,491,368.00	322,030.40		464,167	3781
	SUB TOTAL OCTOBER				132,214,148.13	8,555,391.76	123,658,755.81	3,198,798.49		3,164,870	

448	SA'IDU ABDULLAHI GUSAU	STATE AUDIT DEPT.	11/3/2021	2200878/13	3,597,358.28		3,597,358.28	79,941.30	12/18/2021	99,064.00	5260
449	LAWALI UMAR	GOV'T PRINT.PRESS	11/3/2021	2200874/13	868,257.48		868,257.48	19,294.61	6/1/2021		4997
450	MAIKAMA MUHAMMED	F.E.B	11/13/2021	2200717/6	241,692.00		241,692.00	6,042.30	7/31/2012	20,715.00	3749
451	MARYAM HARUNA	A.G.P T/M	11/16/2021	2200900/17	6,216,124.05		6,216,124.05	138,136.00	9/22/2021	166,004.00	6823
452	AHAMED A SULAIMAN	H.S.M.B	11/17/2021	2200909/25	4,913,620.80		4,913,620.80	111,673.20	6/25/2012	187,676.00	17850
453	SALIHU GARBA DAMBO	T.S.B	11/22/2021	2200678/16	2,433,370.12	167,046.00	2,266,324.12	54,368.78	4/30/2020	62,971.00	28718
454	HASSAN AKUZO	FASCO	11/23/2021	220095/17	564,037.07	82,253.56	481,783.51	13,363.62	5/1/2018	27,417.86	4173
455	ABUBAKAR AMINU K/NAMODA	Z.S.ARABIC BOARD	11/25/2021	2200868/17	427,937.49	56,736.00	371,201.49		3/13/2014	28,368.00	20863
456	MUHAMMAD BARA'U MORIKI	Z.A.D.P	11/30/2021	2200755/16	1,338,939.57	168,802.16	1,170,137.41	30,341.47	4/30/2021	48,938.00	4594
	SUB TOTAL NOVEMBER				20,601,336.86	474,837.72	20,126,499.14	453,161.28		641,153.86	
457	IBRAHIM T. TUKUR	SCIENCE & T.T.B.	12/1/2021	2200799/18	1,258,747.73	116,616.00	1,142,131.73		7/7/2020	58,308.00	1033
458	MUHAMMAD HAYIN BUBA	ZESA	12/3/2021	2200870/11	399,191.52	81,274.76	317,916.76	9,440.34	11/25/2020	22,477.00	16449
459	ABDUL RAZAK BAWA DAURAN	Z.S.WATER BAORD	12/3/2021	2200891/22	2,459,785.92	169,340.16	2,290,445.76	54,662.57	4/29/2021	65,491.00	2639
460	NUNU MUHAMMED	Z.S.SCH.FEEDING COM.	12/3/2021	2200884/10	319,022.83	56,769.00	262,253.83	7,653.32	4/19/2020	20,141.00	19836
461	DAN MALAM KAINUWA	Z.S.F.E.B.	12/3/2021	2200918/16	475,560.66	20,497.00	455,063.66	11,059.55	9/22/2020	20,497.00	10837
462	MOHAMMAD ALKALI	ZAROMA	12/3/2021	2200915/14	1,243,759.03	36,173.54	1,207,585.49	28,452.00	9/29/2021	36,173.54	5003
463	ISAH SULEIMAN	Z.S.T.S.B	12/13/2021	2200872/14	2,706,607.44		2,706,607.44	60,146.83	10/23/2021	80,315.00	6552
464	MUSA MAGAJI	ZESA	12/14/2021	2200934/14	411,854.04		411,854.04	9,739.08	10/15/2020	23,190.00	16431
465	ISMA'IL FULANI AHMAD	DIR. FOR RURAL WATER	12/14/2021	2200913/12	2,422,636.94		2,422,636.94	54,354.03	10/16/2021	76,838.00	2603
466	LADAN DANTAGERO	MIN.OF EDUCATION	12/14/2021	2200932/13	263,491.44	18,410.00	245,081.44	6,505.96	7/6/2020	19,568.00	29817
467	YAHAYA ABDULLAHI	T.S.B	12/14/2021	2200885/29	5,735,292.84		5,735,292.84	127,450.95	11/5/2021	124,971.00	6159
468	AMINA LABBO MARU	SCH. FEEDING COM.	12/14/2021	2200910/10	658,143.09	19,778.00	638,365.09	14,766.37	7/25/2020	21,095.00	528
469	YAHUZA MANI YANKUZO	MIN.OF EDUCATION	12/14/2021	2200940/10	265,964.21	36,138.00	229,826.21	6,567.01	6/4/2020	19,187.00	32887

470	MUHAMMAD HAMISU YAHAYA	H.O.S/ADMIN	12/14/2021	2200926/24	5,486,720.04	96,846.13	5,389,873.91	121,927.11	10/20/2021	145,634.00	753
471	HAFSATU USMAN	Z.S.ARABIC BOARD	12/14/2021	2200897/16	495,572.77	83,080.00	412,492.77	11,888.74	6/28/2021	22,286.00	20725
472	ABDULLAHI YAHAYA	SHARI'A COURT OF APPEAL	12/15/2021	2200908/18	492,888.01		492,888.01	11,525.27	12/19/2020	23,726.00	13360
473	MUHAMMED NURA SIDI	ZESA	12/15/2021	2200907/14	307,367.52		307,367.52		2/1/2020	20,893.00	27756
474	LADI SANI	Z.S.SCH.FEEDING COM.	12/15/2021	2200883/12	319,022.82	94,615.00	224,407.82	7,653.32	3/3/2020	20,141.00	19777
475	SALISU UMAR MADA	Z.S.T.S.B	12/15/2021	2200941/16	2,706,607.44		2,706,607.44	60,146.83	10/30/2020	73,056.00	7767
476	ABDUSSALAM HASSAN GUSAU	MIN. OF WATER RES.	12/16/2021	2200916/29	5,272,533.49	95,532.41	5,177,001.08	117,579.97	1/2/2021	107,138.00	1200
477	HAMISU IBRAHIM	L/G & STATE PENSION	12/16/2021	2200898/14	362,993.07	36,838.96	326,154.11	8,642.70	7/1/2021	20,141.00	21351
478	IBRAHIM MOHAMMED ANGO	ZESA	12/16/2021	2200879/14	411,854.04	208,753.00	203,101.04	9,739.08	1/10/2021	23,190.00	16311
479	SHA'ABAN MUHAMMAD	H.S.M.B	12/16/2021	2200880/14	797,089.44	85,300.00	711,789.44	17,967.18	4/4/2020	23,041.00	3275
480	SANUSI SAMA'ILA KAURA	H.O.S/ADMIN	12/16/2021	2200891/21	5,569,577.64		5,569,577.64	123,768.40	11/3/2021	150,237.00	7515
481	MUSA ABUBAKAR NATUMBA	A.G.P T/M	12/16/2021	2200901/16	3,153,958.98	163,677.09	2,990,281.89	71,275.90	12/16/2021	122,114.00	6851
482	LABARAN GARBA	MIN. OF HIGHER EDUC.	12/21/2021	2200933/26	5,706,132.84	111,933.56	5,594,199.28	127,450.95	11/3/2021	123,916.00	6213
483	HASSAN SA'IDU TELA	F.E.B	12/21/2021	2200866/7	3,937,950.72		3,937,950.72	87,510.02	11/12/2021	134,507.00	4020
484	BELLO MUHAMMAD MARU	Z.S.T.S.B	12/21/2021	2200876/15	2,405,214.00		2,405,214.00	53,449.20	11/2/2021	80,315.00	6557
485	SANI MUHAMMAD ANKA	MIN. OF FINANCE	12/21/2021	2200935/16	2,795,350.32		2,795,350.32	62,118.90	11/18/2021	75,420.00	50
486	HUSSAINA BELLO	Z.S.SCH.FEEDING COM.	12/21/2021	2200931/14	353,356.58	38,911.74	314,444.84	8,413.25	9/30/2021	21,325.00	23252
487	IBRAHIM ABDULLAHI GUMMI	Z.A.D.P	12/21/2021	2200490/22	2,424,191.04	95,680.54	2,328,510.50	53,870.91	1/1/2021	55,789.00	4731
488	LAWALI ABUBAKAR	Z.S.T.S.B	12/21/2021	2200950/5	660,839.77		660,839.77	15,988.03	5/1/2021	41,044.00	26829
489	SANI AHAMED GUSAU	Z.S.T.S.B	12/21/2021	2200886/8	5,735,292.84	131,974.00	5,603,318.84	127,450.95	10/28/2021	131,974.00	6306
490	BELLO MUHAMMAD NA KULU	Z.S.T.S.B	12/21/2021	2200889/28	5,735,292.84	112,554.00	5,622,738.84	127,450.95	11/2/2021	112,554.00	6139
491	GADO MOHAMMED ANKA	C.O.E.MARU	12/22/2021	2200925/13	5,212,809.27	904,272.00	4,308,537.27	115,840.21	5/20/2021	150,712.00	245
492	Hadi Abubakar Gusau	Z.S.T.S.B	12/22/2021	2200887/26	5,735,292.84	123,686.00	5,611,606.84	127,450.95	11/3/2021	123,686.00	6199

493	Lawali Garba B/Magaji	Min. of Animal Health	12/23/2021	2200920/7	1,719,093.60		1,719,093.60	38,409.70	7/2/2020	27,223.00	1236
494	Ibrahim Umar Gada	T.S.B	12/24/2021	2200888/6	5,486,720.04		5,486,720.04	121,927.06	11/27/2021	118,702.00	6142
495	Nura Ibrahim Ajiya	B.I.R	12/24/2021	2200917/7	537,832.62	75,000.00	462,832.62		6/1/2016	21,276.00	32952
496	Abubakar Muhammad	T.S.B	12/24/2021	2200948/6	952,896.85	90,728.00	862,168.85	22,397.14	6/1/2017	52,923.08	6302
497	Isah Muhammed Gusau	Min. of Health	12/31/2021	2200944/20	11,690,568.00		11,690,568.00	259,790.40	11/12/2021	359,873.68	873
		SUB TOTAL DECEMBER			105,085,077.12	3,104,378.89	101,980,698.23	2,302,431.13		2,971,088.30	
		TOTAL FROM JANUARY TO DECEMBER 2021			904,301,590.25	67,490,561.05	836,811,028.64	21,465,544.74		29,118,073.13	

OFFICE OF THE STATE AUDITOR GENERAL
SAMARU AREA GUSAU, ZAMFARA STATE
PENSION AND GRATUITY DEPARTMENT APPROVED
DEATH BENEFIT GRATUITY REPORT FOR THE YEAR 2021

S/N	NAME	MDA'S	DATE OF APPROVAL	FILE NO.	GROSS GRATUITY	DEDUCTION	NET GRATUITY	5 YEARS PENSION	SALARY	COMP. NO.
1	Late Muhammad Wadatau.	F E B	6/1/021	2200317	288,269.19	54,717.00	233,552.19	418,455.25	19,373.00	22565
2	Late Aminu Yusuf	Min.of Health	6/1/021	2200314	927,759.84		927,759.84	1,241,368.08	822,042.00	842
3	Late Belau Umar	King Fahad	7/1/021	2200322	1,053,489.12		1,053,489.12	1,529,258.40	42,827.00	22616
4	Late Yusuf Salisu k/koshi	Zacarep	7/1/021	2200338	325,775.72	58,758.86	267,016.86	472,900.20	21,607.00	19969

5	Late Rabi Isyaku	School Feeding Board	14/1/021	2200341	306,933.73	96,890.00	210,043.73		19,378.00	36513
6	Late Sani Mohd Yes	Directorate for Chiefs	14/1/021	2200247	1,289,040.00		1,289,040.00	1,807,800.00	65,500.00	24
7	Late Nasidi Abdullahi Tsafe	T S B	14/1/021	2200353	496,234.38		496,234.38	735,161.06	37,354.13	28504
8	Late Shafiu Ishaka	QUR'ANIC	14/1/021	2200339	367,811.30	117,513.00	250,298.30		21,894.00	12797
9	Late Lawali Yusuf Wakili	S T T B	25/1/021	2200379	3,221,794.59	386,372.52	2,835,422.07	4,327,783.80	123,390.00	5860
10	Late Mamman Musa	Water Board	25/1/021	2200309	1,094,069.00	78,891.00	1,015,178.00	1,483,483.35	29,785.00	2511
11	Late Mohammad Dauda Dauran	Z A D P	28/1/021	2200236	1,407,076.44	325,503.00	1,081,573.44	1,918,740.06	40,364.00	4580
	SUB TOTAL JANUARY				10,778,253.31	1,118,645.38	9,659,607.93	13,934,950.20	1,243,514.13	
12	Late Hajiya Rabi Ibrahim	ZESA	1/2/021	2200405	290,394.06	955,406.00	(665,011.94)		19,108.12	16790
13	Late Inno Garba	School Feeding Board	15/2/021	2200372	319,022.82	100,705.00	218,317.82	459,199.05	20,141.00	19835
14	Late Usamatu Haruna	Religious Affairs	17/2/021	2200426	445,962.90		445,962.90	622,273.80	20,087.00	8822
15	Late Aishatu Abdullahi	F E B	16/2/021	2200422	391,450.46		391,450.46	555,436.46	20,848.00	10811
16	Late Muhammad Kabir	House of Assembly	25/2/021	2200440	767,972.23		767,972.23	1,066,628.01	35,395.63	7239
	SUB TOTAL FEBRUARY				2,214,802.47	1,056,11	1,158,691.4	2,703,537.32	115,579.7	

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17	Late Yakubu Muhammad	M O Information	2/3/021	2200453	652,513.47	10,762.60	641,750.87	884,764.00	21,525.00	1021
18	Late Abdulkadir Maharazu	M O Environment	4/3/021	2200460	330,267.50	82,108.00	248,159.50	471,804.70	22,081.00	16762
19	Late Yar Gwamma Arzika	School Feeding Board	11/3/021	2200478	234,815.16	140,759.76	94,055.40	352,222.79	19,568.00	23357
20	Late Mukhtar Lawali Tsafe	Judiciary	11/3/021	2200472	425,370.96	43,281.00	382,089.96	590,792.55	27,912.85	2297
21	Late Isiyaku Kwazo	Protocol	11/3/021	2200477	442,153.11	229,493.00	212,660.11	620,091.05	22,468.00	9940
22	Late Adamu Labbo Kanoma	Z A D P	16/3/021	2200489	2,720,807.65	81,390.00	2,639,417.65	3,633,955.40	76,838.00	4457
23	Late Muhammad Almajir	Religious Affairs	18/3/021	2200496	497,679.76	19,008.00	478,671.76	691,221.09	20,230.00	7454
24	Late Ibrahim Abubakar	Water Board	18/3/021	2200495	329,059.05		329,059.05		20,131.00	32758
25	Late Hauwau Muhammad	F E B	22/3/021	2200498	304,893.13	147,280.00	157,613.13	442,586.08	20,522.00	10809
	SUB TOTAL MARCH				5,937,559.79	754,082.36	5,183,477.43	7,687,437.66	251,275.85	
26	Late Jafar Dan Ige	Nomadic Education	1/4/021	2200524	1,477,664.76	58,217.14	1,419,447.62	1,989,164.07	38,199.00	2871
27	Late Rabi Abdullahi	School Feeding Board	1/4/021	2200523	603,045.31	20,631.00	582,414.31	819,930.03	22,042.00	619
28	Late Bashiru Isah 1	Water Board	1/4/021	2200521	454,991.76	54,087.40	400,904.36	688,487.64	33,751.00	32673
29	Late Maimuna Kabiru	School Feeding Board	1/4/021	2200518	338,357.54		338,357.54	483,367.09	20,141.00	19751
30	Late Ibrahim Rabiu	H S M B	5/4/021	2200510	1,146,186.72	48,763.20	1,097,423.52	1,679,756.40	98,939.00	28030
31	Late Aliyu Hashimu Bungudu	H S M B	24/4/021	2200499	607,020.48	29,392.8	577,627.68	873,741.60	31,909.00	19371

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32	Late Hajara Mamman	School Feeding Board	27/4/021	2200552	272,385.58		272,385.58	399,185.77	19,568.00	29912
33	Late Muhammad Aliyu Gora	Hisbsh	28/4/021	2200563	408,139.61		408,139.61	575,581.05	20,904.00	9880
34	Late Abdullahi A K Bako	Z A D P	28/4/021	2200538	5,184,148.73	450,627.00	4,733,521.73	6,949,764.06	161,745.00	4818
35	Late Muhammad Dosara	Z A D P	28/4/021	2200557	564,037.07	20,564.92	543,472.15	801,317.40	23,041.00	4387
36	Late Abdullahi Arja	F E B	28/4/021	2200556	454,928.32	58,308.00	396,620.32	634,784.54	20,713.00	9270
	SUB TOTAL APRIL				11,510,905.88	740,591.46	10,770,314.42	15,895,079.65	490,952.00	
37	Late Abubakar Sule	Government House	24/5/021	2200594	409,641.12	303,057.30	106,583.82	655,313.20	22,754.00	2780
38	Late Emmanuel Baba	Law Reform comm.	25/5/021	2200593	2,356,706.62	341,484.00	2,015,222.62	3,213,690.85	136,076.00	4921
39	Late Sani Usman	School of Nursing	25/5/021	2200365	376,882.19	61,797.75	315,084.44	547,087.05	20,180.00	42973
40	Late Abubakar Umar	Cultures	25/5/021	2200595	303,098.60	58,554.00	244,544.60		20,370.00	38443
41	Late Muhammad Sani	ZACAS	31/5/021	2200603	272,880.00	20,948.00	251,932.00	409,320.00	22,740.00	35019
	SUB TOTAL MAY				3,719,208.53	785,841.05	2,933,367.48	4,825,411.10	222,120.00	
42	Late Amadu Moriki	Min of Education	9/6/021	2200292	759,395.00		759,395.00	1,012,527.85	20,568.00	479
43	Late Musa Abdullahi	F E B	15/6/021	2200615	234,188.76	518,157.00	(283,968.24)		19,191.00	12557
44	Late Abdullahi Aliyu	Z S F C	17/6/021	2200625	419,670.68	19,989.00	399,681.68	588,562.54		
45	Late Ahmad Muhammad Lawal	Hisbah	21/6/021	2200642	303,735.52	57,121.68	246,613.84	544,489.60	21,607.00	11604

46	Late Ibrahim Rabiu	Z S N M	21/6/021	2200544	7,799,708.55	463,746.00	7,335,962.55	10,477,600.00	184,532.00	1891
47	Late Muhammad Sani Zurmi	Judiciary	24/6/021	2200540	744,221.09	80,176.05	664,045.04	1,001,836.10	30,699.10	13200
	SUB TOTAL JUNE				10,260,919.60	1,139,189.73	9,121,729.87	13,625,016.09	276,597.10	
48	Late Shamsuddeen Aliyu Kiliya	M W A C	15/7/021	2199786	556,920.00	118,835.80	438,084.20		22,181.00	7921
49	Late Yusuf Muhammad Dole	Judiciary	13/7/021	2200665	279,088.92	101,920.00	177,168.92	401,718.90	24,135.00	15838
50	Late Salisu Muhammad Bungudu	Z H M T D B	14/7/021	2200636	436,508.89		436,508.89	612,177.10	22,181.00	9410
51	Late Kasimu Mai Shayi	C O E Maru	14/7/021	2200674	229,114.03	18,853.60	210,260.43	343,671.43		
52	Late Abubakar Musa Rawayya	S T T B	14/7/021	2200631	2,026,089.56	497,580.72	1,528,508.84	2,762,849.04		6048
53	Late Samaila Muhammad Furfuri	S T T B	28/7/021	2200682	1,756,981.44		1,756,981.44	2,542,641.92	488,050.44	
	SUB TOTAL JULY				5,284,702.84	737,190.12	4,547,512.72	6,663,058.39	556,547.44	
54	Late Ahmad Samaila Maru	H S M B	5/8/021	2200700	287,952.32		287,952.32	426,566.04	20,609.00	5880
55	Late Hamisu Aliyu Bungudu	Judiciary	5/8/021	2200701	1,240,953.50	280,632.00	960,321.50	1,772,790.72	108,252.00	3770
56	Late Abdullahi Barau	F E B	5/8/021	2200705	747,218.53	57,301.50	689,917.03	997,997.36	21,325.00	4610
57	Late Yunusa Abubakar Moriki	Z A D P	5/8/021	2200706	654,752.58	47,880.20	606,872.38	895,652.12	24,110.00	9513
58	Late Alh.Ahmad Umar Mafara	D C A	10/8/021	2200697	1,698,494.04		1,698,494.04	2,196,328.50	113,435.00	2343
59	Late Lawali Garba Maru	T I D T	10/8/021	2200696	696,751.67	233,474.67	463,277.00	940,061.78	23,041.00	113
60	Late Mukhtar Tukur	Finance	10/8/021	2200698	4,313,524.62		4,313,524.6	5,833,865.15	96,219.00	30273

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61	Late Dan Sanda Nalami	Z A D P	11/8/021	2200709	892,007.42	62,097.00	829,910.42	1,216,373.75	22,754.00	4367
62	Late Umaru Dan Garba	Education	11/8/021	2200710	234,815.16	19,568.00	215,247.16	352,222.07	19,568.00	30273
63	Late Abu Ango Anka	C M D C	23/8/021	2200720	759,395.88	39,556.00	719,839.88	1,012,527.84	21,095.00	5611
64	Late Yusuf M Hassan	Water Board	25/8/021	2200736	291,500.59		291,500.59		20,131.00	32735
65	Late Abubakar Marshal Maru	Z S A S C	25/8/021	2200730	354,243.62		354,243.62	566,062.32	20,332.00	15980
66	Late Bello Yusuf	O H S	25/8/021	2200729	419,950.14	39,968.00	379,982.14	588,954.45	21,320.00	9982
67	Late Ibrahim Bala	Z F C	8/26/2021	2200741	424,361.41	16,917.00	407,444.41	595,141.00	21,564.00	11721
68	Late Musa Umaru Gidan Zallah	Sport	8/26/2021	2200742	362,993.06		362,993.06	518,561.52	20,904.00	8912
69	Late Bashir Attahiru	T S B	8/30/2021	2200753	548,136.19	277,079.95	271,056.24		30,333.00	20246
70	Late Summayya Suleman	Mass Education	8/31/2021	2200748	411,953.81		411,953.81		29,785.00	28911
	SUB TOTAL AUGUST				14,339,004.54	1,074,474.32	13,264,530.22	17,913,104.62	634,777.00	
71	Late Hayatu Garba Gusau	House of Assembly	9/1/2021	2200771	1,253,893.20	126,933.00	1,126,960.20	1,749,618.45	74,684.04	7213
72	Late Rabe Abba	Z U R P B	9/7/2021	2200791	2,741,122.56		2,741,122.56	3,667,699.02	76,932.00	2394
73	Late Bawa Bajini	E S A	9/13/2021	2200802	397,512.00	139,786.99	257,725.01	567,960.00	22,081.00	18632
74	Late Mammam Nasiru Audu	O H S	9/13/2021	2200807	944,337.96	129,430.80	814,907.16	1,317,680.88	36,757.00	9323
75	Late Manda Bawa	E S A	9/13/2021	2200810	337,835.52	38,546.66	299,288.86	490,508.40	21,209.00	23459
76	Late Yusuf Mande Bello	E S A	9/13/2021	2200811	316,780.32	39,314.5	277,465.78	459,842.40	21,289.00	22150

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77	Late Abdullahi Muhammed Gusau	E S A	9/14/2021	2200820	397,512.00		397,512.00		26,726.00	16275
78	Late Fatima Sule	E S A	9/28/2021	2200828	367,329.06	86,994.37	280,334.69	528,732.00	23,190.00	16275
	SUB TOTAL SEPTEMBER				6,756,322.62	561,006.36	6,195,316.26	8,782,041.15	302,868.04	
79	Late Aliyu Abdullahi Ibrahim	State Audit	10/14/2021	2200846	17,169,694.92		17,169,694.92	34,066,855.00	633,294.00	5259
80	Late Lubabatu Abdullahi Maru	Mass Education	10/13/2021	2200856	480,429.96	54,425.72	426,004.24	697,398.33	30,286.00	20373
	Late Hassi Nore	Education	10/15/2021	2200860	251,127.60	16,897.25	234,230.35		117,897.00	1386
	SUB TOTAL OCTOBER				17,901,252.48	71,322.97	17,829,929.51	34,764,253.33	781,477.00	
81	LATE HARUNA IBRAHIM MORIKI	Z.S.F.E.B.	11/30/2021	2200833/15	702,331.88	76,381.88	625,950.00	1,062,727.80	21,320.00	3735
	SUB TOTAL NOVEMBER				702,331.88	76,381.88	625,950.00	1,062,727.80	21,320.00	
82	LATE MUHTARI RUFA'I	SHARI'A COURT OF APPEAL	12/14/2021	2200850/15	753,570.60		753,570.60		30,887.20	12997
83	LATE AISHA ABBAS ZURMI	F.E.B	12/14/2021	2200871/13	268,872.42		268,872.42		19,568.00	32140
84	LATE MUHAMMAD SANI MARERI	Z.S.SCH.FEEDING COM.	12/14/2021	2200867/11	344,845.95	34,889.94	309,956.01	5,421,362.04	19,568.00	29703
85	LATE AHAMAD A. YABO JANYAU	A.S.Y.B.S.HOSPITAL	12/16/2021	2200911/17	3,935,507.52	1,071,496.88	2,864,010.64	1,188,927.70	293,472.00	49379
86	LATE HADIZA RABI'U MORIKI	F.E.B	12/21/2021	2200945/6	811,267.06	106,831.00	704,436.06		40,548.00	29154
87	LATE MUSA ABDULLAHI	F.E.B	12/21/2021	2200615/5	234,188.76	191,598.00	42,590.76	4,495,100.04	19,367.00	12557
88	Late Hassan Abdullahi Shinkafi	Min. of Water Res.	12/22/2021	2200914/9	3,283,920.57	112,893.44	3,171,027.13	556,890.31	65,491.00	2624

89	Late Aisha Muhammad Anka	MIN. OF Women	12/23/2021	2200923/12	394,885.85		394,885.85		20,522.00	14324
	SUB TOTAL DECEMBER				10,103,440.61	1,594,091.14	8,509,349.47	11,662,280.09	530,743.20	
	TOTAL JANUARY TO DECEMBER				99,508,704.55	9,708,927.77	89,799,776.78	139,518,897.40	4,646,294.51	

OFFICE OF THE STATE AUDITOR GENERAL
SAMARU AREA GUSAU, ZAMFARA STATE
PENSION AND GRATUITY DEPARTMENT APPROVED
CONTRACT GRATUITY REPORT FOR THE YEAR 2021

S/N	NAME	MDA'S	FILE NO.	DATE OF APPROVAL	GROSS GRATUITY	DEDUCTION	NET GRATUITY	DATE FROM	DATE TO
1	Abimbola Oladipo	T S B	20959/2012	1/18/2021	301,998.38		301,998.38	5/6/2010	5/5/2016
2	Fasilat Raheem	T S B	21996791/017	1/21/2021	154,829.69		154,829.38	7/27/2015	7/26/2018
	SUB TOTAL JANUARY				456,828.07		456,827.76		
3	Amina Oyetoke	F E B	2200384	2/2/2021	678,741.34		678,741.34	5/20/2007	5/19/2019
4	Habibu Jimoh	F E B	2200273	2/4/2021	471,514.11		471,514.11	6/1/2008	6/2/2019
5	Mbatu Ebere Theresar	F E B	218964/014	2/4/2021	396,091.95		396,091.95	5/20/2013	6/19/2018
6	Amiwero Esther O	T S B	2200168	2/17/2021	465,693.61		465,693.61	6/17/2009	6/16/2018
7	Na,imat Lara Ahmed	T S B	2200425	2/17/2021	387,484.20		387,484.20	8/27/2009	8/27/2018
8	Muraina Muttatu	T S B	2200424	2/17/2021	381,288.95		381,288.95	5/27/2008	5/26/2017
9	Deborah Aba,ia	F E B	2200367	2/17/2021	680,025.99		680,025.99	20/05.2007	5/19/2019
10	Patience C Isaiah	S T T B	2200439	2/23/2021	290,773.35		290,773.35	11/20/2008	11/20/2014

	SUB TOTAL FEBRUARY				3,751,613.50		3,751,613.50		
11	Attah Obende Emmanuel	F E B	2200449	3/2/2021	673,043.66		673,043.66	1/1/2007	1/2/2019
12	Davis Dan Lami Oche	T S B	20806/012	3/2/2021	215,062.84		215,062.84	5/2/2016	5/1/2019
13	Rabi,u Hadi	T S B	2199143/016	3/2/2021	178,742.68		178,742.68	2/6/2015	2/5/2018
14	Raji Taofeeq	T S B	1239/2006	3/4/2021	717,733.07		717,733.07	3/15/2005	3/14/2015
15	Maryam Abdulmimin	A S Y B S H	2200461	3/4/2021	260,555.81		260,555.81	2/9/2016	2/8/2019
16	Yunusa Ibrahim	A S Y B S H	2200462	3/4/2021	726,318.46		726,318.46	2/10/2016	2/8/2019
17	Abdulfatah Bola Adekunle	S T T B	2200461	3/4/2021	921,955.40		921,955.40	5/5/2004	6/14/2019
18	Adesina Taiwo Aderemi	S T T B	21216/014	3/4/2021	179,630.94		179,630.94	3/29/2016	3/28/2019
19	Zipporah Y Akur	F E B	2200464	3/4/2021	382,804.77		382,804.77	4/12/2010	4/12/2019
20	Amao Adegboyoga	F E B	2199459	3/4/2021	183,068.04		183,068.04	10/27/2015	10/26/2018
21	DR Yusuf Deji Abdullahi	Y B S H	2200468	3/9/2021	492,508.00		492,508.00	9/1/2017	8/31/2019
22	Safia O Abdu-Aziz	S T T B	2200484	3/16/2021	512,144.38		512,144.38	9/22/2012	9/21/2018
23	DR Sunday Adesiyun	A S Y B S H	2200497	3/22/2021	1,637,895.85		1,637,895.85	9/8/2014	11/24/2020
	SUB TOTAL MARCH				7,081,463.90		7,081,463.90		
24	Amajajojan Laurenta	H S M B	2200517	4/1/2021	464,410.73		464,410.73	9/30/2017	8/31/2020
25	Catherin Oliver	T S B	2200527	4/13/2021	180,396.39		180,396.39	5/7/2016	5/6/2019
26	Kamal Aliyu	A S Y B S H	2200530	4/14/2021	228,667.53		228,667.53	6/1/2013	5/31/2016
27	Ngozi Oparao Riaku Rufus	S T E B	20264	4/14/2021	242,802.17		242,802.17	8/30/2017	8/20/2020
28	DR Benedict Chukwuka	Y B S H	2200535	4/15/2021	908,247.00		908,247.00	4/1/2018	3/31/2020
29	Umar Aminu	C H S T Tsafe	2200534	4/15/2021	561,461.83		561,461.83	9/7/2013	9/6/2016
30	Muhammad Auwal N Gar	C H S T Tsafe	2200532	4/20/2021	545,290.39		535,290.39	12/13/2016	12/12/2019

GENERAL RECOMMENDATIONS

According to the observations set out on the report the following recommendations are here by suggested.

1. In correct entries in the cash books which was as a result of in adequate and proper training and re-training of the treasury staff, it is here by recommended that proper training should be organized to the treasury staff of the state for proper understanding of the treasury process.

2. Improper classification of revenue and expenditure: this also comes about as result of lack of proper understanding of the National Chart of Accounts (NCOA). It is hereby recommend that the treasury staff should be giving a rigorous training on this important aspect of IPSAS program, which is a vital segment of the program.
3. Outstanding payment vouchers : the payment vouchers should be traced and be presented for inspection otherwise they will regarded as un-vouched expenditure which will be recovered from the officers controlling the vote for the period under review.
4. Fixed Asset Register: this document is not in existence over a long period of time, it is here by recommended that the register should be brought back for proper records of State Government Assets.
5. Budget Implementation Analysis : going by the analysis of budget implementation by this local Government it is hereby recommended that, the local government should put more effort in ensuring that its budget is implemented properly, especially on the aspect of revenue generation, proper machineries should be put in place to ensure that what is due to the local government is collected and duly remitted into the revenue account of the State government. On the expenditure aspect more efforts should be made in seeing that over expenditure is avoided as per as possible.

8.0 CONCLUSION

This office is bedeviled with series of problems which include among others lack of adequate manpower and training of the existing ones, inadequate cash allocation, lack of functional utility vehicles and failure of some chief executives of MDAs to respond to my queries.

This report will not be complete without mentioning our sincere appreciation to His Excellency the Executive Governor of Zamfara State Dr. Muhammad Bello Matawallen Maradun, Barden kasar Hausa for his kind cooperation in making this report a reality, mention must also be made by the cooperation of our Sister Ministry of Finance for making all funds available to actualize this report finally my thousand of thanks to all members of my staff who worked tirelessly round the clock within the shortest period to help accomplished my statutory duty



Abubakar Danmaliki Fcna, CrFA
State **A**uditor **G**eneral
Zamfara **S**tate

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9.0 ACKNOWLEDGEMENT

I wish to express my profound gratitude's and appreciation to all the staff of my office especially the annual accounts committee members for their untiring efforts and cooperation in the preparation and compilations of this report. I also wish to acknowledge the continuous cooperation accorded to me by most of the Chief Executive/Accounting officers of Ministries/Department, Boards and Parastatals during the year of the report particularly State Ministry of finance, for the cooperation, I received through the Permanent Secretary, Accountant General and the staff in the treasury division of the ministry.

Finally, I wish to reiterate my appeal to the Ministry of Finance for the need to put more effort in record keeping and timely preparation and submission of Annual Financial Statement as required by law. This has become imperative in view of the prevailing circumstances resulting to delay in reconciliation production, and certification of the Financial Statements of the Government.



Abubakar Danmaliki Fcna
State **A**uditor **G**eneral
Zamfara **S**tate