



**AUDITOR'S GENERAL ANNUAL
AUDIT ACTIVITY REPORT ON**

**ZAMFARA STATE
MINISTRIES, DEPARTMENTS
AND AGENCIES**

FOR THE YEAR, 2025



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**



HIS EXCELLENCY
DAUDA LAWAL, Ph.D
EXECUTIVE GOVERNOR, ZAMFARA STATE



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**





Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**



HIS EXCELLENCY
MAL. MANI MUMUNI MASAMA
DEPUTY GOVERNOR, ZAMFARA STATE



**RT. HON. BILYAMINU
ISMA'IL MORIKI**

SPEAKER
ZAMFARA STATE HOUSE OF ASSEMBLY



HON. SHAMSUDEEN HASSAN BASKO, CNA, CFA, CPA, ACCrFA,
Member Representing Talata Mafara North
Deputy Chief Whip,
Chairman House Committee on Public Account



**MAL. ABUBAKAR
NAKWADA**

SECRETARY TO THE STATE GOVERNMENT
ZAMFARA STATE



ABUBAKAR DANAMALI, Fena, CrFA,
FRC, 2021/002/00000024564
STATE AUDITOR GENERAL
ZAMFARA STATE



TABLE OF CONTENTS

Item Page

AUDIT SERVICES DEPARTMENT

Introduction	1
1.0 Government Account Unit.	6
1.1 Government House	6
1.2 Deputy Governor Office	7
1.3 Ministry of Agriculture & Natural Resources	9
1.4 Ministry Of Budget And Planning	14
1.5 Ministry of Environment and Natural Resources	16
1.6 Ministry for Religious Affairs	19
1.7 Ministry of Health	22
1.8 Ministry of Information and Culture	26
1.9 Ministry of Internal Security	29
1.2.1 Office of the Chief of Staff	31
1.2.2 Economic and Finance Matters Office Government House	34
1.2.3 Principal Private Secretary -PPS	36
1.2.4 Non-Governmental Organization/ Protocol	40
1.2.5 Special Duties	44
1.2.6 Shari'a Court of Appeal	46
1.2.7 Cabinet Affairs Department SSG Office	52
1.2.8 Establishment and Human Resource Development	60
1.2.9 Civil Service Commission	66
1.3.1 Ministry of Commerce, Industry And Tourism	72
1.3.2 Ministry of Works & Infrastructure	75
1.3.3 Ministry of Education Science and Technology	79
1.3.4 Ministry of Justice	85
1.3.5 Humanitarian and Relief Matters	89
1.3.6 Public Service Office	92
1.3.7 High Court of Justice	94
 2.0 PARASTATAL UNIT	
2.1 Board of Internal Revenue	102
2.2 College Of Agriculture and Technology Bakura	106
2.3 Commodity Distribution And Marketing Company	107
2.4 Directorate of Political Affairs and Inter-Party Relation	109
2.5 Directorate of Rural Water Supply	112
2.6 Bureau of Public Procurement	115
2.7 Infrastructure and Urban Renewal Agency	117
2.8 Human Capital Development	119



2.9 King Fahad Ibn Abdul-Aziz Woman And Children Hospital	122
2.2.1 Fire Service	124
2.2.2 Hospital Services Management Board	127
2.2.3 Zamfara Information Technology Development Agency (ZITDA)	129
2.2.4 Zamfara State Transport Company (ZSTC)	131
2.2.5 State Scholarship Board	132
2.2.6 Zamfara Electrification Agency (ZEA)	135
2.2.7 VVF Center Hospital	137
2.2.8 Zamfara State Water Corporation	139
2.2.9 Zakkat Collection, Distribution And Endowment Board	143
2.3.1 Zamfara State Environmental Protection Agency	145
2.3.2 Abdu Gusau Polytechnic	147
2.3.3 Zamfara State Primary Health Care Board	154
2.3.4 Zamfara College Of Art And Science (ZACAS)	158
2.3.5 Zamfara State University Talata Mafara	161
2.3.6 Drugs And Medical Consumable Management Agency	165
2.3.7 Council For Arts And Culture	168
2.3.8 Censorship Board	171
<u>2.3.9</u> Forestry Management Agency	175
2.4.1 Bureau Of Statistics	179
2.4.2 College Of Nursing Science Zurmi	180
2.4.3 College Of Nursing Science Gusau	182
2.4.4 Zamfara State Emergency Management Agency (ZEMA)	186
2.4.5 Mental Home Anka	189
2.4.6 General Hospital Bungudu	192
2.4.7 Directorate Of Quarter System And Recruitment	194
2.4.8 Education Quality Assurance	196
2.4.9 General Hospital Kagara	199
2.5.1 General Hospital Maradun	202
2.5.2 General Hospital Bakura	205
2.5.3 General Hospital Anka	208
2.5.4 General Hospital Birnin Magaji	210
2.5.5 General Hospital Kasuwar Daji	213
2.5.6 General Hospital Kaura Namoda	215
2.5.7 General Hospital Moriki	219
2.5.8 General Hospital Shinkafi	221
2.5.9 General Hospital Mada	225
2.6.1 General Hospital Magami	227
2.6.2 General Hospital Maru	230
2.6.3 General Hospital Gummi	232
2.6.4 Gusau Modern Abattoir	234
2.6.5 Zamfara State Hajj Commission	237
2.6.6 Zamfara State Hisbah Commission	247



2.6.7 Investment And Property Development Company	250
2.6.8 Media And Communication Unit	251
2.6.9 Agency For Nomadic Education	253
2.7.1 Second Livestock	255
2.7.2 Office Of The Surveyor General	256
2.7.3 Amusement Park	258
2.7.4 College Of Education Maru	259
2.7.5 College Of Health Science And Technology Tsafe	263
2.7.6 Mass Education Board	266
2.7.7 Sustainable Development Goal's	268
2.7.8 V.I.O Office	269
2.7.3 ZAMCHEMA	271
2.8.1 Zamfara Electrification Agency (ZEA)	272
2.8.2 Rural Water Supply And Sanitation Agency (Ruwatsan)	274
2.8.3 Permanent Board Of Survey	277
2.8.4 Directorate Of Sport Council	282
2.8.5 Farmers Agricultural Supply Company	284
2.8.6 Internation Fund For Agricultural Development(IFAD)	285
2.8.7 Senior Secondary School Management Board	287
2.8.8 Ahmed Sani Yarima Bakura Specialist Hospital	290
2.8.9 Teachers Service Board	309
2.9.1 Stone Edge Hotel Abuja	312
3.0 Capital Projects Unit	319- 336
4.0 Pension and Gratuity Department	337- 509
5.0 Conclusion	510
6.0 Acknowledgement	511



ANNUAL AUDIT ACTIVITY REPORT OF ZAMFARA STATE MINISTRIES, DEPARTMENT AND AGENCIES OF FOR THE YEAR 2025.

INTRODUCTION

In accordance with the provision of section 28 sub sec 1,2 and 3 of Zamfara State Audit law 2021, which provide for the preparation of Annual Audit activity report and its presentation to the State Assembly. What I am presenting here before the honorable house are those observations on the financial records of MDA's, their revenue and expenditure performance and level of compliance with the statutory provision on their operations for the year 2025.

While 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 realizing documents by MDA's when staff from this office were posted to conduct our routine local inspection of the records.

Zamfara

It was further observed most of the MDA's in the state are not given full account of cash releases to them by the state ministry of finance for special imprest, the money paid are not being posted in their cash books and some MDA's made expenditure without payment vouchers.

Further examination of state MDAs revealed that their annual financial statements, which are preparations, are the responsibility of 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 for the year 2026 to change this ugly trend.

My Audit queries are not responded to in good time, some MDAs even did not acknowledge the receipt of my queries, not even to talk about replying to them. Details of all this are going to be seen in this report.

In the State Ministry of finance, the custodian of government finances, it was observed that deductions made from contractors were not remitted to them in good time to the relevant state agencies. It was observed that most of the special Imprest granted were not appropriately and fully retired.

Finally, I wish to state here that, MDAs whose reports were not presented here are going to be presented in my supplementary report.



AUDIT SERVICES DEPARTMENT

1.0 GOVERNMENT ACCOUNT UNIT.

1.1 GOVERNMENT HOUSE

Revenue Performance:

During the year 2025 the house has no record on revenue generation as it is not among the revenue agencies of the state for the year.

Expenditure Performance:

As per 2025 approved revised budget, the projected expenditure of the House for both recurrent and Capital was the sum of N 9,220,038,634.69 While on the actual a total sum N 7,350,842,142.67. and the figure represent 80% of the total projected expenditure. Table below gives full details.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% OF EXPENDITURE PERFORMANCE
Personnel cost	142,404,355.40	142,404,355.40		100%
Overhead cost	3,749,200,000.00	2,861,806,171.67	887,393,828.33	76%
Capital Expenditure	5,330,000,000.00	4,346,631,615.60	983,368,384.40	81%
Total	9,221,604,355.40	7,350,842,142.67	1,870,762,212.73	80%

AUDIT INSPECTION REPORTIN RESPECT OF GOVERNMENT HOUSE FOR THE YEAR 2025

Accounts and other records maintained by the House for the year under review have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control system is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective and efficiency of the operation and compliance with the applicable laws and regulation. The system is observed to be fairly maintained. The system needs to be improved for efficient and effective performance of the house.

CASH BOOK

During the inspection of the financial records maintained by the office for the period under review. Cash book records was also inspected and it was observed that the cash book record was maintained by the office properly and correctly all revenue accrued and expenditure incurred by the office were duly recorded in the cash book. Also monthly bank reconciliation statement are prepared and tallied with both cash book and bank statement for the period stated.



EXAMINATION OF THE PAYMENT VOUCHERS

During the period under review, an examination of the payment vouchers revealed that, payment vouchers were prepared with all necessary vouching documents attached and properly and serially posted in the cash book. All payment vouchers for the expenditures made for the year under review were made available for my examination, non was outstanding.

STORE RECORD

During the period under review, it was observed that the organization is without store officer since after the retirement of their store officer. Therefore, no store records were made available for my examination for the year under review.

RESPONSE TO AUDIT QUARY:

The audit query was sent to the ministry on 2nd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and replied on 15th April 2026 responding to all observation raised and a query closure certificate was issued to the house on 20th April 2026.

1.2 DEPUTY GOVERNOR OFFICE

Revenue Performance:

During the year 2025 the office has no record on revenue generation as it is not among the revenue generating agencies of the state for the year.

Expenditure Performance:

As per 2025 approved revised budget, the projected recurrent expenditure of this office was the sum of N 1,070,000,000.00. While on the actual a total sum N 803,641,895.15 and the figure represent 75% of the total projected expenditure. Table below gives full details.

DISCREPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% OF EXPENDITURE PERFORMANCE
Personnel cost	41,400,000.00	36,888,295.15	4,511,704.85	89%
Overhead cost	1,028,600,000.00	766,753,600.00	261,846,400.00	74%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	1,070,000,000	803,641,895.15	266,358,104.85	75%

AUDIT INSPECTION REPORT IN RESPECT OF DEPUTY GOVERNOR OFFICE GUSAU, FOR THE YEAR 2025

The books of account and other related records maintained by the Office has been examined. Observation arising is here by forwarded for your comment and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.



INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management to carry on the business of the enterprise in an orderly and efficient manner. The system is observed to be fairly maintained. But it should be strengthened for better and reliable result of college's operations.

CASH BOOK

During the examination of cash book it was observed that all receipts and payments for the year under review were dully posted into the cash book. Only that, the cash book was not reconciled with the bank statement on monthly basis as provided by the state Financial Instruction 2015 as revised.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was not maintained by the office.

PAYMENT VOUCHERS OTHER CHARGES

During the examination of the payment vouchers it was observed that, all the payment vouchers raised and paid presented for examination are properly documented with necessary vouching documents such as receipt, expenditure approval form, Job-order, cash transfer form, SRV and SIV respectively.

STORES

During the examination of store records it was observed that all the items purchase during the year under review has been posted properly in to the store ledgers SRV and SIV are also raised and attached with the payment vouchers.

STAFF AND SALARIES

During the examination of staff salaries it was observed that, the Deputy Governor Office has the total number of (41) forty one staff in the payroll for the year with their monthly gross salary standing at N3,309,213.78 (Three million three hundred and nine thousand two hundred and thirteen naira , seventy eight kobo). It was also observed no any outstanding file and retirement for the year.

SALARY REGISTER

During the examination of salary register, it was observed all the monthly salary received during the period has been posted fairly in to the register and vote book, no any mis-classification was also observed from the salary register and vote book as contained in the nominal roll.



RESPONSE TO AUDIT QUARY:

The audit query was sent to the ministry on 2nd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. But up to the expiration of time given, the query was neither acknowledged nor replied.

1.3 MINISTRY OF AGRICULTURE & NATURAL RESOURCES:

Revenue Performance:

The revenue projection of this ministry as per year 2025 approved revised budget was a total sum of ₦15,132,200,000.00. While on the actual only the sum of ₦10,718,848,779.47 was generated, which represents 70.8% of the estimated revenue.

Details are as per table below: -

DESCRIPTION	BUDGET 2025 ₦	ACTUAL 2025 ₦	DIFFERENCE ₦	% Revenue Performance ₦
Internally Generated Revenue	15,132,200,000.00	10,718,848,779.47	4,413,351,220.53	70.8%

Expenditure Performance:

During the year under review, the approved revised estimated recurrent and capital expenditure of the Ministry was ₦20,279,347,244.60 which comprises of N 4,703,259,527.82 and ₦16,515,000,000 for recurrent and capital expenditure respectively. While on the actual the total expenditure stood at ₦4,405,043,823.28 which represents 21.7%. Low performance on overhead cost expenditure and very low performance on Capital expenditure.

Table below gives full detail.:

EXPENDITURE PERFORMANCE	BUDGET 2025 ₦	ACTUAL 2025 ₦	DIFFERENCE ₦	% Expenditure Performance
Personnel cost Expenditure	1,559,147,244.68	1,559,147,244.68		100%
Overhead cost Expenditure	2,205,200,000.00	1,410,375,322.00	794,824,678.00	64%
Capital Expenditure	16,515,000,000.00	1,435,521,256.60	15,079,478,743.40	8.7%
Total	20,279,347,244.60	4,405,043,823.28	15,874,303,421.14	21.7%

AUDIT INSPECTION REPORT IN RESPECT OF MINISTRY OF AGRICULTURE FOR THE YEAR 2025

The account and allied records maintained by the Ministry for the year under review were examined. Observations arising from the inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is a process—effected by an entity's management, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: the reliability of financial reporting, the effectiveness and efficiency of



operations, and compliance with applicable laws and regulations. The internal control system is observed to be poor. As most of the transaction of the ministry were carried out without full adherence to due process. The system should be strengthened for proper protection of government little financial resources.

CASH BOOK

During the examination of cash book via payment vouchers it was observed that, it is fairly maintained, only that the mandatory monthly bank reconciliation between the cash book and bank statement was not regularly carried out by the treasury department of the ministry. An attitude that could lead to suffering of financial loses from the government.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue performance of N 10,731,155,186.58 (Ten billion, seven hundred and thirty-one million, one hundred and fifty-five thousand, one hundred and eighty-six naira, fifty-eight kobo) for the year 2025. Which represent 70.8% of the projected revenue of ₦15,199,100,000.00(Fifteen billion, One hundred and ninety-nine million, one hundred thousand naira).

Further examination of their accounting records revealed that, the revenue was nowhere to be found in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule against the responsible officers and furnish this office accordingly.

STORE RECORD

During the examination of store records it was observed that proper store records were maintained in accordance with provision of store regulations.

VOTE BOOK

During the examination, it was observed that, the vote is maintained properly. All expenditure codes were posted as per approved budget of the year.



PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENT

During the examination of payment vouchers for the year under review, a staggering sum of N4,343,250.00 (Four million, three hundred and forty-three thousand, two hundred and fifty naira) were purportedly raised and paid to various individual and organization without proper documentation. The Director of Finance and Accounts was contacted for his explanation on the abnormalities observed, but he could not offer a satisfactory one. Improper documentation of payment vouchers contradict the provision of state financial instruction No.0706 and provision of store regulation No 0306 & 0605 respectively.

Please comment, or if you agree the payment vouchers should be properly documented and made them available for my inspection, otherwise the sum of N4,343,250.00 (Four million, three hundred and forty-three thousand, two hundred and fifty naira) should recovered from the Director of Finance and accounts who held sway for the year under review and furnish this office with recovery details.

Appendix “A” attached to this report gives full details.

APPENDIX “A”

LIST PAYMENT VOUCHERS NOT PROPERLY DOCUMENTED FOR THE YEAR 2025

S/N	PV	PAYEE	DETAILS	AMOUNT	OBSERVATION
1.	015/1/25	Yakubu Aliyu Driver	DTA	N90,000.00	Not Acknowledged
2.	012/1/25	Hussaini Haliru	Financial asset	N30,000.00	
3.	008/2/25	Area Youth Advacacy	Welfare package	N200,000.00	
4.	016/2/25	Yakubu Aliyu	Vehicle fuel	N126,000.00	Store record
5.	006/3/25	Adecy stationeries	Purchase of stationeries	N80,000.00	
6.	018/3/25	Alh. Garba Isah Globalar	Supply for agrochemical	N320,000.00	No S.R. V
7.	019/3/25		Repairs of office furniture	N111,250.00	No Receipt and SRV
8.	010/3/25	Mal Isayaku Usman	Printing of letter head	N115,000.00	No Receipt and SRV
9.	014/3/25	Perm sec	Travelling allows 6 days	N270,000.00	Not Acknowledged
10	050/4/25	Hon. Commissioner	Fueling allows	N240,000.00	Not Acknowledged
11	051/4/25	Yakubu Aliyu Dreiver	Travelling allow	N60,000.00	Not Acknowledged
12	068/5/25	Mal. Garba	Assistance	N65,000.00	No approval
13	070/5/25	Yakubu Aliyu Driver	Travelling allows 7 days	N100,000.00	Not Acknowledged
14	075/5/25	Director admin	Purchase of animal food	N220,000.00	No Receipt and SRV
15	078/5/25	Director fishier	Payment of bow	N54,000.00	Not Acknowledged
16	096/6/25	Bala Buhari	Assistance	N20,000.00	Not Acknowledged
17	097/6/25	Director finance	Purchase of working material	N37,000.00	No Receipt and SRV
18		Nasiru Bello P/A	13 No photogate of Hon. Comm.	273,000.00	See the picture
19		Staff officer	Lubricate	30,000.00	Which car and see the empty galam
20		Dir Agric. Services	Clearing and fumigation	500,000.00	See the supply
21		DD Finance	Supply office stationeries	80,000.00	No Receipt and SRV
22		Staff Officer	Purchase of open files (500)	100,000.00	No Receipt and SRV



23		Amulu Aliyu Driver	Fuel cost, Gusau to Abuja pls	120,000.00	For which assignment & see the original approval
24		Hon Comm.	Duty tour allowances 4 days to Ilorin	240,000.00	Not Acknowledged
25		Perm. Sec M.O.A	Duty tour allowances Gusau to Ilorin	180,000.00	Not Acknowledged
26		Ibrahim Magazu Hassan	Hotel expenses	N90,000.00	No Receipt
27		Dir. Fisher farming	Motor vehicle fueling	N5,000.00	No Receipt
28		Dir. Admin	Labour	N20,000.00	No Sub-receipt
29		Dir. Admin	Loubrical H/C General	N17,000.00	No Receipt
30		Yakubu Aliyu Driver	M/vehicle cost	N90,000.00	No Receipt
31		Nawia zamfara state chapter	Assistant	N100,000.00	Not Acknowledged
		Alh. Garba Furniture	Maintenance of office furniture	N175,000.00	See the work?
		Sani Abdullahi P.A perm. Sec.	Repairs of A/c	N15,000.00	No sub-receipt?
		Odilito Hon/comm	kind & uniform	N170,000.00	Sub-receipt or acknowledgement?
		Grand total: -		N4,343,250.00	

OUTSTANDING PAYMENT VOUCHERS

During the year under review payment vouchers amounted to N 233,271,300.00 (Three hundred and thirty-three million, two hundred and seventy-one thousand, three hundred naira) were observed to e outstanding. All efforts made to have the payment vouchers examined proved abortive. The officer controlling the vote was contacted for his comment but he could not offer a satisfactory explanation. This contradict provision of state financial instruction 2015 as amended.

Please comment, or if you agree the payment vouchers should be found and made available for my examination other wise they will be considered as un vouched expenditures which will be recovered from the officer controlling the vote and details of the recovery forwarded to this office.

Appendix “B” attached to this report gives full details.

APPENDIX “B”

LIST OF OUTSATNDING PAYMENT VOUCHERS FOR THE YEAR 2025

1.	Nil		DTA	N12,000,000.00	For which purpose/acknowledgement?
2.			On loading/uploading	N20,000,000.00	Evidence of print and acknowledgement?
3.		SPC	ZACADED	N102,830,000.00	Bill of quantity/evidence of pmt & conduct it
4.		Hon. Commissioner	Motor v/c (track) 7 no	N98,441,300.00	Bill of quantity/evidence of pmt, tax, vat see the work?
			Gross Total:-	N233,271,300.00	

RESPONSE TO AUDIT QUARY:

The audit query was sent to the ministry on 2nd April 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was



acknowledged and replied on 5th May 2026 responding to all observations raised. A query closure certificate was issued to the Ministry on 19th May 2026.

1.4 MINISTRY OF BUDGET AND PLANING:

Revenue Performance:

The revenue projection of this ministry as per year 2025 approved revised budget was a total sum of N 83,615,384,000.00. While on the actual, only the sum of N 11,013,637,689.60 was recorded which represent 13.2% of the total projection. Table below gives full detail.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	DIFFERENCE	% Revenue PERFORMANCE
Internally Generated Revenue	83,615,384,000.00	11,013,637,689.60	72,601,746,310.40	13.2%

Expenditure Performance:

During the year under review, the projected expenditure of the Ministry as per approved revised budget was ₦35,015,516,671.04 While on the actual total expenditure stood at ₦315,509,044.18. Which represent only 0.90% of the total annual expenditure projection. Details can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	DIFFERENCE	% Revenue PERFORMANCE
Personnel cost	179,400,00.00	82,234,044.18	97,165,955.82	45.8%
Overhead cost	458,250,000.00	149,595,000.00	308,655,000.00	32.6%
Capital Expenditure	34,377,866,671.04	83,680,000.00	35,694,186,671.04	0.24%
Total	35,015,516,671.04	315,509,044.18	34,700,007,626.86	0.90%

AUDIT INSPECTION REPORT IN RESPECT OF MINISTRY OF BUDGET AND ECONOMIC PLANNING FOR THE YEAR 2025

The books of accounts and other related records maintained by the Ministry of Budget and Economic Planning for the period under reviewed have been examined. observation arising from the audit inspection are hereby forwarded for your comment. The receipt of this report should be acknowledged within one (1) week and fully replied within three weeks. Use the same paragraph numbering as in this report when replying please.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the enterprise in an orderly and efficient manner. The ministry's internal control system is observed to be fairly maintained.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA



is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue performance of N 11,013,637,689.60 (Eleven billion, thirteen million, six hundred and thirty-seven thousand, six hundred and eighty-nine naira, sixty kobo) for the year 2025. Which represent only 13.2% of the annual projected revenue of ~~N~~83,615,384,000.00(Eighty-three billion, six hundred and fifteen million, three hundred and eighty-four thousand naira).

Further examination of their accounting records revealed that, the revenue was nowhere to be found in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue. The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule against the responsible officers and furnish this office accordingly.

PAYMENT VOUCHERS

Examination of the payment vouchers, the following observations were raised on the individual payment vouchers thus:-

1. **PAYMENT VOUCHER NO MBEP/002/2025** which amounted to N471,000.00 was raised and paid to Deputy Director Administration for purported purchase of uniforms and working materials for the cleanness in the Ministry of Budget and Economic Planning. Examination of this payment voucher revealed that, no receipt of purchase and SRV were attached to the payment voucher. The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation. Non attachment of the documents contradict the provision of state financial instruction.

Please comment, or if you agree the sum of N471,000.00 should be recovered from the officer controlling the vote for this failure to observed due diligence in discharging in official functions and furnish this table with recovery details.

2. **P.V No MBEP/009/2025** which amounted to N217,000.00 was raised and paid to commissioner's driver for repairs of vehicle Toyota HILUX. Observations arising from this PV reveals no any evidence was made available to prove the purported repairs. The officer controlling the vote was contacted for his explanation but he could not offer a satisfactory explanation.

Please comment or if you agree recover the sum of Two hundred and seventeen thousand naira only N217,000.00 from the officer controlling the vote for his failure to



observed due diligence in discharging his official responsibility and furnish this office with recovery details.

3. P.V No MBEP/051/2025

The sum of N400,000.00 was raised and paid to Abdurashid Bashir and Kamal Khalid Hassan as duty tour allowance.

During the examination it was observed that there is no any evidence for the payment of hotel bills also an invitation for the program was not attached to the payment voucher. This contradicts the provision of State Financial instruction 2015 as amended.

The officer controlling the vote Surajo Hassan was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment or if you agree recover the sum of N400,000.00 (Four hundred thousand naira) only from the officer controlling the vote and furnish this office with recovery details.

RESPONSE TO AUDIT QUARY:

The audit query was sent to the ministry on 2nd April, 2026 and it was given one week to acknowledged the receipt of it and reply within three weeks. The query was acknowledged and replied on 5th May, 2026 responding to all observation raised. A query closure certificate was issued to the Ministry on 19th May, 2026.

1.5 MINISTRY OF ENVIRONMENT AND NATURAL RESOURCES:

Revenue Performance: During the year 2025 the projected revenue of the ministry as per revised budget was the sum N 8,000,000,000.00 While on the actual on the sum ₦3,804,440,556.72 was generated, which represent only 47.6% of the total projected revenue.

DESCREPTION	APROVED BUDGET 2025	REVISED	ACTUAL 2025	DIFFERENCE	% Revenue PERFORMANCE
Internally Generated Revenue	8,000,000,000.00		3,804,440,556.72	3,675,635,931.00	20%

Expenditure Performance

During the year under review, the estimated recurrent and Capital expenditure of the Ministry was ₦7,535,115,489.46. While on the actual the expenditure stood at ₦1,394,356,309.88 which represent 18.5% of the total estimated expenditure. From the analysis as shown in the table below, there was an over expenditure of N 13,208,236.00 in the ministry's Overhead cost expenditure:

DESCREPTION	BUDGET 2025	ACTUAL 2025	DIFFERENCE	% Expenditure PERFORMANCE
Personnel cost	218,715,486.46	106,882,046.14	111,833,443.32	48.8%
Overhead cost	116,400,000.00	129,608,236.00	(13,208,236.00)	111.3%
Capital Expenditure	7,000,200,000.00	1,157,866,027.74	6,042,133,972.26	2%
Total	7,535,115,489.46	1,394,356,309.88	6,140,759,179.58	18.5%



AUDIT INSPECTION REPORT IN RESPECT OF MINISTRY OF ENVIRONMENT AND NATURAL RESOURCE FOR THE YEAR 2025

The account and allied records maintained by the Ministry for the year under review were examined. Observations arising from the examination hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is a process—effected by an entity's management, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The internal control system is observed to be poor. As most of transaction of the ministry were carried out without full adherence to due process. The system should be strengthened for proper protection of government little financial resources.

CASH BOOK

During examination of the cash book for year under review, it was observed that, the sum of N8,000,000.00 (Eight million naira) only was credit to the account of the ministry by the Accountant General's office. While on the expenditure side only the sum of N6,426,104.00 was expended via payment vouchers, which were presented for inspection. Expenditure to the tune of N1,573,896.00 stand as outstanding. Payment vouchers for this expenditure were not made available for my inspection.

This contradicted provision of state financial instruction 2015. The officer controlling the vote was contacted for his comment. In his explanation he says the payment vouchers are with state ministry of finance for checking and time was given to him, but he could not respond.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue performance of N 3,804,440,556.72 (Three billion, eight hundred and four million, four hundred and forty thousand, five hundred and fifty-six naira, seventy-two kobo) for the year 2025. The actual revenue performance for the year represent 47.6% of the final projected revenue for the financial year 2025.

Further examination of the ministry's accounting records revealed that, the revenue was nowhere to be found in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.



The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule against the responsible officers and furnish this office accordingly.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the ministry on 2nd April, 2026 and it was given one week to acknowledged the receipt of it and reply within three weeks. The query was acknowledged on the same day. An auditor was sent for confirmation on their response to the Audit query, but it was observed that, the query was not answered, therefore all observations raised in the query still stand un answered.

1.6 MINISTRY FOR RELIGIOUS AFFAIRS:

Revenue Performance:

During the year 2025 the Ministry for Religious Affairs, has no record of revenue, as the ministry is not a revenue generating agency.

Expenditure Performance:

During the year under review, the total projected expenditure of the Ministry was ₦3,825,916,728.21. While on the actual it stood at ₦1,549,181,967.78 which represent 40%. The overhead expenditure cost recorded an over expenditure of the sum N 273,795,505.99. Table below gives full details:

DISCREPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% OF EXPENDITURE PERFORMANCE
Personnel cost	1,070,949,222.22	283,242,628.00	789,229,958.02	26.4%
Overhead cost	852,045,505.99	852,045,505.99	0	100%
Capital Expenditure	1,902,922,000.00	413,893,833.79	1,489,028,166.21	21.8%
Total	3,825,916,728.21	1,549,181,967.78	2,002,939,254.44	40%

AUDIT INSPECTION REPORT IN RESPECT OF MINISTRY FOR RELIGIOUS AFFAIRS FOR THE YEAR 2025

The account and other related records maintained by the ministry for the period mention above has been examined. Observations arising from the examinations are here by forwarded for your comments and necessary actions.

Receipt of this report should be acknowledged within one week and fully replied within three weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and other wise established by the management in order to ensure and safeguard the financial records and provide reliance on the



records. The system was observed to be fairly maintained this can be seen as some transaction of the Ministry were observed to be carried out with relative observance of due process principles.

The system should be strengthened for the achievement of required result and set goal of the ministry.

THE CASH BOOK

During examination of the ministry's financial records, the cash book of the ministry was brought before me, all payment vouchers were posted in, no outstanding payment voucher was found. Balances of the cash book were also checked and found to be fairly correct.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue performance of N 0.00 (Zero) for the year 2025. Which represent 0.0% of the annual final projected revenue of ~~N~~1,000,000,000.00(One billion naira).

PERSONNEL COST

The sum of N419,520,000.00 was allocated and approved to the ministry as it's personnel cost for the year 2025 from ministry of budget and economic planning as salary and other allowances. Further examinations of the ministry's financial records reveals that, the sum of N25,286,767.00 was paid as salary and other allowances from the month of January to September i.e $N25,286,767.00 \times 9 = N227,580,903.00$ leaving a balance of N191,939,097.00.

EXAMINATION OF PAYMENT VOUCHERS

During the examinations of payment vouchers, it was observed that, payment vouchers to the tune of N6,136,000.00 (Six million, one hundred and thirty-six thousand naira). were raised and paid without proper documentations.

This is contrary to the provision of state financial instruction number 0704 which states that {all payment vouchers must contain full particulars of the payment involved}.

The officer controlling the vote was contacted for explanation but he could not offer a satisfactory explanation.

Please, comment or if you agree recover the sum of N6,136,000.00 (Six million, one hundred and thirty-six thousand naira) from the officer controlling for his failure to observe due diligence in carrying out his primary responsibility and furnish this office with recovery details.

Appendix "A" attached to the report gives more details.



OVERHEAD COST

During the examination of the financial records of the ministry for the period quoted above, it was observed that the sum of N283,150,000.00 was allocated and approved to the ministry as over head from the Ministry of Budget and Economic Planning for the year 2025. While the ministry is receiving N2,000,000.00 as cash allocation from Accountant General's office, N1,000,000.00 for weekly Friday preaching N250,000.00 for prayer timing. N250,000.00 for moon citing committee respectively. This amounted to N3,500,000.00 monthlyx9=N31,500.00 leaving a balance of N251,650,000.00

COMPLIANCE AUDIT

During examination of the ministry's financial records for the period mention above, it was observed that records preferred and maintained are fairly in accordance with IPSAS provision and other financial regulations and laws. But there is need to strengthen the system for proper protection of government finances and assets.

APPENDIX "A" PAYMENT VOUCHERS WITH AUDIT ISSUES 2025.

PV NUMBER	Name of payee	Purpose of expenditure	Audit issue	Month	Amount
2948	Alh. Isah	Purchase of two cows	No SRV/SIV Evidence of distribution also needed	August	N1,180,000.00
123	Hon. Commissioner	DTA	No invitation letter/Hotel bills	September	N420,000.00
007756	Alh. Muawuya	Purchase of relief materials	No receipt, No evidence of distribution	September	N1,572,000.00
152	Dir. Religious Affairs	Purchase of relief materials	No evidence of distribution	October	N1,392,000.00
007755	Alh Muawuya	Purchase of relief materials	No evidence of distribution	December	N1,572,000.00
Total					N6,136,000.00

RESPONSE TO AUDIT QUERY:

The audit query was sent to the ministry on 2nd April, 2026 and it was given one week to acknowledged the receipt of it and reply within three weeks. No acknowledgement no reply.



1.7 MINISTRY OF HEALTH:

Revenue Performance:

During the year 2025 the estimated revenue generation of the Ministry for the year was ₦2,822,700,000.00. While on the actual the total generation stood at ₦8,067,201,634.24 which represent 285.8% of the estimated revenue. The performance is highly commendable. Details are as per table below: -

DESCRIPTION	REVISED BUDGET 2025 ₦	ACTUAL 2025 ₦	SURPLUS/DEFICIT ₦	% REVENUE PERFORMANCE
Internally Generated Revenue	2,822,700,000.00	8,067,201,634.24	5,244,501,634.24	285.8%

Expenditure Performance:

During the year under review, the total estimated approved expenditure for the Ministry was ₦30,849,755,590.10 while the total actual expenditure stood at ₦5,469,597,811.00 which represent 17.7%. Under the personnel cost there was an over expenditure of the sum of N 553,899.13. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel cost Expenditure	227,755,590.17	227,755,590.17	0	100 %
Overhead cost Expenditure	897,000,000.00	691,803,872.83	205,196,127.17	77%
Capital Expenditure	29,725,000,000.00	4,550,038,348.00	25,174,961,652.00	15.3%
Total	30,849,755,590.10	5,469,597,811.00	25,379,603,880.04	17.7%

AUDIT INSPECTION REPORT IN RESPECT OF THE MINISTRY OF HEALTH FOR THE YEAR 2025

The books of account and other related financial record maintained by the ministry for the year under review have been examined. Observations arising from the Audit inspection are here by forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three (3) weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and other wise established by the management to ensure reliability of accounting records and provide safeguard on the assets of the organization is observed to be fairly maintained.

This can be seen as transaction of the ministry were observed to be carried out with fair observance of due process.

The system should be strengthened for the achievement of required result.

CASH BOOK OF THE MINISTRY

During the Audit inspection of the ministry's cash book maintained, it was observed that it was fairly maintained.

All payment vouchers were posted into the cash book and properly kept accordingly.



REVENUE GENERATION

During the year under review, it was observed that, only the sum of N 347,000.00 was recorded in the ministry's books of Account as internal generated revenue for the year. Further examination revealed that, the revenue generated has been remitted into state consolidated revenue account.

Please comment, or if you agree the revenue records should be updated and made available for my inspection, otherwise the officer controlling the vote should be appropriately surcharged and disciplined in accordance with provision of financial instruction and furnish this office with details of action taken.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue performance of N 8,067,201,634.24 (Eight billion, sixty-seven million, two hundred and one thousand, six hundred and thirty-four naira, twenty-four kobo) for the year 2025. Which represent 285.8% of the annual final projected revenue of ~~N~~ 2,822,700,000.00 (Two billion, eight hundred and twenty-two million, seven hundred thousand naira).

Further examination of the ministry's accounting records revealed that, the revenue was nowhere to be found in the books of accounts. It has not been recorded in their cash book nor in their abstract of revenue. The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

EXAMINATION OF PAYMENT VOUCHERS

During the Audit inspection of the ministry's payment vouchers raised and paid, it was observed that payment vouchers to the tune of N 2,478,200.00 (Two million, four hundred and seventy-eight thousand, two hundred naira) only were not accompanied with the proper supporting documents. This is contradiction to the provision of the financial instruction (F.I) no 0704.

The officer controlling the vote was contacted for his comment on the improper documentation, but he could not offer a satisfactory explanation. Please comment, or if you agree the sum of N 2,478,200.00 (Two million, four hundred and seventy-eight thousand, two hundred naira) only should be recovered from the officer controlling the vote who held sway for the year under review and furnish this office with details of the



recovery. Details of this payment vouchers could be found in Appendix “A” attached to this report.

SALARY OF THE MINISTRY

During the Audit inspection of the ministry salary it is observed that the ministry it not have record of January 2025 monthly salary. When I contacted the deputy director of the ministry (Malam Lawali Musa Anka) he explained that since every month the ministry of finance have posted them the print out or payroll slip in to there whatsapp phone them they print in to proper. but now the ministry of finance not posted it up my inspection report.

APPENDIX ‘A’

List of payment vouchers that are not properly documented for the year 2025.

S/N	P.V No	PAYEE	NATURE OF PAYMENT	AMOUNT	OBSERVATION
1.	001/ Jan 25	Dir Admin Kabiru Abdullahi	Purchase of stationeries, letter head, printing office files	N397,000.00	Non- attached of SRV, no expenditure form attached to P. V
2.	005 /Jan 25	Dir Admin Kabiru Abdullahi	Refreshment to visitors whose paid a homage visit to Hon. Commissioner	N43,000.00	Purchased cash receipt no name attached no SRV & SIV, No sub receive for the attendance
3.	015 /Jan 25	Perm/Sec Malam Bashar Sirajo Gusau	Conducting meeting with head of parastatal and partner for good three consontive weeks	N200,000.00	To produce invitation letter, attance sheet of the meeting
4.	003 /Jan 25	Dir Admin Kabiru Abdullahi	Fueling office official vehicle attached to Hon. Commissioner	NN200,000.00	To produce tyre cash receipt, no invitation letter, sub-receive for official assignment
5.	008 /Jan 25	Hon. Commissioner Hajiya Nafisa Maradun	Visa processing to travelling to America to the H/E approval	N4,55,000.00	To produce visa cash receipt, invitation letter
6.	004 /Jan 25	Dir Admin Kabiru Abdullahi	Payment for servicing and purchased of new tyres for office official vehicles attached for Hon. Commissioner	N88,000.00	No name attached to cash receipt of tyre to know whom purchased, No SSRV attached?
	035- Feb -25	Ag d.a Kabiru Abdullahi	Purchased of photocopier/repairs attached to HK & perm sec officer	N108,000.00	To produce S.I.V and need to see old items repairs
	025- Feb -25	Yandoto restorant Lawali Musa	Refreshment during flagging up distribution programme of consumable items	N200,000.00	Non attachment of S.R.V & S.I.V, sub-receipt of attendance sheet
	034- Feb -25	Muh'd Abdullahi	Purchased of drinks to HK /perm sec office	N65,000.00	To produce S.R.V & S.I.V, no attachment of expenditure form
	037- Feb -25	Chief executive officer Mamman Garba	Refreshment during management meeting	N45,000.00	Non attachment of sub-receipt of attendance sheet of meeting no S.R.V & S.I.V
	048- Feb -25	Hassan and others	Payment of DTA for 3 days for official assignment to Maru & Kaura Namoda L.G.A	N48,000.00	To produce invitation letter, sub-receipt & DTA form of each others
	028- Feb -25	D planning & others Aminu Dadi	Payment for one day DTA to Maradun general hospital to inspect/ take inventory equipment supply	N43,200.00	Non attachment of DTA forms & no expenditure form
	046- Feb -25	Muhammad & 3 others	Payment of officers welfare for the month of February 2025	N100,000.00	Non attachment of requesting letter, no expenditure form, some not signing on the sub-receive? no expenditure form.
	112- Aug- 25	Perm.Sec Mal.Bashir Surajo Gusau	Production of working material	N50,000.00	To produce requesting be S.R.V & SIV
	14- Aug- 25	Perm.Sec Mal.Bashir Surajo Gusau	Urchase fueling of Hon.Comm. Office vehicle	85,000.00	Bought receipt no name to now for whom bought no S.I.V



	119-Aug- 25	Perm.Sec Mal.Bashir Surajo Gusau	D.T.A for night to Hon. Comm. Driver	N21,000.00	No attachment of sub-receipt & requesting letter
	117-Aug- 25	Perm.Sec Mal.Bashir Surajo Gusau	Purchase of office stationaries	N50,000.00	Purchase cash receipt no name to now for whom bought o S.I.V attached.
	120-Aug- 25	Perm.Sec Mal.Bashir Surajo Gusau	Recruitment of new medical student Nurse officer	90,000.00	Non attachment of S.R.V and S.I.V for the purchase of working materials.
	124-Aug- 25	DDFA Lawali Musa Anka	Purchase of clearance forms and over expenses	50,000.00	To produce sub-receipt and S,R,V & S.I.V
	158- Nov- 25	Ahmad Usman	Fueling of 2 Official Vehicles attached to Hon. Commissioner	400,000.00	No Invoice and SRV
	160- Nov- 25	Mal Sulaiman Musa	Payment for DTA	80,000.00	No hotel bills and receipt
	172-Nov- 25	Mal Sulaiman Musa	Payment for DTA	60,000.00	No hotel bills and receipt
	180 - Dec- 25	D.A Anas Shu'aibu	Purchased of office stationeries	N20,000.00	No sub-receipt
	186 - Dec- 25	Suleiman Musa	Fueling office official vehicle attached to perm/sec.	N86,000.00	To produce cash receipt
	187 - Dec- 25	AYM Shafa limited Suleiman Musa	Fueling office official vehicles attached to Hon. Commissioner	N71,200.00	Cash receipt attached no name at all
	190 - Dec- 25	Dispatch officer	Settlement for 10 days allowance	N20,000.00	No name to know an dispatch officer?
	191 - Dec- 25	Director Admin & nine (9) others Nura Shuaibu & (9) others	Settlement of allowances for official assignment to Magami/Dan Sadau G/hospital	N228,580	Non attachment of DTA form for each person
	194 - Dec- 25	Suleiman Musa	Fueling of Hon. Commissioner official vehicles	N68,000.00	To produce sub-receipt
	181 - Dec- 25	Bilyaminu Sani	Medical assistance	N25,000.00	To produce medical cash receipt attached to P.V?
			Total	2,472,200.00	

RESPONSE TO AUDIT QUERY:

The audit query was sent to the ministry on 2nd April, 2026 and it was given one week to acknowledged the receipt of it and reply within three weeks. All the Audit issues raised in the report were responded via their reply letter dated 20th April, 2026. The audit queries raised were resolved and a query closure certificate was issued to the ministry.

1.8 MINISTRY OF INFORMATION AND CULTURE:

Revenue Performance:

During the year 2025 the estimated generated revenue of the ministry was ₦50,100,000.00 as per approved revised budget. While on the actual no any generation was made during the year. The performance for the year was 0%.

DESCRIPTION	REVISED BUDGET 2025 ₦	ACTUAL 2025 ₦	DIFFERENCE ₦	% of Revenue PERFORMANCE
Internally Generated Revenue	50,100,000.00	0.00	(50,100,000.00)	0 %

Expenditure Performance:

During the year under review, the expenditure projection of the ministry of both recurrent and capital was the sum ₦4,081,550,000.00. While on the actual, the total expenditure stood at ₦516,343,353.00 which represent 12.6% of the projected expenditure. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025 ₦	ACTUAL 2025 ₦	DIFFERENCE	% Expenditure PERFORMANCE
Personnel Cost	124,200,000.00	76,758,846.04	47,441,153.96	61.8%
Overhead Cost	650,350,000.00	439,584,506.96	210,765,493.04	67.5%
Capital Expenditure	3,307,000,000.00	0.00	3,307,000,000.00	0%
Total	4,081,550,000.00	516,343,353.00	3,565,066,647.00	12.6%

**AUDIT INSPECTION REPORT IN RESPECT OF
MINISTRY OF INFORMATION AND CULTURE
FOR THE FOR THE YEAR 2025**

The books of account and other related records maintained by the ministry has been examined. Observation arising from the inspection are here by forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

During the year under review, it was observed that, the internal control system maintained by Ministry is fair. The system needs to be strengthened for better output.

CASH BOOK

During the examination of cash book of the ministry for the year under reviews. It was observed that the sum of N24,000,000.00 (Twenty four million naira) was released to the Ministry by the Accountant General office as monthly Allocation. The funds were dully posted as receipt and fully expanded. Only that, the cash book was not reconciled as provided by state financial instruction 2015.

Non reconciliation of cash book transaction with the bank statement violet the provision of financial instruction. Please comment, or if you agree ensure proper reconciliation before my next inspection report.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue performance of N 0.00 (Zero) for the year 2025. Which represent 0.0% of the annual final projected revenue of ₦50,100,000.00(Fifty million, one hundred naira).

PAYMENT VOUCHERS

During the examination of the payment voucher it was observed that, payment vouchers raised and paid during the year were properly documented with all necessary vouching documents.



DGET APPROVAL

During the examination of the budget approve and expenses it was observed that the sum of two million naira was spent for the January 2025 (N2,000,000.00). Appendix 'A' attach.

2.The sum of two million naira was spent for the month of February 2025 (N2,000,000.00). Appendix 'B' attach.

3.The sum of two million naira was spent for the month of March 2025 (N2,000,000.00). Appendix 'C'.

APPENDIX 'A'

S/N	ECONOMIC CODE	BUDGET APPROVAL	EXPENSES
1.	22020105	N100,000,000.00	N180,000.00
2.	22020801	N2,000,000.00	N500,000.00
3.	22021003	N200,000,000.00	N200,000.00
4.	22021007	N10,000,000.00	N1,120,000.00
5.	22020901	N50,000.00	N16.00
			N2,000,016.00

APPENDIX 'B'

S/N	ECONOMIC CODE	BUDGET APPROVAL	EXPENSES
1.	22021003	N200,000,000.00	N800,000.00
2.	22020801	N2,000,000.00	N100,000.00
3.	22020105	N100,000,000.00	N300,000.00
4.	22020801	N2,000,000.00	N800,000.00
5.	22020901	N50,000.00	N100.00
			N2,000,100.00

APPENDIX 'A'

S/N	ECONOMIC CODE	BUDGET APPROVAL	EXPENSES
1.	22020801	N2,000,000.00	N600,000.00
2.	22021003	N200,000,000.00	N800,000.00
3.	22021002	N20,000,000.00	N600,000.00
4.	22020901	N50,000.00	N204.00
			N2,000,204.00

RESPONSE TO AUDIT QUERY:

The audit query was sent to the ministry on 6th April, 2026 and it was given one week to acknowledged the receipt of it and reply within three weeks. The report was neither acknowledged nor replied.



1.9 MINISTRY OF INTERNAL SECURITY:

Revenue Performance:

During the year 2025 the estimated generated revenue of the ministry was ₦10,000,000.00 as per approved revised budget. While on the actual no any generation was made during the year. The performance for the year was 0%.

DESCRIPTION	REVISED BUDGET 2025 ₦	ACTUAL 2025 ₦	DIFFERENCE ₦	% of Revenue PERFORMANCE
Internally Generated Revenue	10,000,000.00	0.00	(10,000,000.00)	0 %

Expenditure Performance:

During the year under review, the expenditure projection of the ministry of both recurrent and capital was the sum ₦4,081,550,000.00. While on the actual, the total expenditure stood at ₦516,343,353.00 which represent 12.6% of the projected expenditure. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025 ₦	ACTUAL 2025 ₦	DIFFERENCE	% Expenditure PERFORMANCE
Personnel Cost	124,200,000.00	76,758,846.04	47,441,153.96	61.8%
Overhead Cost	650,350,000.00	439,584,506.96	210,765,493.04	67.5%
Capital Expenditure	3,307,000,000.00	0.00	3,307,000,000.00	0%
Total	4,081,550,000.00	516,343,353.00	3,565,066,647.00	12.6%

AUDIT INSPECTION REPORT INRESPECT OF MINISTRY FOR SECURITY AND HOME AFFAIRS FOR THE YEAR 2025

The accounts and other relate records maintained by the ministry for the year have been examined. Observation arising from the inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and other wise established by the management in order to ensure and safeguard the financial records and provide reliance on the records. The system was observed to be fairly maintained this can be seen as some transaction of the Ministry were observed to be carried out with relative observance of due process principles.

The system should be strengthened for the achievement of required result and set goal of the board.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was



prepared by state ministry of budget and planning this ministry has a revenue performance of N 0.00 (Zero) for the year 2025. Which represent 0.0% of the annual final projected revenue of ~~N~~10,000,000,000.00(Ten billion naira).

EXAMINATION OF ACCOUNTING RECOURDS

During the examination it was observed that, the ministry's accounting records which include vote book, cash book and store record are fairly maintained, posting of payment vouchers into the cash and vote books are sequentially made monthly.

For the year under review no record of outstanding payment vouchers was made by the ministry.

It was observed that, the ministry monthly overhead cost is N2,000,000.00 while the commissioner is receiving N1,500,000.00 as security vote there expenditure are verify and certified to be correct.

It was observed that, the ministry Expenditure vote account book has the below balances as at 31st December 2025 thus:

S/N	DESCRIPTION	APPROVED BUDGET	BALANCE AS AT 31/12/2025
1.	Salary	24,040,000.00	14,644,028.60
2.	Security Services	16,000,000,000.00	14,835,029,406.30
3.	Stationaries	5,000,000.00	3,553,000.00
4.	Local trevally allowance	10,000,000.00	2,011,670.00
5.	Plant Gen/Fuel cost	500,000.00	115,000.00
6.	Motor Vehicle fuel cost	5,000,000.00	1,425,000.00
7.	Services & Lubricant	500,000.00	100,000.00
8.	Boundary bilateral	10,000,000.00	3,435,000.00
9.	Maintenance of Reg. & Air	500,000.00	30,000.00
10.	Maintenance of Furniture	5,000,000.00	4,000,000.00
11.	Refreshment & Meal	1,000,000.00	370,000.00
12.	Local training	10,000,000.00	8,702,000.00
13.	Welfare package	3,000,000.00	1,000,000.00
14.	Bank charges	100,000.00	97,494.97

STORE RECORD:-It was observed that the store records are maintained and store ledger account balances are dated with the balances.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the ministry on 2nd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. But up to the expiration of time given, The query was acknowledged on 9th July, 2026 but was not answered up the time of compiling this report. nor replied.



1.2.1 OFFICE OF THE CHIEF OF STAFF

Revenue Performance: Chief of staff office is not among revenue generating Agencies of the state, therefore no record of revenue was made for the year 2025

Expenditure Performance:

During the year under review, the expenditure projection of this office was the sum ₦1,163,050,000.00 While on the actual the total expenditure stood at ₦1,162,009,413.95 which represent 99.9% of the total projected expenditure.

Table below gives full details:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	0%
Overhead Cost	1,163,050,000.00	1,162,009,413.95	1,040,586.05	99.9%
Capital Expenditure	Nil	Nil	Nil	0%
Total	1,163,050,000.00	1,162,009,413.95	1,040,586.05	99.9%

AUDIT INSPECTION REPORT IN RESPECT OF OFFICE OF THE CHIEF OF STAFF FOR THE YEAR 2025

The books of accounts and other related record maintained by the office of the chief of Staff for the Period of 1st January, 2025 to 31st December, 2025 have been examined, observations arising from the inspection are hereby forwarded for your comments and necessary action.

INTERNAL CONTROL SYSTEM

This is an internal process and a formidable tool that guarantees proper performance of both management and other personnel and also designed to provide assurance as to the reliability and accuracy of the financial information.

The system is observed to be fairly maintained by the office; it should be strengthened for better output.

CASH BOOK

During the inspection of the financial records maintained by the office for the period under review, Cash book record was also inspected and it was observed that, the cash book record was maintained by the office properly and correctly, all revenues accrued and expenditure incurred by the office were duly recorded in the cash book. Also, monthly Bank reconciliation statements are prepared and tally with entry in cash books and bank statements.

BANK STATEMENTS FROM 1ST JANUARY, 2025 TO 31ST DECEMBER, 2025

During the examination of bank Statement for the period under review.

It was observed that, a total sum of ₦675,720,598.00 (Six hundred and Seventy five million, seven hundred and twenty thousand, five hundred and ninety eight naira) was



paid to this office from Accountant General's office. The monies were dully receipted as Cash allocation. While total expenditure for the period under review, stood at ₦676,514,653.90 (Six hundred and seventy six million, five hundred and fourteen thousand, six hundred and fifty three naira, ninety kobo) for the offices of Chief of Staff and Deputy Chief of staff as recurrent expenditure for the period under review. Appendix A & B. attached to this report gives full details.

VOTE BOOK RECURRENT EXPENDITURE

During the examination of vote book for the period under review, it was observed that, the total approved recurrent costs of this office as per 2025 approved revised budget was the sum of ₦1,163,050,000.00 (One billion, one hundred and sixty three million, fifty thousand naira). While the total sum of ₦676,514,653.90 (Six hundred and seventy six million, five hundred and fourteen thousand, six hundred and fifty three naira, ninety kobo) was expended as office expenditure for the period of January to December, 2025 also as office budgetary performance for the year 2025.

PAYMENT VOUCHERS

It was observed the office has make an expenditure for the period under review, such expenditure was made through the preparation of payment vouchers which serve as evidence of those payments made, in the process of examination of those payments' vouchers, it was observed that, all payment vouchers have full attachment of relevant documents and certified.

Appendix A

Transferred from A.G Accounts Ministry of Finance To Chief of Staff through Two Bank: United Bank for Africa (UBA) with Account 1023644714 & Taj Bank with Account 0006811861 from January, 2025 to December, 2025

S/NO.	MONTH	AMOUNT RECEIVED	BANK
1	January	30,625,000.00	UBA
2	February	0.00	UBA
3	March	42,500,000.00	UBA
4	April	123,895,598.00	Taj Bank
5	May	69,000,000.00	Taj Bank
6	June	66,500,000.00	Taj Bank
7	July	67,000,000.00	Taj Bank
8	August	67,000,000.00	Taj Bank
9	September	10,000,000.00	Taj Bank
10	October	65,200,000.00	Taj Bank
11	November	67,000,000.00	Taj Bank



12	December	67,000,000.00	Taj Bank
	TOTAL	675,720,598.00	

Appendix B
Cash Allocation For Recurrent Expenditure of the Chief of
Staff Government House from January, 2025 to December, 2025

S/NO.	MONTH	AMOUNT EXPENDED
1	January	30,600,149.75
2	February	40.00
3	March	42,503,147.50
4	April	123,900,534.00
5	May	69,000,161.25
6	June	65,500,000.00
7	July	67,000,053.75
8	August	67,000,053.45
9	September	10,010,053.75
10	October	67,000,216.95
11	November	67,000,243.50
12	December	67,000,000.00
	TOTAL	676,514,653.90

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 6th July 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged on 9th July 2025. The query was duly answered and therefore closure certificate was issued.

**1.2.2 ECONOMIC AND FINANCE MATTERS OFFICE
GOVERNMENT HOUSE**

Revenue Performance:

The Economic and Finance matters office is not among revenue generating Agencies of the state, therefore no record of revenue was made for the year 2025

Expenditure Performance:

During the year under review, the expenditure projection of this office was the sum ₦15,000,000.00 While on the actual the total expenditure



stood at ₦0.00 which represent 0% of the total projected expenditure.
Table below gives full details:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	0%
Overhead Cost	15,000,000.00	0	(15,000,000.00)	0%
Capital Expenditure	Nil	Nil	Nil	0%
Total	15,000,000.00	0	(15,000,000.00)	0%

AUDIT INSPECTION REPORT FOR THE YEAR 2025 IN RESPECT OF– FINANCE & ECONOMICS MATTERS GOVERNMENT HOUSE

The books of accounts and other related record maintained by the Non-Governmental Organization/Protocol for the Period of 1st January, 2025 to 31st December, 2025 have been examined, observations arising from the inspection are hereby forwarded for your necessary action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks.

INTERNAL CONTROL SYSTEM

This is an internal process and a formidable tool that guarantees proper performance of both management and other personnel and also designed to provide assurance as to the reliability and accuracy of the financial information.

The system as observed to be fairly maintained by the office. The system should be strengthened for better output and achievement of the set goals.

NON-PERFORMANCE ON THE EXPENDITURE PROVISION

During the year under review, it was observed that, this office did not receive a single kobo from the Accountant General office, despite the fact that the office has a budgetary provision of the sum of ₦15,000,000.00 (Fifteen million, naira).

CASH BOOK

During the inspection of the financial records maintained by the office for the period under review, the cash book records were also examined. It was observed that, the cash book was not properly maintained. As no any income and expenditure incurred by the office for the period.

BANK STATEMENTS FROM JANUARY, 2025 TO DECEMBER, 2025

During the examination of the bank statements for the period under review, it was observed that, no cash release was made from the Accountant General office to this office.



VOTE BOOK – RECURRENT EXPENDITURE

During the examination of the vote book for the period under review, it was observed that, the total approved recurrent expenditure for the office as per the 2025 revised budget was ₦15,000,000.00 (Fifteen million, naira) but no any budget performance for the period of January to December, 2025

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 6th July 2026, and it was given one week to acknowledge receipt of it and reply within three weeks. But up to the expiration of the time given, the query was neither acknowledged nor replied.

The query was acknowledged on 13th June 2026, and a closure certificate was issued on 20th July, 2026 after confirmation.

1.2.3 PRINCIPAL PRIVATE SECRETARY -PPS

Revenue Performance

The office is not one of the revenue generating Agencies of the state government, therefore no record of revenue was made for the year 2024

Expenditure Performance:

As per 2025 approved revised budget, the projected expenditure of the House for both recurrent and capital was the total sum of ₦492,000,000.00. While on the actual the Office expenditure stood at ₦492,000,000.00 which represents 100% of the total projection. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	0%
Overhead Cost	492,000,000.00	492,000,000.00	0	100%
Capital Expenditure	Nil	Nil	Nil	0%
Total	492,000,000.00	492,000,000.00	0	100%

AUDIT INSPECTION REPORT IN RESPECT OF OFFICE OF THE PRINCIPAL PRIVATE SECRETARY-PPS FOR THE YEAR 2025

The books of accounts and other related record maintained by the Office of the Principal Private Secretary for the Period of 1st January, 2025 to 31st December, 2025 have been examined, observations arising from the inspection are hereby forwarded for your comments and necessary action.

INTERNAL CONTROL SYSTEM

This is an internal process and a formidable tool that guarantees proper performance of both management and other personnel and designed to provide assurance as to the reliability and accuracy of the financial information.



The system maintained by the office is observed to be weak, it indicates a violation of 2025 state appropriation bill and provision of financial instruction 2015 as revised. It is imperative that, Corrective actions should be taken promptly to address the identified deficiencies and enhance financial Accountability and Transparency.

EXCESS EXPENDITURE FOR THE YEAR

During the year under review it was observed that, the State Accountant General transferred a total sum of ₦452,000,000.00 (Four hundred and fifty two million, naira) to the office of the Principal Private Secretary-PPS which is over and above their budgetary provision for the year 2025 by ₦309,400,000.00 (Three hundred and nine million, four hundred thousand naira).

The over expenditure violet the provision of state appropriation law 2025 and that of financial instruction.

The officer controlling the vote was contacted for his comments, but he could not offer a satisfactory explanation. Please comment, or if you agree appropriate action should be taken against the officer controlling vote in accordance with the provision of public service rules and furnish this office accordingly.

CASH BOOK

During the inspection of the financial records maintained by the office for the period under review, Cash book record was also inspected and it was observed that, the cash book record was maintained by the office properly and correctly, all revenues accrued and expenditure incurred by the office were duly recorded in the cash book. Also monthly Bank reconciliation statements are prepared and tally with both cash book and bank statement balanced for the year 2025, but 2025 appropriation bill were not compliance.

BANK STATEMENTS FROM 1ST JANUARY, 2025 TO 31ST DECEMBER, 2025

During the examination of bank Statement for the period under review.

It was observed that, a total sum of ₦452,000,000.00 (Four hundred and fifty two million, naira) was paid to this office from Accountant General's office. The monies were dully receipted as Cash allocation . While total expenditure for the period under review, was the sum of ₦452,977,146.12 (Four hundred and fifty two million, nine hundred and seventy seven thousand, one hundred and forty six naira, twelve kobo).

Out of the total expenditure for the period under review, the sum of ₦232,977,146.12 (Two hundred and thirty two million, nine hundred and seventy seven thousand, one hundred and forty six naira, twelve kobo) was expended for the office of the Principal Private Secretary as recurrent expenditure and ₦220,000,000.00 (Two hundred and twenty million naira) was transferred to the U.B.A. account office of the Executive Governor for the month of January, 2025 to December, 2025 which the details were not made available for my inspection.



Please comment, or if you agree the expenditure details of the sum of ₦220,000,000.00 (Two hundred and twenty million naira) should be made available for my inspection, otherwise the sum ₦220,000,000.00 (Two hundred and twenty million naira) should be recovered from the officer controlling the vote who held sway for the year under review and furnish this office with recovery details.

Appendix A & B. attached to this report provides full details.

VOTE BOOK RECURRENT EXPENDITURE

During the examination of vote book for the period under review it was observed that, the total approved 2025 revised budget of this office was the sum of ₦142,600,000.00 (One hundred and forty two million, six hundred thousand naira) while, the sum of ₦452,000,000.00 (Four hundred and fifty two million, naira) was transferred from Accountant General office FAAC Account and expended as recurrent expenditure for the office of the Principal Private Secretary for the year 2025. Therefor the total sum of ₦309,400,000.00 (Three hundred and nine million, four hundred thousand naira) as difference balance of over expenditure for the year 2025 which indicated 2025 appropriation bill was violated and not compliance by the both office of the Accountant General and the office of the Principal Private Secretary.

PAYMENT VOUCHERS

It was also observed the office has made an expenditure for the period under review, such expenditure was made through the preparation of payment vouchers which serve as evidence of those payments made, in the process of examination of those payments vouchers, it was observed that, all payment vouchers have full attachment of relevant documents.

Appendix A

Transferred from A.G Accounts Ministry of Finance To office of the Principal Private Secretary - PPS through Zenith bank with Account 1014560890 from January, 2025 to December, 2025

S/NO.	MONTH	AMOUNT RECEIVED
1	January	40,000,000.00
2	February	0.00
3	March	40,000,000.00
4	April	40,000,000.00
5	May	40,000,000.00
6	June	40,000,000.00
7	July	40,000,000.00
8	August	40,000,000.00



9	September	40,000,000.00
10	October	44,000,000.00
11	November	44,000,000.00
12	December	44,000,000.00
		452,000,000.00

Appendix B

Cash Allocation For Recurrent Expenditure of the Principal Private Secretary office - PPS from January, 2025 to December, 2025

S/NO.	MONTH	AMOUNT EXPENDED
1	January	40,000,213.25
2	February	40,000,153.75
3	March	40,000,219.50
4	April	40,000,400.75
5	May	39,975,000.00
6	June	40,000,278.37
7	July	30,000,000.00
8	August	10,000,000.00
9	September	40,000,107.50
10	October	45,000,215.00
11	November	44,000,268.75
12	December	44,000,289.25
	Total	452,977,146.12

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 6th July 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was not acknowledged nor replied up to the time of compiling this report.

1.2.4 NON-GOVERNMENTAL ORGANISATION/ PROTOCOL

Revenue Performance

The office is not one of the revenue generating Agencies of the state government, therefore no record of revenue was made for the year 2025



Expenditure Performance:

As per 2025 approved revised budget, the projected expenditure of the agency for recurrent was the sum of ₦877,800,000.00. While on the actual the office expenditure stood at ₦1,163,885,038.80 which represent 133% of the total projection. The actual expenditure from Overhead was 303,819,120.00 over and above and the projection for the year. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	55,200,000.00	37,465,918.80	17,734,081.20	68%
Overhead Cost	822,600,000.00	1,126,419,120.00	-303,819,120	137%
Capital Expenditure	0.00	0.00	0.00	0%
Total	877,800,000.00	1,163,885,038.80	-286,085,038.80	133%

AUDIT INSPECTION REPORT INRESPECT OF NON-GOVERNMENTAL ORGANIZATION/PROTOCOL FOR THE YEAR 2025

The books of accounts and other related record maintained by the Non-Governmental Organization/Protocol for the Period of 1st January 2025 to 31st December 2025 have been examined, observations arising from the inspection are hereby forwarded for your necessary action. Receipt of this report should be acknowledged within one week and fully replied to within three weeks.

INTERNAL CONTROL SYSTEM

This is an internal process and a formidable tool that guarantees proper performance of both management and other personnel and designed to provide assurance as to the reliability and accuracy of the financial information. The system as observed to be fairly maintained by the office. The system should be strengthened for better output and achievement of the set goals.

CASH BOOK

During the inspection of the financial records maintained by the office for the period under review, Cash book record was also inspected and it was observed that, the cash book record was maintained by the office properly and correctly, all revenues accrued and expenditure incurred by the office were duly recorded in the cash book. Also, monthly Bank reconciliation statements are prepared and tally with cash book and bank statement.

BANK STATEMENTS FROM 1ST JANUARY, 2025 TO 31ST DECEMBER, 2025

During the examination of bank Statement for the period under review.

It was observed that, a total sum of ₦632,474,000.00 (Six hundred and thirty two million, four hundred and seventy four thousand naira only) was paid to this office by the Accountant General's office which comprised ₦120,000,000.00 (One hundred and



twenty million) as Cash Allocation and ₦463,874,000.00 (Four hundred and sixty three million, eight hundred and seventy four thousand) as 2025 Ramadan welfare Package Provisions and ₦20,500,000.00 (Twenty million, five hundred thousand naira only) as special Imprest. A discount received of the sum of ₦28,100,000.00 (Twenty Eight Million, one hundred thousand naira only) from Ramadan Provision was credited into the account of the office by ABB Provisions store.

The sum ₦28,100,000.00 (Twenty Eight Million, One hundred Thousand naira only) discount received from the Ramadan ABB Provision was transferred back to A.G FAAC account as per expenditure records.

While total expenditure for the period under review, was the sum of ₦621,975,369.09 (Six hundred and twenty one million, nine hundred and seventy five thousand, three hundred and sixty nine naira, nine kobo).

Appendix A & B. attached to this report gives full details.

VOTE BOOK RECURRENT EXPENDITURE

During the examination of vote book for the period under review it was observed that, the total approved recurrent cost as per 2025 revised budget of this office was the sum of ₦822,600,000.00 (Eight hundred and twenty two million, six hundred thousand naira) while, the sum of ₦621,975,369.09 (Six hundred and twenty one million, nine hundred and seventy five thousand, three hundred and sixty nine naira, nine kobo) was expended as recurrent expenditure for the office of Non -Governmental Organization/Protocol for the month of January to December, 2025. Leaving the sum of ₦200,624,630.91 (Two hundred million, six hundred and twenty four thousand, six hundred and thirty naira, ninety one kobo) as remaining balance for the period.

PERSONNEL COST EXPENDITURE

During the examination of Staff Salary for the period under review it was observed that, the total budgetary provision for Personnel cost was the sum of ₦55,200,000.00 (Fifty five million, two hundred thousand naira). While on the actual the sum of ₦37,143,847.80 (Thirty seven million, one hundred and forty three thousand, eight hundred and forty seven naira, eighty kobo) was paid to their staff as monthly Gross salary. Out of budgetary provision of office personnel cost for Non -Governmental Organization/Protocol for the 2025 the sum of ₦18,056,152.20 (Eighteen million, fifty six thousand, one hundred and fifty two naira, twenty kobo) stand as remaining balance of personnel cost expenditure for the year 2025. Details can be seen as per Appendix "C" attached to the report.

PAYMENT VOUCHERS

It was also observed the office has made an expenditure for the period under review, such expenditure was made through the preparation of payment vouchers which serve as evidence of those payments made, in the process of examination of those payments vouchers, it was observed that, all payment vouchers have full attachment of relevant documents and certified.



Appendix A

Transferred from A.G FAAC Accounts Ministry of Finance To Non-Governmental Organization/Protocol through Zenith Bank with Account 1014711726 from January To December 2025

S/NO.	Month	Amount Credited
1	January	10,000,000.00
2	February	10,000,000.00
3	March	501,974,000.00
4.	April	10,000,000.00
5.	May	10,000,000.00
6.	June	10,000,000.00
7.	July	10,000,000.00
8.	August	10,000,000.00
9.	September	30,500,000.00
10.	October	10,000,000.00
11.	November	10,000,000.00
12.	December	10,000,000.00
	TOTAL	632,474,000.00

Appendix B

Cash Allocation For Recurrent Expenditure of the Non-Governmental Organization/Protocol from January, 2025 to December, 2025

S/NO.	MONTH	AMOUNT EXPENDED
1	January	3,885,045.00
2	February	3,000,150.00
3	March	504,955,441.57
4	April	17,633,272.65
5	May	16,582,084.00
6	June	1,000,048.00
7	July	15,003,138.87
8	August	550,064.00
9	September	33,661,385.25
10	October	7,609,482.50
11	November	8,390,149.75
12	December	9,705,107.50
	TOTAL	621,975,369.09



APPENDIX C

Summary of Monthly Salary For Personnel cost Expenditure of the Non-Governmental Organization/Protocol from January, 2025 to December, 2025

MONTH	NO. OF STAFF	GROSS SALARY	DEDUCTION	NET SALARY
January,2025	37	1,685,272.00	174,443.08	1,510,828.92
February,2025	42	1,934,753.00	197,754.42	1,736,998.74
March,2025	42	3,416,145.48	321,638.94	3,094,506.54
April,2025	42	3,416,145.48	363,786.91	3,052,358.57
May,2025	41	3,336,441.48	356,162.22	2,980,279.26
June,2025	41	3,336,441.48	356,162.22	2,980,279.26
July,2025	41	3,336,441.48	356,162.22	2,980,279.26
August,2025	41	3,336,441.48	356,162.22	2,980,279.26
September,2025	41	3,336,441.48	356,162.22	2,980,279.26
October,2025	41	3,336,441.48	346,768.21	2,989,673.27
November,2025	41	3,336,441.48	346,768.21	2,989,673.27
December,2025	41	3,336,441.48	346,768.21	2,989,673.27
TOTAL		37,143,847.80	3,878,739.08	33,265,108.88

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 6th July 2026, and it was given one week to acknowledge and reply within three weeks. The query was replied on 13th July 2026 responding positively to all the audit issues raised and closure certified was issued

1.2.5 SPECIAL DUTIES

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance:

The projected recurrent and capital expenditure of this office as per 2025 revised budget was the sum of ₦90,350,000.00 While on the actual the cumulative expenditure of the court stood at ₦3,760,389.50 which represent 4%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMAN CE
Personnel Cost	6,900,000.00	3,760,389.50	3,139,610.50	54%
Overhead Cost	83,450,000.00	0.00	0.00	
Capital Expenditure	0.00	0.00	0.00	0%
Total	90,350,000.00	3,760,389.50	3,139,610.50	4%



AUDIT INSPECTION REPORT INRESPECT OF SPECIAL DUTIES GOVERNMENT HOUSE FOR THE YEAR 2025

The books of accounts and other related records maintained by the Special Duties for the period from 1st January, 2025 to 31st December, 2025 have been examined. It was observed that the office did not maintain the following records:

1. Audit Query Register
2. Fixed Asset Register

INTERNAL CONTROL SYSTEM

This is an internal process and a formidable tool that guarantees proper performance of both management and other personnel and also designed to provide assurance as to the reliability and accuracy of the financial information.

The system as observed to be strength maintained by the office as per last quarter, 2025 and in compliance with extend law and international standards

CASH BOOK

During the inspection of the financial records maintained by the office for the period under review, Cash book record was also inspected and it was observed that, the cash book record was maintained by the office properly and correctly, all revenues accrued and expenditure incurred by the office were duly recorded in the cash book. Also Bank reconciliation statements are prepared and tally with both cash book and bank statement balanced as at December, 2025.

BANK STATEMENTS FROM JANUARY, 2025 TO DECEMBER, 2025

During the examination of the bank statements for the period under review, it was observed that, the opening balance for the year was ₦117,107.65 (One hundred and seventeen thousand, one hundred and seven naira, sixty five kobo)

During the year under review the total sum of ₦50,000,000.00 was credited from office of the Accountant General FAAC Account as Christmas Welfare package. While total expenditure for the period under review was the sum of ₦50,000,241.50(Fifty million, two hundred and forty one naira, fifty kobo) leaving a closing balance of ₦ 116,866.15 (One hundred and sixteen thousand, eight hundred and sixty six naira, fifteen kobo)

VOTE BOOK – RECURRENT EXPENDITURE

During the examination of the vote book for the period under review, it was observed that, the total approved recurrent expenditure for the office as per the 2025 revised budget was ₦90, 350,000.00 (Ninety million, three hundred and fifty thousand naira) while on the actual a sum of ₦50, 000,241.50(Fifty million, two hundred and forty one naira, fifty kobo) was expended for the period under review. Also welfare package charge in line with budgetary provision.



RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 6th June 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and replied on 13th July 2026. Responses were satisfactory and closure certificate was issued.

1.2.6 SHARI'A COURT OF APPEAL:

Revenue Performance:

As per 2025 revised approved budget the estimated internally generated revenue of the Court was ₦3,793,700,000.00. While on the actual the sum of generated of ₦1,553,089,511.45 was generated. This represent 40.9% of the total projection.

DESCRIPTION	REVISED BUDGET 2024	ACTUAL 2024	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	3,793,700,000.00	1,553,089,511.45	2,240,610,488.55	40.9%

Expenditure Performance:

The projected recurrent and capital expenditure of the court as per 2025 revised budget was the sum of ₦3,793,700,000.00. While on the actual the cumulative expenditure of the court stood at ₦1,990,002,774.38 which represent 52%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	2,138,000,000.00	1,330,550,629.38	807,449,370.62	62%
Overhead Cost	405,700,000.00	659,452,145.00	(253,752,145.00)	162%
Capital Expenditure	1,250,000,000.00	0	1,250,000,000.00	0%
Total	3,793,700,000.00	1,990,002,774.38	1,803,697,225.62	52%

AUDIT INSPECTION REPORT IN RESPECT OF SHARIA COURT OF APPEAL FOR THE YEAR 2025

The book of account and other related records maintained by the sharia court of appeal for the year have been examined. Observations arising from the audit inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one (1) week and fully reply within two (2) weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

The internal control system as the whole system of control financial and otherwise, established by the management is observed to be fairly maintained by the management of the organization, as most of the transaction of the organization are being carried out



with observance of due diligence, payment is being administered by the organization with proper documentation.

CASH BOOK

During the examination of the cash book prepared by the sharia court of appeal for the year 2025 it was observed that the organization have made all necessary entries intact, all columns, and other relevant information were entered appropriately, the book shows equal balance on both side.

PAYMENT VOUCHERS

During the year under review, examination of the payment vouchers raised and paid revealed that, payment vouchers to the tune of N 3,106,000.00 (Three million, one hundred and six thousand naira) only were not properly documented with necessary vouching documents. The officer controlling the vote was contacted for his comments and promised to made the vouching documents available, but up to the time of compiling this report he did not show up.

Improper documentation of payment vouchers contradicts the provision of state financial instruction 0704. Please comment, or if you agree the documents should be made available for my inspection, otherwise the sum of N 3,106,000.00 (Three million, one hundred and six thousand naira) should be recovered from the officer controlling the vote for his failure to observed due diligence in discharging his primary assignment and furnish this office with recovery details. Appendix "A" attached gives full details.

VOTE BOOK

During the examination of the vote book prepared by the organization for the year 2025, it was observed that all the budgetary approval, given to the organization for each economic code was recorded on the vote book and all expenditure made was charge in accordance with the economic code provision, no misclassification was observed the details of the expenditure and amount approved, and economic code charged on each expenditure were on appendix 'B'

REVENUE GENERATED

During the examination of the amount of revenue generated by the sharia court of appeal for the year 2025, it was observed that the organization has generated the sum of N3,825,200.00 (Three million, eight hundred and twenty-five thousand, two hundred naira) only as the organization total amount generated for the month and those amount was collected under different sub head. The details of the collection and remittance was attached on my report as appendix (C).

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was



prepared by state ministry of budget and planning the court has a revenue performance of N 6,428,455.06 (Six million, four hundred and twenty-eight thousand, four hundred and fifty-five naira, six kobo) for the year 2025. Which represent 24.9% of the annual final projected revenue of ~~N~~25,850,000.00 (Twenty-five million, eight hundred and fifty thousand naira).

Further examination of the ministry's accounting records revealed that, part of the revenue has not been accounted for in the books of accounts. It has not been recorded in their cash book nor in their abstract of revenue. The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

APPENDIX 'A'

The list of payment vouchers without relevant attachment by the sharia court of appeal, for the month of May, 2025.

S/N	NARRATION	PV NO	DATE	ECO. CODE	AMOUNT	PAYEE	REMARKS
1.	Payment of finance assistance to jusun to participate in May day celebration	039	29/05/2025	21007	N300,000.00	Chairman jusun	No sub-receipt or evidence of payment attach.
2.	Payment for the purchase of electrical equipment to sharia court of appeal	036	29/05/2025	20416	N2,180,000.00	Jay-cee	No breakdown of the items purchased and area of installation, no SIV attach
3.	Payment for the printing of judicial forms & stationaries	037	29/05/25	20301	N626,000.00	Dauran print	No SIV attach
	TOTAL				N 3,106,000.00		

APPENDIX 'B'

Budget approval, expenditure made and balances by the sharia court of appeal for the month of January, 2025

S/N	CODE TITLE	CODE	BUDGET APPROVAL	EXPENDITURE MADE	PREVIOUS BALANCE	BALANCE
1.	Maintenance of plant & mach.	20419	N5,000,000.00	N2,876,050.00	N5,000,000.00	N2,123,950.00
2.	Motor vehicle fuel	20801	N5,000,000.00	N1,627,550.00	N5,000,000.00	N3,372,450.00
3.	Welfare package	21007	N55,000,000.00	N150,000.00	N55,000,000.00	N54,850,000.00
4.	Inspection expenses	20612	N4,000,000.00	N1,796,800.00	N4,000,000.00	N2,203,200.00
5.	Maintenance of m/vehicle	20401	N4,000,000.00	N1,230,000.00	N4,000,000.00	N2,770,000.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

6.	Local travelling	20101	N10,000,000.00	N786,000.00	N10,000,000.00	N9,214,000.00
7.	Lubricant	20807	N2,000,000.00	N114,000.00	N2,000,000.00	N1,886,000.00
8.	Plant & gen fuel	20803	N4,000,000.00	N1,429,600.00	N4,000,000.00	N2,570,400.00
9.	Bank charges	20901	N50,000.00	N51.80	N50,000.00	N49,949.00
				N10,010,051.80		
FEBRUARY 2025						
1.	Welfare package	22021007	N55,000,000.00	N10,000,000.00	N54,850,000.00	N44,850,000.00
2.	Bank charges	22020901	N50,000.00	N62.00	N49,949.00	N49,887.00
				N10,000,062.00		
MARCH 2025						
1.	Welfare package	22021007	N55,000,000.00	N10,000,000.00	N44,850,000.00	N34,850,000.00
2.	Bank charges	22020901	N50,000.00	N68.00	N49,887.00	N49,712.00
				N10,000,068.00		
APRIL 2025						
1.	Welfare package	201007	N55,000,000.00	N7,566,000.00	N34,850,000.00	N27,284,000.00
2.	Office comp/stationeries	20301	N10,000,000.00	N2,226,000.00	N10,000,000.00	N7,774,000.00
3.	Local travel & trans	20101	N10,000,000.00	N90,000.00	N10,000,000.00	N9,910,000.00
4.	Motor cycle fuel	20808	N2,000,000.00	N28,000.00	N2,000,000.00	N1,972,000.00
5.	Local travel & transp	20101	N10,000,000.00	N90,000.00	N9,214,000.00	N9,124,000.00
6.	Bank charges	20901	N50,000.00	N107.00	N49,712.00	N49,605.00
				N10,000,107.00		
MAY 2025						
1.	Welfare package	21007	N55,000,000.00	N5,000,000.00		
2.	Welfare package	1007	N55,000,000.00	N300,000.00	N27,284,000.00	N21,784,000.00
3.	Maintenance of electrical	20416	N5,000,000.00	N2,180,000.00	N5,000,000.00	N2,820,000.00
4.	Office stationeries/comp	20301	N10,000,000.00	N626,000.00	N7,774,000.00	N7,148,000.00
5.	Local travel & transport	20101	N10,000,000.00	N90,000.00	N9,124,000.00	N9,034,000.00
6.	Put of station allowance	20107	N5,000,000.00	N650,000.00	N5,000,000.00	N4,350,000.00
7.	Refreshment & meal	201001	N5,000,000.00	N550,000.00	N5,000,000.00	N4,450,000.00
8.	Motor vehicle fuel cost	20801	N5,000,000.00	N500,000.00	N3,372,450.00	N2,872,450.00
9.	Motor cycle fuel	20808	N2,000,000.00	N104,000.00	N1,972,000.00	N1,868,000.00
10.	Bank charges	20901	N100,000.00	N80.00	N49,605.00	N49,525.00
				N10,000,080.00		
JUNE 2025						
1.	Welfare package	21007	N55,000,000.00	N5,270,000.00	N21,784,000.00	N16,514,000.00
2.	Office stationeries/comp	20301	N10,000,000.00	N4,325,000.00	N7,148,000.00	N2,823,000.00
3.	Welfare package	21007	N55,000,000.00	N200,000.00	N16,514,000.00	N16,314,000.00
4.	Printing of non-security dec.	20305	N5,000,000.00	N125,000.00	N5,000,000.00	N4,875,000.00
5.	Printing of non-security dec.	20305	N5,000,000.00	N50,000.00	N4,875,000.00	N4,825,000.00
6.	Motor cycle fuel	20808	N2,000,000.00	N30,000.00	N1,868,000.00	N1,838,000.00
7.	Bank charges	20901	N100,000.00	N074.00	N49,525.00	N49,451.00
				N10,000,074.00		



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

JULY 2025						
1.	Welfare package	21007	N55,000,000.00	N3,570,000.00	N16,314,000.00	N12,744,000.00
2.	Plant & gen fuel	20803	N4,000,000.00	N2,550,000.00	N2,570,400.00	N20,400.00
3.	Maint of refrgr & aircond	20421	N5,000,000.00	N2,220,000.00	N5,000,000.00	N2,780,000.00
4.	Maint of motor vehicle	20401	N4,000,000.00	N1,660,000.00	N2,770,000.00	N1,110,000.00
5.	Bank charges	20901	N100,000.00	N024,000.00	N49,451.00	N49,427.00
				N10,000,024.00		

AUGUST 2025						
1.	Cleaning & fumigation	20605	N3,000,000.00	N2,998,000.00	N3,000,000.00	N2,000.00
2.	Maints of electrical	20416	N5,000,000.00	N2,810,000.00	N2,820,000.00	N10,000.00
3.	Lubricant	20807	N2,000,000.00	N1,876,000.00	N1,886,000.00	N10,000.00
4.	Local travelling	20101	N10,000,000.00	N150,000.00	N9,034,000.00	N8,884,000.00
5.	Motor vehicle fuel cost	20801	N5,000,000.00	N30,000.00	N2,872,450.00	N2,842,000.00
6.	Local travelling & trans.	20101	N10,000,000.00	N120,000.00	N8,884,000.00	N8,764,000.00
7.	Medical exp local	21004	N5,000,000.00	N100,000.00	N5,000,000.00	N4,900,000.00
8.	Welfare package	21007	N55,000,000.00	N1,890,000.00	N12,744,000.00	N10,854,000.00
9.	Motor cycle fuel cost	20808	N2,000,000.00	N26,000.00	N1,838,000.00	N1,812,000.00
10.	Bank charges	20901	N100,000.00	N074.00	N49,427.00	N49,353.00
				N10,000,074.00		

APPENDIX 'C'

Revenue generation and remittance made by the sharia court of appeal for the month of January,2025.

S/N	NARATION	CODE	CODE TITTLE	AMOUNT
1.	Subhead	5	Court fees	N278,500.00
2.	Subhead	7	Court fine	N262,000.00
3.	Subhead	11	Appeal	N91,000.00
4.	Subhead	12	Motion	N43,000.00
5.	Subhead	13	Divorce	N8,000.00
6.	Share of sharia court of appeal			N21,000.00
	Total collection			N703,500.00

Receipt no:- 7095392887

Date:- 24/02/2025

Revenue generation and remittance made by the sharia court of appeal for the month of February, 2025.

S/N	NARATION	CODE	CODE TITTLE	AMOUNT
1.	Subhead	5	Court fees	N329,500.00
2.	Subhead	7	Court fine	N269,000.00
3.	Subhead	11	Appeal	N96,000.00
4.	Subhead	12	Motion	N45,000.00
5.	Subhead	13	Divorce	N12,000.00
6.	Share of sharia court of appeal			N14,000.00
7.	Subhead	8	Affidavits	N21,000.00
				N786,500.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

Receipt no:- ZS00017614

Date:- 14/03/2025

Revenue generation and remittance made by the sharia court of appeal for the month of March, 2025.

S/N	NARATION	CODE	CODE TITTLE	AMOUNT
1.	Subhead	5	Court fees	N173,250.00
2.	Subhead	7	Court fine	N120,000.00
3.	Subhead	11	Appeal	N12,000.00
4.	Subhead	12	Motion	N9,000.00
5.	Subhead	13	Divorce	N6,000.00
6.	Share of sharia court of appeal			N3,000.00
				N323,250.00

Receipt no:- ZS00020538

Date:- 17/06/2025

Revenue generation and remittance made by the sharia court of appeal for the month of April, 2025.

S/N	NARATION	CODE	CODE TITTLE	AMOUNT
1.	Subhead	5	Court fees	N222,700.00
2.	Subhead	7	Court fine	N112,000.00
3.	Subhead	11	Appeal	N35,000.00
4.	Subhead	12	Motion	N24,000.00
5.	Subhead	13	Divorce	N8,000.00
6.	Share of sharia court of appeal			N11,000.00
				N412,700.00

Receipt no:- 9582480933

Date:- 30/04/2025

S/N	NARATION	CODE	CODE TITTLE	AMOUNT
1.	Subhead	5	Court fees	N236,550.00
2.	Subhead	7	Court fine	N110,000.00
3.	Subhead	11	Appeal	N39,000.00
4.	Subhead	12	Motion	N24,000.00
5.	Subhead	13	Divorce	N8,000.00
6.	Subhead	8	Affidavit	N110,000.00
7.	Share of sharia court of appeal			N15,000.00

Receipt no:- 9582480901

Date:- 29/05/2025

Revenue collection by the sharia court of appeal and remittance for the month of June, 2025.

S/N	NARATION	CODE	CODE TITTLE	AMOUNT
1.	Subhead	5	Court fees	N279,700.00
2.	Subhead	7	Court fine	N220,000.00
3.	Subhead	11	Appeal	N35,000.00
4.	Subhead	12	Motion	N22,000.00
5.	Subhead	13	Divorce	N9,000.00
6.	Subhead	8	Affidavit	N73,000.00
7.	Share of sharia court of appeal			N11,000.00
				N649,700.00

Receipt no:- ZS00016919

Date:- 15/07/2025



S/N	NARATION	CODE	CODE TITTLE	AMOUNT
1.	Subhead	5	Court fees	N199,700.00
2.	Subhead	7	Court fine	N130,000.00
3.	Subhead	11	Appeal	N39,000.00
4.	Subhead	12	Motion	N12,000.00
5.	Subhead	13	Divorce	N6,000.00
6.	Subhead			N7,000.00
				N393,700.00

Receipt no:- 9582480923

Date:- 31/07/2025

Revenue generation and remittance made by the sharia court of appeal for the month of August, 2025.

S/N	NARATION	CODE	CODE TITTLE	AMOUNT
1.	Subhead	5	Court fees	N300,850.00
2.	Subhead	7	Court fine	N185,000.00
3.	Subhead	11	Appeal	N28,000.00
4.	Subhead	12	Motion	N19,000.00
5.	Subhead	13	Divorce	N9,000.00
6.	Share of sharia court of appeal			N14,000.00
				N555,850.00

Receipt no:- 910422221

Date:- 14/09/2025

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Court on 2nd April, 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The report was acknowledged and replied on 9th May 2026 given answers to all the issues raised. A closure certificate was issued after confirmation.

1.2.7 CABINET AFFAIRS DEPARTMENT S.S.G.OFFICE

Revenue Performance:

The office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance:

During the year under review, the total projected expenditure of Cabinet Affairs office was ₦11,371,402,081.96 as per 2025 approved budget revised. While on the total actual the accumulated expenditure of both personnel and overhead stood at ₦11,194,235,309.23 which is 99.5% of the total Projection.

This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	2,070,000,000.00	1,892,833,227.27	177,166,772.73	91%
Overhead Cost	9,301,402,081.96	9,301,402,081.96	0	100%
Capital Expenditure				
Total	11,371,402,081.96	11,194,235,309.23	177,166,772.73	98.4%



AUDIT INSPECTION REPORT IN RESPECT OF CABINET AFFAIRS DEPARTMENT S.S.G OFFICE FOR THE YEAR 2025

The books of account and other related records maintained by the Cabinet Affairs Department Office of the secretary to the State Government for the year 2025 have been examined. Observations arising from the inspection are hereby forwarded for your comments.

The receipt of this report should be acknowledged within one week and fully replied within three weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

This is an internal process and a formidable tool that guarantees proper performance of both management and other personnel and designed to provide assurance as to the reliability and accuracy of the financial information. The system is observed to be fairly maintained.

CASH BOOK

The Cabinet Affairs Department cash book maintained by the finance department for the year 2025 were observed to be in accordance with Economic Code classification of State Chart of Accounts (SCOA) of both Revenue and Expenditure. This development is commendable and it should be kept up.

BANK STATEMENT AS AT 1/1/2025 TO 30/9/2025

During the examination of the Cabinet Affairs Department (S.S.G Office) Bank Statement for the period under January 2025 to September 2025. It was observed that, the sum of Eight Billion one hundred and ninety nine million four hundred and twenty two thousand three hundred and twenty one naira fifty kobo only (₦8,199,422,321.50) was received from Ministry of Finance through Zenith Bank with difference accounts (i.e Zenith 1014555757) amounted to ₦4, 568,095,221.50 and Zenith (1014555740) amounted to ₦500, 000,000.00 and UBA Bank with account number (1024916517) amounted to ₦3,131,327,100.00 from 1st January 2025 to 30th September 2025 as shown in Appendix 'A' attached to this report.

OVERHEAD AND OTHER RECURRENT COST BUDGETARY PROVISION

It was observed that 2025 Zamfara State Appropriation Law has budgeted the sum of ₦2,091,000,000.00 as overhead and other recurrent for Cabinet Affairs Office while the office in question received the sum of ₦8,199,422,321.50 from State Accountant General Office via two different accounts domiciled with Zenith Bank which resulted to over expenditure of the sum of ₦6,108,422,321.50.



Zamfara State Financial Instruction 2015 as amended No.0432 says “Any authorized excess on a subhead must receive covering approval or be refunded by the officer responsible for incurring it”.

Please comment or if you agree recover the sum of N6, 108,422,321.5 from Director of Finance and Account Cabinet Affairs and inform the office with recovery details accordingly.

CASH ALLOCATION AND SPECIAL IMPREST

While examining records kept by Cabinet Affairs Department S.S.G Office for the year. It was observed that a total sum of Eight Billion one hundred and ninety nine million four hundred and twenty two thousand three hundred and twenty, one naira fifty kobo only (N8, 199,422,321.50) was received from Ministry of Finance for recurrent and special imprest expenditures.

The sum of One hundred and eighty thousand million only N180,000,000.00 was expended as cash allocation for recurrent expenditure for the period under review i.e January 2025 to September 2025 N20,000,000.00 Twenty million naira each month were transferred from Zenith Bank account (1014555757) to Zenith Bank account (1014555740) as cash allocation within the department while the remaining Eight Billion nineteen million four hundred and twenty two thousand three hundred and twenty one naira fifty kobo only N8,019,422,321.50 was expended as special imprest approved by His Excellency the Executive Governor for execution of some special activities which include expenditure of committees and commissions, Donation, Welfare Package e.t.c for the period under review i.e January 2025 to September 2025 as shown in Appendix”B” attached to this report.

PAYMENT VOUCHERS

During the examination of the payment vouchers for the period under review. It was observed that some payment vouchers were raised and paid without relevant/ supporting documents, when contacted the Accounting Officer i.e Permanent Secretary together with Director of Finance and supply responded that, they said supporting documents would be provided. But up to the time of writing this report nothing has been produced, which is wrong and contrary to the provision of Zamfara State Financial Instruction 20215 as amended Z.F.I No.0704 and 0706 respectively. The payment vouchers observed are to the tune of One hundred and eighty-one eight hundred and fifty thousand naira only N180,850,000.00. The payment vouchers were processed in form of queries against the officers concerned.

Please comment or why the provision of Zamfara State Financial Instruction Z.S.F.I 2015 as amended was violated. Also find the necessary attachment to the said payment vouchers and make them ready before my next inspection report of the year.



PERSONNEL AUDIT: - SALARY PAYROLL

During the examination of the political appointees' salary consolidated payroll. It was observed that, the sum of N677,448,681.03 (Six hundred and seventy-seven million four hundred and forty eight thousand six hundred and eighty-one naira three kobo) only was paid as salary to the Three hundred and sixty-seven political appointees (367 Appointees) of Cabinet Affairs Department S.S.G Office from January, 2025 to September 2025 as details shown in Appendix" C' attached.

Further scrutiny of the above-mentioned records, it was observed that, the sum of Four hundred and twenty-one million one hundred and three thousand seven hundred and seventy-two naira only N421,103,772.00 was paid as furniture allowances and salary arrears and allowances for the months of January, April and May 2025 respectively.

For the month of January,2025 the sum of Three million seven hundred and fifty thousand three hundred naira only N3,750,300.00 was paid as Furniture Allowance to C.S.C Permanent Commissioner. In April 2025 the sum of Three hundred and fifty-six million, two hundred and ninety-two thousand naira only N356,292,000.00 was paid also as furniture Allowances to State Council members. While in the month of May 2025 the sum of Sixty-one million sixty one thousand four hundred and sixty two naira only N61,061,472.00 was paid to Hon. Shamsudden Nasiru a House member representing Talata Mafara constituency as salary arrears and allowances as detailed shown in Appendix "C" attached.

APENDIX "A" **CABINET AFFAIRS DEPARTMENT S.S.G OFFICE GUSAU FUND** **RECEIVED FROM MINISTRY OF FINANCE FROM** **1ST JANUARY 2025 TO SEPTEMBER 2025** **BANK STATEMENTS**

S/N	MONTH / YEAR	ZENITH BANK (1014555757)	ZENITH BANK (1014555740)	UBA BANK (1024916517)
1.	January 2025	240,000,000.00	-	698,000,000.00
2.	February 2025	57,940,300.00	-	2,000,000.00
3.	March 2025	872,389,000.00	-	734,653,600.00
4.	April 2025	1,567,252,000.00	-	37,173,500.00
5.	May 2025	206,830,000.00	-	10,000,000.00
6.	June 2025	108,828,250.00	-	5,000,000.00
7.	July 2025	666,750,000.00	-	894,500,000.00
8.	August 2025	286,135,671.50	-	-
9.	September 2025	561,970,000.00	500,000,000.00	750,000,000.00
	Total:-	N 4,568,095,221.50	N 500,000,000.00	N 3,131,327,100.00



SUMMARY BANK STATEMENTS JANUARY 2025 TO SEPTEMBER 2025

(1) Zenith Bank (1014555757) January – September 2025	N4,568,095,221.50
(2) Zenith Bank (1014555740) January – September 2025	N500,000,000.00
(3) UBA Bank (1024916517) January - September 2025	N3,131,327,100.00
Grand Total:-	<u>N8,199,422,321.50</u>

APPENDIX 'B'

**CABINET AFFAIRS DEPARTMENT S.S.G OFFICE GUSAU CASH
ALLOCATION RECURRENT EXPENDITURE AND SPECIAL IMPREST
FROM JANUARY 2025 TO SEPTEMBER 2025
(1ST, 2ND AND 3RD QUARTERS 2025)**

S/N	MONTH/YEAR	CASH ALLOCATION	SPECIAL IMPREST	TOTAL
1.	January 2025	20,000,000.00	918,000,000.00	938,000,000.00
2.	February 2025	20,000,000.00	39,940,300.00	59,940,300.00
3.	March 2025	20,000,000.00	15,587,042,600.00	1,607,042,600.00
4.	April 2025	20,000,000.00	1,584,425,500.00	1,604,425,500.00
5.	May 2025	20,000,000.00	196,830,000.00	216,830,000.00
6.	June 2025	20,000,000.00	93,828,250.00	113,828,250.00
7.	July 2025	20,000,000.00	1,541,250,000.00	1,561,250,000.00
8.	August 2025	20,000,000.00	266,135,671.50	286,135,671.50
9.	September 2025	20,000,000.00	1,791,970,000.00	1,811,970,000.00
	Total:-	<u>N180,000,000.00</u>	<u>N8,019,422,321.50</u>	<u>N8,199,422,321.50</u>

SUMMARY: CASH ALLOCATION AND SPECIAL IMPREST

Cash Allocation	-	January – 2025 to September 2025	=	N180, 000,000.00
Special Imprest	-	January – 2025 to September 2025	=	<u>N8, 019,422,321.50</u>
Total:-				<u>N8,199,422,321.50</u>



APPENDIX 'C'
CABINET AFFAIRS DEPARTMENT S.S.G OFFICE GUSAU
POLITICAL APPOINTEES SALARY CONSOLIDATED FROM
JANUARY 2025 TO SEPTEMBER 2025

S/N	MONTH/YEAR	NO OF APPOINTEES	CONSOLIDATED SALARY
1.	January 2025	368	74,853,082.17
2.	February 2025	368	74,149,930.47
3.	March 2025	375	76,003,121.77
4.	April 2025	375	76,103,121.77
5.	May 2025	368	75,501,655.47
6.	June 2025	368	75,301,655.47
7.	July 2025	368	75,301,655.47
8.	August 2025	366	75,201,655.47
9.	September 2025	367	75,332,802.97
	Total:-		₦ 677,448,681.03

CABINET AFFAIRS DEPARTMENT S.S.G OFFICE GUSAU FURNITURE
ALLOWANCES AND SALARY ARREARS

S/N	MONTH/YEAR	DETAILS	AMOUNT PAID
1.	January 2025	Furniture Allowance C.S.S	3,750,300.00
2.	April 2025	Furniture Allowance State Council	356,292,000.00
3.	May 2025	Salary Arrears & Allowance to Hon. Shamsuden Nasiru	61,061,472.00
	Total:-		₦ 421,103,772.00



AUDIT FORM 11^A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044

ZAMFARA STATE

GUSAU.

Date:

Query No:

Amount Involved: N180,850,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn on His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station	-	Gusau
Voucher No.	-	Various
Administrative code	-	016100100100
Economic code	-	22020621 % 22021025
Amount	-	N180,850,000.00
Payee	-	Hibban Buhari and Two others
Nature of Payment:-	- -	Committee Imprest Ten years development plan consultancy fees for acquisition of (9No)Exploitation license and (1No)small scale mining lease.

During the examination of the above mentioned payment vouchers for the months of February, April and May 2025. It was observed that, the sum of N17,000,000.00 N40,000,000.00 and N123,850,000.00 was paid to HISBBAN BUHARI, Royal Elite Integrated Resource Limited and voltage landmark International Limited respectively for the payment of committee imprest Ten year Dev. Plan. April 2025 feeding to Team and B and consultancy fees for acquisition of (9 No) Exploitation License and (1 No) small scale Mining Lease.

Further examination of the payment vouchers revealed that, either receipt sub-receipt nor SRV/SIV attached. All efforts were made to have the particulars of the payment prove abortive which is wrong and contrary to the provision of Zamfara State Financial Instruction 2015 as amendment Z.F.I No. 0704,0706 and provision of Store Regulation S.R. No.0307. Below are the list of payment vouchers without supporting documents.



S/N	DATE	PV	PAYEE	DETAILS	AMOUNT	OBSERV.
1.	18/2/2025	28	Hibban Buhari	Committee Imprest Ten years Dev.Plan (22020621)	17,000,000	No Receipt Sub-receipt & SRV/SIV
2.	16/4/2025	115	Royal Elite Integrated Resource LTD	Payment of April 2025 feeding to Team A & B (22021025)	40,000,000	No receipt
3.	12/5/2025	181	Voltage Land Maric International Ltd	Payment of consultancy fees (220202621)	123,850,000	No receipt
					₦180,850,000	

Please comment or if you agree recover the sum of N17,000,000.00 from HIBBAN BUHARI, N40,000,000.00 from Royal Elite Integrated Resource Ltd, N123,850,000.00 from Voltage Landmark International Ltd, who claimed the money or from the Cabinet Affairs Department Permanent Secretary and the Director of Finance and Accounts who held sway for year under review and inform this office with details of recovery accordingly.

RESPONSE TO AUDIT QUERY:

The query was sent to the Office on 2nd April 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The report was acknowledged and replied on 30th April 2026 given answers to all the issues raised. A closure certificate was issued after confirmation.

1.2.8 ESTABLISHMENT AND HUMAN RESOURCE DEVELOPMENT

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance:

During the year under review, the total projected expenditure this office of both personnel and other overhead was the sum of ₦818,328,629.93 as per 2025 approved revised budget. While on the actual personnel and Overhead cost of ₦ 713,849,961.81 was expended. This represents 87% of the total projection for the year. Table below gives full details:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	658,028,629.93	619,399,535.81	38,629,094.12	94%
Overhead Cost	160,300,000.00	94,450,426.00	65,849,574	59%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	818,328,629.93	713,849,961.81	104,478,668.12	87%

**AUDIT INSPECTION REPORT IN RESPECT OF DEPARTMENT
OF ESTABLISHMENT AND HUMAN RESOURCE DEVELOPMENT
FOR THE PERIOD OF 1/1/2025 TO 30/6/2025 (FIRST AND SECOND
QUARTERS YEAR 2025)**

The books of account and other related records maintained by the Department of Establishment and Human Resource Development for the period under review (i.e January 2025 to June 2025 1st and 2nd Quarter of Year 2025) have been examined observations arising from the inspection are hereby forwarded for your comments.

The receipt of this report should be acknowledged within one week and fully replied within three weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

This is an internal process and a formidable toll that guarantees proper performance of both management and other personnel and also designed to provide assurance as to the reliability and accuracy of the financial information. The system is observed to be fairly maintained.

CASH BOOK

The Department of Establishment and Human Resource Development Cash Book maintained by the Finance Department for the period under review January 2025 to June 2025 (i.e 1st and 2nd Quarters of the year 2025) were observed to be in accordance with Economic code classification of State Chart of Accounts (SCOA) of both Revenue and Expenditure. This development is commendable and it should be kept up.

Only that monthly reconciliation of the departments cash book and bank balances as provided by Financial Instruction No1910 has not been observed. The finance department should take note please and ensure compliance before my next inspection progress report.

BANK STATEMENT FOR THE PERIOD UNDER REVIEW

In the course of examining records kept by this department of establishment for the period under review i.e January 2025 to June 2025 (i.e 1st and 2nd Quarters of the year 2025), It was observed that, a total sum of Fourty two million and fifty two thousand naira only N42,052,000.00) was received from Ministry of Finance through Zenith Bank



with account number (1228913480) from 1st January 2025 to 30th June 2025 respectively for recurrent expenditure as show in Appendix “A” attached to this report.

CASH ALLOCATION

During the examination of the records kept by the Department of Establishment for the period under review January 2025 to June 2025. I t was observed that a total sum of Three million naira only (N3,000,000.00) was received from Ministry of Finance as Cash Allocation for recurrent expenditure from January 2025 to June 2025 i.e N500,000.00 monthly as shown in Appendix”B” attached to this report.

SPECIAL IMPREST FOR THE PERIOD UNDER REVIEW

During the period under review January 2025 to June 2025, it was observed that, the sum of N39,052,000.00 (Thirty nine million and fifty two thousand naira only) was paid to this Department of Establishment as special imprest approved by His Excellency Executive Governor for the execution of some special activities which include special day celebration, committee allowance e.t.c as shown in Bank Statement on Appendix “A” attached.

PAYMENT VOUCHERS

During the examination of payment vouchers, it was observed that some payment vouchers were raised and paid without relevant/supporting document which is wrong and contrary to the provision of Zamfara State Financial Instruction 2015 as amended F.I No. 0704, 0706 and store regulation S.R..No 0307 respectively. The payment vouchers observed to have suffered from this serious neglect are to the tune of N39,052,000.00 (Thirty nine million five two thousand naira only). The payment vouchers were processed inform of queries against the officers concerned.

Please comment on why the provision of Zamfara State Financial Instructions (Z.S.F.I) 2015 as amended and Store regulations quoted above were violated. Also find the necessary attachment to the said payment vouchers and make them ready before my next inspection progress report.

PERSONNEL AUDIT I SALARY PAYROLL

During the examination of the above mentioned records under review January 2025 to June 2025 (i.e 1st and 2nd Quarters of the year 2025), it was observed that, the sum of N306,656,713.01 (Three hundred and six thousand , six hundred and fifty six thousand seven hundred and thirteen naira one kobo only) was paid to 692 staff by Ministry of Finance as personnel salary of Department of Establishment and Human Resource Development from January 2025 to June 2025 as shown in Appendix “C” attached to this report.



APPENDIX'A'
ESTABLISHMENT AND HUMAN RESOURCE DEVELOPMENT
DEPARTMENT FUND RECEIVED FROM MINISTRY OF FINANCE FROM
1ST JANUARY 2025 TO 30TH JUNE 2025 BANK STATEMENT

S/N	MONTH / YEAR	ZENITH BANK (1228913480)
1.	January 2025	500,000.00
2.	February 2025	500,000.00
3.	March 2025	500,000.00
4.	April 2025	38,500,000.00
5.	May 2025	500,000.00
6.	June 2025	1,552,000.00
	Total:-	₦ 42,052,000.00

SUMMARY

Cash Allocation January – June 2025 = ~~₦~~3,000,000.00
Special Imprest April - June 2025 = ~~₦~~39,052,000.00
Total:- ~~₦~~42,052,000.00

APPENDIX'B'
CASH ALLOCATION RECEIVED FROM MINISTRY OF
FINANCE FROM JANUARY 2025 TO JUNE 2025

S/N	MONTH / YEAR	ZENITH BANK (1228913480)
1.	January 2025	500,000.00
2.	February 2025	500,000.00
3.	March 2025	5000,000.00
4.	April 2025	500,000.00
5.	May 2025	500,000.00
6.	June 2025	500,000.00
	Total:-	₦ 3,000,000.00



APPENDIX 'C'
DEPARTMENT OF ESTABLISHMENT AND HUMAN RESOURCE
DEVELOPMENT STAFF SALARY FROM JANUARY 2025 TO JUNE
2025 1ST & 2ND QUATERS

S/N	MONTH / YEAR	NO OF STAFF	STAFF SALARY GROSS PAID
1.	January 2025	692	40,124,146.11
2.	February 2025	663	38,687,731.11
3.	March 2025	662	55,900,727.00
4.	April 2025	661	55,825,674.68
5.	May 2025	686	57,764,756.53
6.	June 2025	692	58,353,677.58
	Total:-		N 306,656,713.01

AUDIT FORM 11^A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:

Query No:

Amount Involved: N39,052,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn on His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station	-	Gusau
Voucher No.	-	Various
Administrative code	-	
Economic code	-	22021021
Amount	-	N39,052,000.00
Payee	-	Perm. Sec. Establishment
Nature of Payment:-	-	Special Day Celebration (May Day) And Committee Allowance & Fueling



During the examination of the above mentioned payment vouchers for the months of April and May 2025. It was observed that, the sum of N20,000,000.00, N15,000,000.00, N3,000,000.00 and N1,052,000.00 was paid to Permanent Secretary Establishment Alh. Garba Aliyu Gayari for the payment of Printing of T – Shirts materials and Caps, Radio/ TV Program feeding Hotel Accommodation, Medical Outreach, Environmental Sanitation,, Novelty football, venue Deration, e.t.c for the conduct of special day celebration NLC workers day 2025, TUC May day and Jesun May day. And also committee on Academic staff of Institution verification Exercise Allowance and Fueling.

Further examination of the payment vouchers revealed that, neither receipt/sub-receipt nor SIR/SIV were attached. All efforts made to have the particulars of the payment prove abortive, we want to the Permanent Secretary together with Director of Finance and Supply asked him about the particulars of the payment vouchers. He responded that, we should contact the Chairman of the Unions i.e NLC, TUC, and JESUN whom are the original beneficiaries of the payment for the said particulars. And the Director Finance and Supply tired and contacted some of them and promised to provide the particulars. But up to the time of written this report no any single paper where produce as particular of the said payment vouchers which is wrong and contrary to the provision of the Zamfara State Financial Instructions 2015 as amended Z.F.I No.0704, 0706 and Store Regulation S.R. No.0307.

**BELOW ARE THE LIST OF PAYMENT VOUCHERS
WITHOUT SUPPORTING DOCUMENTS**

S/N	DATE	PV NO	PAYEE	DETAILS	AMOUNT	REMARKS
1.	24/4/2025	01	Perm. Sec Establishment	Special Day Celebration NLC workers day 2025	20,000,000.00	No receipt/sub-receipt & SRV/SIV
2.	24/4/2025	02	“ “	TUC May Day	15,000,000.00	“ “
3.	24/4/2025	03	“ “	JESUN May Day	3,000,000.00	“ “
4.	22/5/2025	04	“ “	Committee Allowance and fueling	1052000	No receipt/sub-receipt
	Total:-				₦39,052,000.00	

Please comment or if you agree recover the total sum of N39,052,000.00 from the Permanent Secretary Establishment Alh. Garba Aliyu Gayari who authorized and claimed the payment or from the NLC Chairman N20,000,000.00 TUC chairman 15,000,000.00 and JESUN Chairman N3,000,000.00 respectively whom are the beneficiaries of the payment and inform this office with details of recovery accordingly.



RESPONSE TO AUDIT QUERY:

The audit query was sent to the ministry on 27th July 2025 and it was given one week to acknowledge the receipt of it and reply within three weeks. Response to query is still being awaited.

1.2.9 CIVIL SERVICE COMMISSION

Revenue Performance:

During the year 2025 the projected revenue of the Commission was ~~₦~~850,000.00. While on the actual a total sum of ~~₦~~421,000.00 generated which represent 50% of the total projection. Table below gives full details.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	850,000.00	421,000.00	429,000.00	50%

Expenditure Performance:

During the year under review, the total projected expenditure of the Commission as per 2025 approved revised budget was ~~₦~~277,692,305.07 While on the actual the expenditure stood at ~~₦~~100,567,071.4 which represent 36% of the total projection. The Capital Expenditure reported Zero performance. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	116,892,305.07	67,562,922.67	49,329,382.4	58%
Overhead Cost	60,800,000.00	33,004,148.73	27,795,851.27	54%
Capital Expenditure	100,000,000.00	0	100,000,000.00	0%
Total	277,692,305.07	100,567,071.4	177,125,233.67	36%

AUDIT INSPECTION REPORT IN RESPECT OF CIVIL SERVICE COMMISSION FOR THE YEAR 2025.

The books of account and related records maintained by Zamfara State Civil Service Commission for the year under review have been examined. Observation arising from the inspection are hereby forwarded for your comments and further action.

Please receipt of this report should be acknowledged within one week and fully replied within three weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the enterprise in an orderly and efficient manner. The system is observed to be fairly maintained, the system should be strengthened for better output.



CASH BOOK

During the examination of cash book maintained by civil service commission. It was observed that the cash book is maintained all the payment vouchers are posted in to the cash book and vote book accordingly. But no bank reconciliation was made for the year.

PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that, payment vouchers amounting to N151,600.00 (One hundred and fifty-one thousand, six hundred naira) only, were raised and paid without proper support documents which include S.I.V, cash receipt, sub-receipt to support the genuiness of the transaction. Which is contrary to the provision of financial instruction no 0704 which stated that all vouchers must contain full particular of the payment involved and all documents referred to on the vouchers should be attach to it.

The custodian of accounting records was contacted for his comment, but he could not offer a satisfactory comment.

Please comment, or if you agree the documents should be found and made available for my examination otherwise the sum of N151,600.00 (One hundred and fifty-one thousand, six hundred naira) should be recovered from the Director and furnish this office with recovery details.

Appendix "A" attached to this report gives full details. The payment voucher were issued with normal audit queries against the concerned officers.

VOTE BOOK

During the examination of the vote book, it was observed that, organization's expenditure as provided in the budget were recorded in the vote book at the beginning of the year. All subsequent expenditure made was also recorded properly with no any record of liability.

STORE

During the examination of store records it was observed that, proper records and existing store regulation have been maintained.

SALARY

During the period under review salary for January 2025 is amounting N2,302,782.00 gross salary from the ministry of finance and considedated net pay for commission.

REVENUE

During the examination of the revenue collected from the sales of application forms, APERS form, transfer of service the sum of N 268,000.00 (Two hundred and sixty-eight thousand naira was generated and properly remitted into state consolidated revenue account.



REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the commission has a revenue performance of N 421,000.00 (Four hundred and twenty-one thousand naira) for the year 2025, the amount is over and above reported figure in the commission's books of account by N 153,000.00. The revenue performance figure represents 49.5% of the projected revenue of N850,000.00(Eight hundred and fifty thousand naira).

Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

APPENDIX 'A'

LIST OF PAYMENT VOUCHER WITHOUT FULLY SUPPORT DOCUMENT

S/N	NAME OF PAYEE	NATURE OF PAYMENT	P.V	DATE	ADM CODE	ECO CODE	AMOUNT	OBSERVATION
1.	General manager media co-operation Murtala Alhassan	Program ZTV AM radio Bakanmu Ayau	39	6/5/25	014700100100	2202100	N50,000.00	No receipt attach
2.	Head of typist Hanatu Abdullahi	Purchase of ribbon carbon paper	35	“ “	014700100100	2202100	N41,600.00	No receipt, SRV & SIV
3.	Director admin	Entertainment of final year medical student full commission sitting	33	“ “	014700100100	2202100	N60,000.00	No receipt attach
							N 151,600.00	



AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:

Query No:

Amount Involved: N50,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station	- Gusau.
Voucher No.	- 039
Head	- 014700100100
Sub Head	- 22021003
Amount	- N50,000.00
Payee	- Murtala Alhassan G.M media co-operation.
Nature of Payment:-	- Program ZTV AM radio Bakonmu Ayau.

During the examination of the above quoted payment voucher revealed for the month of April, 2025 it was observed that the sum of N50,000 was paid to general manager ZTV Murtala Alhassan Maru for program AM radio ZTV Bakonmu ayau.

However further examination of the payment vouchers revealed that the said payment vouchers was not attached with any supporting document to justify the payment vouchers which is contrary to the financial instruction no 0704 which state that all vouchers must contain full particular of the payment involved and all document referred to on it. The vouchers should be attached to it.

Please comment and also provide the payment voucher with the relevant attachment otherwise the sum of N50,000 be recover from G.M ZTV or Direcor finance who paid and inform this office with details or perm sec. who approved and paid them.



AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:

Query No:

Amount Involved: N41,600.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station	- Gusau.
Voucher No.	- 035
Head	- 014700100100
Sub Head	- 2202610
Amount	- N41,600.00
Payee	- Head of typist Hannatu Abdullahi.
Nature of Payment:-	- Purchase of ribbon carbon paper.

During the examination of the above quoted payment voucher revealed for the month of April, 2025 it was observed that the sum of N41,600 was paid to head of typist Hannatu Abdullahi for the purchase of ribbon carbon paper for office use.

However further examination of the payment vouchers revealed that the said payment vouchers was not attached with any supporting document to justify the payment vouchers which is contrary to the financial instruction no 0704 which state that all vouchers must contain full particular of the payment involved and all document referred to on it. The vouchers should be attached to it.

Please comment and also provide the payment voucher with the relevant attachment otherwise the sum of N41,600 be recover from head of typist Hannatu Abdullahi or director of finance who paid and inform this office with details or perm sec. who approved and paid them.



**AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.**

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:

Query No:

Amount Involved: N60,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station	- Gusau.
Voucher No.	- 033
Head	- 014700100100
Sub Head	- 22020402
Amount	- N60,000.00
Payee	- Director Admin Muktar Sani.
Nature of Payment:-	- Entertainment final year medical students.

During the examination of the above quoted payment voucher revealed for the month of April, 2025 it was observed that the sum of N60,000 was paid to director admin Muktar Sani for the entertainment of final year medical students full comm.. sitting.

However further examination of the payment vouchers revealed that the said payment vouchers was not attached with any supporting document to justify the payment vouchers which is contrary to the financial instruction no 0704 which state that all vouchers must contain full particular of the payment involved and all document referred to on it. The vouchers should be attached to it.

Please comment and also provide the payment voucher with the relevant attachment otherwise the sum of N60,000 be recover from director admin Muktar Sani or director of finance who paid and inform this office with details or from perm sec. who approved and paid them.

RESPONSE TO AUDIT QUERY :

The audit query was send to the Office on 7th May, 2025 and it was given one week to acknowledged the receipt of it and reply within three weeks. The query was acknowledged and replied on the 20th of May, 2025. In the commission's reply all queries raised were responded to and an Auditor was send back to confirm their response and it was found to be satisfactory. But the audit issue raised in respect of salary record cards has not been addressed up to the time of compiling this report.



1.3.1 MINISTRY OF COMMERCE, INDUSTRY AND TOURISM:

Revenue Performance:

During the year 2025 the projected revenue of the Ministry was ₦895,900,000.00 While on the actual a total sum of ₦406,829,353.71 generated which represent 45.4% of the total projection. Table below gives full details.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	DIFFERENCE	% Revenue PERFORMANCE
Internally Generated Revenue	895,900,000.00	406,829,353.71	489,070,64629	45.4%

Expenditure Performance:

As per 2025 approved revised budget, the estimated expenditure of this Ministry was the sum of ₦13,431,899,445.47 for both recurrent and capital. While on its projected expenditure stood at ₦9,733,438,164.98 which represent 72%. Details of this can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	DIFFERENCE	% Expenditure PERFORMANC E
Personnel cost Expenditure	103,500,000.00	87,498,519.60	16,001,480.40	85%
Overhead cost Expenditure	570,399,445.47	570,399,445.47	0	100%
Capital Expenditure	12,758,000,000.00	9,075,540,199.91	3,682,459,800.09	71%
Total	13,431,899,445.47	9,733,438,164.98	3,358,211,835.02	72%

AUDIT INSPECTION REPORT IN RESPECT OF MINISTRY OF COMMERCE AND TOURISM FOR THE YEAR 2025

The account and allied records maintained by the Ministry for the year under review were examined. Observations arising from the examination hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control system is any action taken by an organization to help enhance the likelihood that the objectives of the organization will be achieved. The system is observed to be fairly maintained. But the system should be strengthened for better output and proper protection of government little financial resources.

REVENUE GENERATED

During the exercise it was observed that commercial department of the Ministry was able to generate the N61,774,089 (Sixty-one million, seven hundred and seventy-four



thousand, eighty-nine naira) only from the rented shops in Gusau Central market. The revenue was dully remitted into the State Internal Revenue Service and the remittance receipt was made available for inspection. That was only amount recorded in books of accounts of the ministry, which per below the amount reported in the revenue performance report prepared by the state ministry of budget and planning for the year 2025

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue performance of N 222,961,898.60 (Two hundred and twenty-two million, nine hundred and sixty-one thousand, eight hundred and ninety-eight naira, sixty kobo) for the year 2025. Which represent 35.8% of the annual projected revenue of ₦83,615,384,000.00 (Eighty-three billion, six hundred and fifteen million, three hundred and eighty-four thousand naira). Further examination of their accounting records revealed that, the revenue was nowhere to be found in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation. Please comment, or if you agree the books of accounts should be updated and same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule against the responsible officers and furnish this office accordingly.

EXAMINATION OF PAYMENT VOUCHERS

During the year under review and the course of examining payment vouchers, two payment vouchers amounted to N 360,000.00 (Three hundred and sixty thousand naira) were to be not properly documented with necessary vouching documents. This contradicts the provision of state financial instruction 2015 as amemded.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N 360,000.00 (Three hundred and sixty thousand naira) should be recovered from the officer controlling the vote for his failure to observe due diligence in discharging his responsibilities and furnish this office with recovery details.

Table below gives full details.

S/N	PAYEE	NATURE OF PAYMENT	PV NO	DATE	AMOUNT
001	Hambali R. Doruwa	Tafsir of Ramadan	020	13/3/25	N260,000.00
002	Alumma TV	Tafsir of Ramadan	023	13/3/25	N100,000.00
					N360,000.00



RESPONSE TO AUDIT QUERY:

The audit query was sent to the Ministry on 2nd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and replied on 4th June 2026. Response not yet confirmed

1.3.2 MINISTRY OF WORKS & INFRASTRUCTURE:

Revenue Performance:

During the year 2025 the estimated generated revenue to Ministry of Works & Infrastructure was ₦792,650,000.00

While the total actual generated revenue stood at ₦547,910,194.58 the total actual percentage on performance represent 69% of the total projection

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	792,650,000.00	547,910,194.58	244,739,805.42	69%

Expenditure Performance:

During the year under review, the projected expenditure of the Ministry for both recurrent and capital was N109,924,989,715.56 as per 2025 approved revised budget. While on the actual the accumulated expenditure stood at ₦100,703,849,648.44 and it represented 91.6%. Breakdown is as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	309,521,765.56	309,521,765.56	0	100%
Overhead Cost	244,389,950.00	244,389,950.00	0	100%
Capital Expenditure	109,371,078,000.00	100,149,937,932.88	9,221,140,067.12	92%
Total	109,924,989,715.56	100,703,849,648.44	9,221,140,067.12	91.6%

AUDIT INSPECTION REPORT IN RESPECT OF MINISTRY OF WORKS AND INFRASTRATURE FOR THE YEAR 2025

The accounts and other related records maintained by the ministry for the period under review have been examined. Observations arising from the inspection are hereby forwarded for your comments. Bearing in mind to acknowledge receipt of the report within 1 week and to be fully replied to within 3 weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

The Internal Control System operated by the ministry in following financial rules and regulations is fair, however it needs to be improved to enhance productivity and promote infrastructural productivity in the state.



REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue performance of N 547,910,194.58 (Five hundred and forty-seven million, nine hundred and ten thousand, one hundred and ninety-four naira, fifty-eight kobo) for the year 2025. Which represents 69.1% of the annual final projected revenue of ₦ 792,650,000.00 (Seven hundred and ninety-two million, six hundred and fifty thousand naira).

Further examination of the ministry's accounting records revealed that the revenue was nowhere to be found in the books of accounts. It has not been recorded in their cash book nor in their abstract of revenue. The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

PAYMENT VOUCHERS

During the examination of payment voucher via cash book, it was regrettable to note that payment vouchers to the tune of N27,098,785.00 (Twenty-seven million, ninety-eight thousand, seven hundred and eighty-five naira) were raised and paid without proper supporting documents to justify the payment. This contradicts the provision of Financial Instruction No.0704.

The payment vouchers involved are listed in Appendix "A" attached.

I shall be grateful for your comments and the provision of F.I 0704 is strictly adhered to and make available the correction of my re-inspection.

STORE HOUSE

It is regrettable to observe that the ministry have been making bulk purchases, being it electrical equipment, stationery, vehicle spare parts and office stationery without been recorded into store records. It is advisable to request the Ministry of finance to post a staff to take charge of the store or improvise one of the finance staff to act as store officer, so that all purchases made should be fully documented in the store and accounted for.

PERSONAL EMOLUMENT

During the examination of personal emolument payroll, it was observed that the sum of N284,886,780.75 was paid to the ministry as salary from January to December 2025. This was represented in Appendix "B".



CASH ALLOCATION

During the year under review, it was observed that, the sum of N24,000,000 was paid to the ministry as recurrent, expenditure this was represented in Appendix “C” attach to this report.

GENERAL COMMENT

During my stay, it was observed that financial records are not been presented for inspection at the end of every month. This habit should be strictly avoided so that quarterly report can be prepared and submitted as required by law.

APPENDIX'A'

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

DATE	PAYEE	P.V NO	AMOUNT	REMARK
10/2/2025	Abdullahi Ibrahim BK	002 ^A	2,800,000.00	No any attachment
“	Iliyasu Labaran(D.W)	003 ^A	1,000,000.00	“
7/3/2025	Abubakar M. (P.A)	034	155,000.00	No Hotel bill
17/4/2025	Sanusi Mande(DM &E)	008 ^A	10,212,000.00	No any approval
25/4/2025	“	009 ^A	10,099,785.00	“ “
“	Abdullahi Jariri	010 ^A	300,000.00	“ “
30/4/2025	Aliyu Adamu (DDM &E)	011 ^A	1,130,000.00	No any attach.
12/5/2025	C/M Gamji R & T.V	028	200,000.00	No receipt attach.
12/5/2025	P.A To Hon. Comm.	031	104,000.00	“
14/7/2025	Perm. Sec.	052	500,000.00	No Mission & Approval.
18/7/2025	Hon. Comm.	053	598,000.00	“
			N27,098,785.00	

APPENDIX'B'

PERSONAL EMOLUMENT FOR THE YEAR 2025

MONTHS	NO OF STAFF	AMOUNT
January 2025	237	14,406,343.75
February 2025	226	13,919,584.75
March 2025	312	13,919,584.75
April 2025	308	27,342,546.38
May 2025	306	27,034,914.98
June 2025	305	26,875,978.98
July 2025	305	26,800,926.66
August 2025	305	26,671,426.78
Sept. 2025	305	26,691,454.18



Oct.	2025	305	26,691,454.18
Nov.	2025	306	26,766,257.68
Dec.	2025	306	26,766,257.68
			N284,886,730.75

APENDIX'C'

MONTHS		AMOUNT RECEIVED
January	2025	2,000,000.00
February	2025	2,000,000.00
March	2025	2,000,000.00
April	2025	2,000,000.00
May	2025	2,000,000.00
June	2025	2,000,000.00
July	2025	2,000,000.00
August	2025	2,000,000.00
Sept.	2025	2,000,000.00
Oct.	2025	2,000,000.00
Nov.	2025	2,000,000.00
Dec.	2025	2,000,000.00
Total:-		N24,000,000.00

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Ministry on 30th March 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The report was acknowledged and replied on 15th April 2026 given answers to all the issues raised. Which resulted in the issuance of Audit Closure certificate.

1.3.3 MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY:

Revenue Performance:

During the year 2025 the revenue projection of the Ministry was ₦32,953,616,000.00. While on the actual the total generation for the year stood at ₦313,070,723.69 which is the total actual percentage on performance represent 1% which indicated Very low performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	35,096,466,000.00	8,229,025,009.82	26,867,440,990.18	23%

Expenditure Performance:

During the year under review, the total projected expenditure of the Ministry as per revised budget for the year was ₦33,926,926,000.00. While on the actual expenditure stood at ₦7,696,938,113.68 which represent 23% of the total projection. Details could be seen as per table below:



DESCRIPTION	REVISED BUDGET 2024	ACTUAL 2024	SURPLUS/DEFIC IT	% Expenditure PERFORMANCE
Personnel Cost	1,883,976,000.00	1,841,091,705.49	42,884,294.51	98%
Overhead Cost	1,950,950,000.00	1,220,919,173.50	730,030,826.5	63%
Capital Expenditure	30,092,000,000.00	4,634,927,234.69	25,457,072,765.31	15%
Total	33,926,926,000	7,696,938,113.68	26,229,987,886.32	23%

AUDIT INSPECTION REPORT IN RESPECT OF MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY FOR THE YEAR 2025

The accounts and allied records maintained by the ministry for the year has been examined. Observations arising from the examination are hereby forwarded for your comment and further action.

Receipt of this report should be acknowledged within one (1) week and fully replied within three (3) weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and other wise established by the management in order to ensure and safeguard the financial records and provide reliance on the records. The system was observed to be fairly maintained this can be seen as some transaction of the board were observed to be carried out with relative observance of due process principles.

The system should be strengthened for the achievement of required result and set goal of the board.

CASH BOOK

During the audit inspection of the board cash book maintained for the year under review, it was observed that the cash book is fairly maintained. All payment vouchers were posted in the cash book. of the board have successfully and kept it accordingly.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue performance of N 7,951,703,757.44 (Seven billion, nine hundred and fifty-one million, seven hundred and three thousand, seven hundred and fifty-seven naira, forty-four kobo) for the year 2025. This performance represent 23.1% of annual projected revenue of N 34,473,616,000.00 (Thirty-four billion, four hundred and seventy-three million, six hundred and sixteen thousand naira)



Further examination of ministry's accounting records revealed that, the revenue was nowhere to be found in the books accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule against the responsible officers and furnish this office accordingly.

BUDGETARY ALLOCATION

Examination of the 2025 appropriation law revealed that, the Zamfara State Ministry of Budget has the sum of N3,769,950,000.00 (Three million, seven hundred and sixty-nine thousand, nine hundred and fifty naira) as provision for their recurrent expenditure otherwise known as overhead.

An examination of ministry's bank statement revealed that, the sum of N261,197,523.30 (Two hundred and sixty one million, one hundred and ninety seven thousand, five hundred and twenty three naira, thirty kobo) was credited into the account by the State Accountant General Ministry of Finance as cash allocation for the year. See below for details.

OVER HEAD RECEIVED FROM MIN. OF FINANCE FOR THE MONTHS OF JAN, MARCH AND APRRIL, 2025

S/N	MONTHS	CASH ALLOCATION	RECURRENT PAYMENT	TOTAL RECEIVE
1.	Jan, 2025	N7,200,000.00	N7,947,000.00	N15,147,000.00
2.	Feb, 2025	N7,200,000.00		N7,200,000.00
3.	March, 2025	N7,200,000.00	N72,919,250.00	N80,119,250.00
4.	April, 2025	N7,200,000.00	N151,531,273.30	N158,731,273.30
				N261,197,523.30

INCOME & REVENUE

During the period under review, it was observed that, the department of private schools was able to generate the sum of N1,084,000.00 (One million, eighty four thousand naira only) from private schools registration and renewal of their operation licenses, but the department did not produce any remittance receipt or bank teller from the board of internal revenue as an evidence of remitting the amount in the state consolidated revenue account. All effort made to have the records examined prove abortive and this action is contrary to the provision of section 12 (2) of the consolidated revenue law 2020 as amended.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.



Please comment, or if you agree the sum of N1,084,000.00 (One million, eighty four thousand naira only) from the officer controlling the vote who held sway for year under review for his failure to made available evidence of remitting the sum into state consolidated revenue fund and furnish this office with recovery details and confirm to me that, the sum is now remitted in the state consolidate revenue account and provided with a remittance receipt to serve as evidence of payment.

CASH ALLOCATION FOR ZONAL EDUCATION OFFICES ACROSS THE STATE

During the period under review, it was observed that, Zonal Education Officers at Zonal offices were being paid their monthly running cost of N 200,000.00 into their individual personnel accounts, which contradict the provision of state financial instruction, that prohibit payment of public fund , meant for official function into individual personnel account.

This action of depositing public funds in to individual/ personal account is an offence and violation of the provision F.I.

Please comment, or if agree from now on the fund should be deposited into a designated account of the Zonal offices and fully accounted by the Zonal Officers, and the already deposited fund should be fully accounted otherwise they will be recovered from the zonal officers and furnish this office with recovery details.

VOTE BOOK

During the examination of the financial records maintained by the ministry for the period under review, it was observed that all the expenditure are recorded in to vote book accordingly, correctly and charged in accordance with the provision of economic code as stated in the budgetary allocation and no any over expenditure is observed.

CASH BOOK

During the period under review, it was observed that, the cash book was prepared by using an approved code of revenue and expenditure in accordance with the stated chart of account (S.C.O.A) only that, the routine monthly reconciliation of the cash book and bank statement are not observed as provide by the stated financial instruction.

Please comment and ensure that, the cash book and bank statement are always in agreement with each other to ensure full compliance with the stated financial instruction.

EXAMINATION OF PAYMENT VOUCHERS

The examination of the payment vouchers revealed that some payment vouchers were raised and paid without supporting attachments. These payment vouchers are presented as normal Audit queries against the officers concern.



1. P.V.NO. MOEST/006/2025 DATED 31/1/2025

With the sum of N2,299,000.00 was raised and paid as liability inherited from nullified Mo science to Abba Yahaya. Observation arising from the payment voucher revealed that, there was no recorded evidence seen reflecting in to vote book, handing over note or revalidate as liability attached to the payment voucher to support the payment. Non attachment of those records contradict the provision of financial instruction.

The director of finance and account was contracted for his explanation on the observed abnormalities but he could not offer a satisfactory explanation.

Please comment or if you agree recover the sum of N2,299,000.00 from the payee or director finance and account who hold sway for the year under review for his failure to observed due diligence in discharging his official duties and inform this office with the recovery details accordingly.

2. P.V.NO.MOEST/046/2025 dated 4/3/2025 with the sum of N2,300,000.00 was raised and paid to director admin for the supply of 25 bags of rice (50kg) to the ministry for the staff welfare package. Observation arising from the payment voucher revealed that there was no approval, SIV and list of beneficiaries. Non attachment of those documents contradicts the provision of the state financial instruction No. 0705 2015 as amended.

The Director of Finance and Account was contacted for his explanation on the observed abnormalities but he could not offer a satisfactory explanation.

Please comment of if you agree recover the sum of N2,300,000.00 from the payee or from the Director of Finance and Account who held sway for the year under review for his failure to observed due diligence in discharging his official duties and furnish this office with the recovery details accordingly.

ASSET REGISTER

During the period under review, it was observed that, there was no assets register maintained by the ministry as a result of this the assets belonging to the ministry are unverifiable. This action is contrary to the provision of F.I and in the same vein it may lead to the lose of some government properties.

Please comment and ensure that a comprehensive assets register is maintained in order to ascertain it's present, current value and be safe guarded.



APPENDIX 'A'

Break down of funds received by four zonal officers through their personal accounts from M.O.E.

S/ N	NAME	ZONE	JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL.	AUG.	SEP.	OCT.	NOV.	DEC.	YE RLY TOT AL
1.	Saraki Lawali	Gusau	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N4,800,000.00
2.	Saidu Sani	Anka	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N4,800,000.00
3.	Yakubu Abdulwahab	T/M	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N4,800,000.00
4.	Buda Buhari	Kaura	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N400,000.00	N4,800,000.00
															N19,200,000.00

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Ministry on 2nd April 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The receipt of the query was acknowledged and replied on 30th April 2026. A closure certificate was issued after confirmation.

1.3.4 MINISTRY OF JUSTICE:

Revenue Performance:

As per 2025 approved revised budget, the revenue projection of this Ministry was ₦1,877,520,440.00. While on the total actual generated revenue stood at ₦112,301,135.87 the total actual percentage on performance represent 27% which indicated Very low performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFOR MANCE
Internally Generated Revenue	99,500,000.00	112,301,135.87	-12,801,135.87	113%

Expenditure Performance:

During the year under review, the total estimated expenditure of the Ministry of Justice was ₦2,086,500,000.00. While on the actual its expenditure stood at ₦779,469,455.98 which represent 37.4%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMAN CE
Personnel Cost	562,800,000.00	294,749,015.98	268,050,984.02	52%
Overhead Cost	693,700,000.00	484,720,440.00	208,979,560.00	69.9%
Capital Expenditure	830,000,000.00	0	830,000,000	0%
Total	2,086,500,000.00	779,469,455.98	1,307,030,544.02	37.4%

AUDIT INSPECTION REPORT IN RESPECT OF MINISTRY OF JUSTICE FOR THE YEAR 2025

The books of account and other financial records maintained by the Ministry have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action.

INTERNAL CONTROL

As the whole system of control financial and other wise established by the management in order to ensure reliability of accounting records and provide safeguard on the assets of the organization is observed to be fairly maintained.

This can be seen as transaction of the ministry were observed to be carried out with fair observance of due process. The system should be strengthened for the achievement of required result.

CASH BOOK

During the examination of cash book of the ministry for the year under reviews. It was observed that the sum of N70,793,281.54 (Seventy million, seven hundred and ninety-three thousand, two hundred and eighty-one naira, fifty-four kobo) was released to the Ministry by the Accountant General office as monthly Allocation and legal charges. The funds were dully posted as receipt and fully expanded.

Only that cash book was not reconciled as provided by state financial instruction 2015.

Non reconciliation of cash book transaction with the bank statement violet the provision of financial instruction. Please comment, or if you agree ensure proper reconciliation before my next inspection report.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this ministry has a revenue



performance of N 112,301,135.87 (One hundred and eleven million, three hundred and one thousand, one hundred and thirty-five naira, eighty-seven kobo) for the year 2025. Which represent 112.9% of the annual final projected revenue of ₦ 99,500,000.00 (Ninety-nine million, five hundred thousand naira).

Further examination of the ministry's accounting records revealed that, the revenue was nowhere to be found in the books of accounts. It has not been recorded in their cash book nor in their abstract of revenue. The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

EXAMINATION OF THE PAYMENT VOUCHERS

During the period under review, it was observed that payment vouchers amounted to N965, 000.00 were not properly documented as there was no supporting document such as payment receipt, S.R.V and retirement evidences which is contrary to provision of financial instruction 0704 which state that "All payment vouchers must contain full particulars of the payment involved".

The officer controlling the vote was contacted for his explanation on the improper documentation but he could not officer a satisfactory explanation.

Please comment, or if agree the sum of N 965,000.00 should be recovered from the officer controlling the vote who held sway for the year under review, for failure to observed due diligence in discharging his official responsibility and furnish this office with recovery details.

Appendix "A" attached to this report gives full details.

.

OVER PAYMENT

During the examination of the payment voucher No.107 and bank statement dated 14/3/2025 it was revealed that a double payment of N15,000.00 was made to Abdul-Rasheed Bala which contradicts provision of state Financial Instruction.

Please comment or if agree recover the sum of N15,000.00 from AbdulRasheed Bala and paid in the ministry account and furnished this office with recovery details for clarification.

CONTRACT AGREEMENT PROCESSING FEE ACCOUNT (UBA 1001897701)

During the period under review, it was observed that, the Ministry as one of the revenue generating organizations has generated the total sum of N16,900,000.00



(Sixteen million, nine hundred thousand naira) only as revenue from contract agreement processing charged on contract sum awarded by the government. An examination revealed that, the money generated was expended on production of contract agreement forms and other office expenses.

The amount was not remitted to State Revenue Service as provided by State Revenue Law 2020 as amended.

The officer controlling the vote was contacted for his explanation on why the revenue generated was not remitted to state revenue service, but he could not offer a satisfactory explanation. This contradicts the provision of state revenue law 2020 as amended.

Please comment, or if you agree the amount should be appropriately remitted to state revenue service and made available evidence of remittance for my examination. Otherwise the sum of N16,900,000.00 (Sixteen million, nine hundred thousand naira) should be recovered from the officer controlling the vote for his failure to observe due diligence in discharging his responsibilities and furnish this office with recovery detail.

SALARY

During the examination of the salary records it was observed that, gross salaries for the period was paid as follows.

MONTH	GROSS SALARY	DIFF.	STAFF COUNT	DIFF
January 2025	N23,738,889.00	-	182	-
February 2025	N22,172,977.00	N1,565,912.00	172	10
March 2025	N24,965,965.00	N2,992,988.01	172	-

The decrease of N1,565,912.00 and 10 staff was observed between January and February, 2025 was as a result of transfer of 10 staff to Higher Court of Justice as Magistrate Court Judges while the increase of N2,992,988.51 was as a result of including (70,000) minimum wage. Forwarded for you information.

MINISTRY OF JUSTICE LIST OF PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENT ATTACHED FOR THE YEAR 2025

S/N	DATE	PV NO	NAME OF PAYEE	NATURE OF PAYMENT	AMOUNT	OBSERV.
1.	29/1/25	029	Aliyu Alkali Umar	Distribution of Furniture	50,000.00	To forward the list of court distributed
2.	4/1/25	004	Umar Ismail	Purchase of Laptop	145,000.00	Need to The original Booklet with invoice No.0010
3.	24/1/25	164	Ibrahim K. Bawa	Purchase of Souvenir (Two Guinea Brocade)	300,000.00	No payment receipt No SRV attached.



4.	17/2/25	092	Muh'd Sadis Suleiman	Fueling	50,000.00	No payment receipt attached.
5.	7/3/25	117	Muh'd Aminu Abdullahi	D. T. A to Zaria	20,000.00	Assignment at Zaria not specified.
6.	12/3/25	134	Abubakar Idris N.T.A	Tafsir Sponsorship	300,000	This payment is against the provision of the ministry cash allocation to be recover
7.	12/3/25	336	Garba Musa Gusau	Petty cash to the ministry expenditure	100,000	No retirement or payment evidences.
		Total:-			N965,000.00	

RESPONSE TO AUDIT QUERY:

The audit query was sent to the ministry on 2nd April 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. But up to the expiration of time given, the query was neither acknowledged nor replied.

1.3.5 HUMANITARIAN AND RELIEF MATTERS

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance:

During the year under review, the total estimated expenditure of the agency was ₦186,150,000.00. While on the actual its expenditure stood at ₦38,100,000.00 which represent 20%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	186,150,000.00	38,100,000.00	148,050,000.00	20%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	186,150,000.00	38,100,000.00	148,050,000.00	20%

RESIDENT AUDIT REPORT IN RESPECT OF MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT FOR THE PERIOD YEAR 2025

The books of account and other related financial record maintained by the ministry for the year under review have been examined. Observations arising from the Audit inspection are here by forwarded for your comments and further action. Receipt of



this report should be acknowledged within one week and fully replied within three (3) weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and other wise established by the management to ensure reliability of accounting records and provide safeguard on the assets of the organization is observed to be fairly maintained.

This can be seen as transaction of the ministry were observed to be carried out with fair observance of due process.

The system should be strengthened for the achievement of required result.

CASH BOOK OF THE MINISTRY

During the Audit inspection of the ministry's cash book maintained, it was observed that it was fairly maintained. All payment vouchers were posted into the cash book and properly kept accordingly.

EXAMINATION OF PAYMENT VOUCHERS

During the Audit inspection of the ministry's payment vouchers raised and paid, it was observed that payment vouchers to the tune of N 5,910,500.00 (Five million, nine hundred and ten thousand, five hundred naira) only were not accompanied with the proper supporting documents. This is contradiction to the provision of the financial instruction (F.I) no 0704.

The officer controlling the vote was contacted for his comment on the improper documentation, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N 5,910,500.00 (Five million, nine hundred and ten thousand, five hundred naira) only should be recovered from the officer controlling the vote who held sway for the year under review and furnish this office with details of the recovery.

Details of this payment vouchers could be found in Appendix "A" attached to this report.

VOTE BOOK

During the examination of the vote book, it was observed that, Ministry's expenditure as provided in the budget were recorded in the vote book at the beginning of the year. All subsequent expenditure made was also recorded properly with no any record of liability.

STORE

It was observed that proper records and existing store regulation has been maintained and followed as provided by state financial instruction.



APPENDIX “A”
**LIST OF PAYMENT VOUCHERS THAT ARE NOT PROPERLY
DOCUMENTED FOR THE YEAR 2025**

S/N	PV	PAYEE	DETAILS	AMOUNT	OBSERVATION
1.	002/1/25	Mustapha Salisu & others	Monthly allows	N340,000.00	Not seen the veneficial, need to sampling?
2.	003/1/25	Perm sec	Transportation of nej to marafa to bug to be distributed to DPS & vanurable	N785,500.00	Evidence of payment & acknowledgement, seen the transfer not seen the purpose of work?
3.	04/1/25	Karma guest/mm	NEMA official for 4 days in the state	N750,000.00	Receipt & evidence of payment
4.	6/2/25	Mustapha Salisu & others	Monthly allows	N340,000.00	Not seen the veneficial?
5.	3/2/25	P/S SSG office	Purchase of items	N1,325,000	Store record?
6.	002/3/25	Gamji TV Radio	Sponsorship	N250,000.00	No receipt/Acknowledgement
7.	002/3/25	Mustapha Salisu and others	Monthly allows	N340,000.00	Not seen the beneficial?
8.	002/4/25	Mustapha Salisu and others	Monthly allows	N340,000.00	Not seen beneficial?
				N 4,470,500.00	
9.	001/6/25	Mustapha Salisu and others	Monthly allows	N340,000.00	Not seen the beneficiary
10.	007/6/25	Gamji TV Radio	His Excellency two yrs anniversary	N80,000.00	Receipt / Acknowledgement
11.	001/7/25	Mustapha Salisu and others	Monthly allows	N340,000.00	Not seen beneficiary
				N5,230,500.00	
12.	1/7/2025	Mustapha Salisu & others	Monthly Allowance	N340,000.00	Not seen the beneficiaries
13.	1/8/2025	Mustapha Salisu & others	Monthly Allowance	N340,000.00	Not seen the beneficiaries
				N5,910,500.00	

RESPONSE TO AUDIT QUERY:

The audit query was sent to the ministry on 6th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. Receipt of the



query was acknowledged on 27th April 2026. Audit Issues raised are yet to be addressed.

.

1.3.6 PUBLIC SERVICE OFFICE

Revenue Performance

As per 2025 approved revised budget, there was no revenue projection for the commission. Therefore no record of revenue was made.

Expenditure Performance:

During the year under review, the total estimated expenditure of the commission was ₦3,002,842,221.7 While on the actual its expenditure stood at ₦664,628,533.56 which represent 22% of the total projection. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	1,775,742,221.7	564,310,615.61	1,211,431,606.09	32%
Overhead Cost	987,100,000.00	100,317,917.95	886,782,082.05	10%
Capital Expenditure	240,000,000.00	NIL	NIL	NIL
Total	3,002,842,221.7	664,628,533.56	2,098,213,688.14	22%

AUDIT INSPECTION REPORT IN RESPECT OF OFFICE OF THE HEAD OF SERVICE FOR THE YEAR 2025

The books of account and other related records maintained by the Office of the Head of Service for the year 2025 have been examined. Observation arising from the inspection are here by forwarded for your comments.

The receipt of this report should be acknowledged within one week and fully replied within two weeks. You should use the same paragraph numbering as in this report when replying please.

1.0 NATURE OF INTERNAL CONTROL

Internal control is a process—effected by management designed to provide reasonable assurance regarding the achievement of objectives in the following categories: the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations.



2.0 **CASH BOOK**

During the period review, it was observed that, the Cash book is fairly maintained with all the payment vouchers dully posted in the cash book. However the mandatory monthly reconciliation between the cash book and bank statement is observed to have suffered from a neglect, which could in the long run resulted to suffering of financial losses from the government. Adequate measures should be put in place to ensure that, this primary tool of control is observed regularly as provided by the State Financial Instruction.

3.0 **EXAMINATION OF PAYMENT VOUCHERS**

Examination of payment vouchers revealed that payment vouchers to the tune of N 1,550,000.00 (One million, five hundred and fifty thousand naira) were raised and paid without necessary supporting documents attached. This contradicts the provision of financial instruction 0705 of Zamfara State 2015 as amended.

The officer controlling the vote was contacted for his comments, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N 1,550,000.00 (One million, five hundred and fifty thousand naira) should be recovered from the officer controlling the vote who held sway for the period under review for his failure to observe due diligence in discharging his official responsibilities and furnish this office with recovery detail.

The payment vouchers are as per table below:

List of payment vouchers that are not properly documented for the year 2025

S/N	DPV NO	MONTH/YEAR	PAYEE	AMOUNT	OBSERVATION
1.	ZMSG/HS/CA/004	January 2025	Director admin	N600,000.00	No Approval and sub receipt
2.	ZMSG/HS/CA/020	“ “	Murtala officer & others	N200,000.00	No Approval and sub receipt
3.	ZMSG/HS/CA/022	February	Corps member	N120,000.00	No Approval and sub receipt
4.	ZMSG/HS/OC/084/25	May 2025	Chika P. A	N210,000.00	No Relevant attachments
5.	ZMSG/HS/OC/090/25	June 2025	Odojin Isaac	N50,000.00	No Relevant attachments
6.	ZMSG/HS/OC/095/25	“ “	Dir. Head of Service	N100,000.00	No Relevant attachments
7.	ZMSG/HS/OC/124/25	July “	“ “	N270,000.00	No Relevant attachments
				N1,550,000.00	



RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 2nd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. Receipt of the query was acknowledged and replied on 28th April 2026. Queries raised were satisfactorily answered and closure certificates were issued.

1.3.7 HIGH COURT OF JUSTICE

Revenue Performance:

As per 2025 approved revised budget, the revenue projection of this Ministry was ₦34,500,000.00. While on the actual total generated revenue stood at ₦13,277,622.13 which represents 27% as can be seen in the table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	34,500,000.00	13,277,622.13	21,222,377.87	38.5%

Expenditure Performance:

During the year under review, the total estimated expenditure of the Ministry of Justice was ₦2,131,480,000.00 While on the actual its expenditure stood at ₦1,140,080,501.44 which represent 53.5%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	656,880,000.00	633,307,854.00	23,572,146.00	96%
Overhead Cost	529,600,000.00	506,772,647.44	22,827,352.56	95.6%
Capital Expenditure	945,000,000.00	0	0	0%
Total	2,131,480,000.00	1,140,080,501.44	46,399,498.56	53.5%

AUDIT INSPECTION REPORT INRESPECT OF HIGH COURT OF JUSTICE FOR THE YEAR 2025

The books of accounts and other related records maintained by the court for the year under review have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action. Bearing in mind to acknowledge receiving this report within one week and fully replied within three weeks.



Your attention is hereby drawn on the provision of section 0206 of Financial Instruction (M) and I quoted” Promptly *reply to any queries or other observations addressed to MDA`S giving fully the particulars or information required*”.

INTERNAL CONTROL

The internal control system and other operations of the court are observed to be fair. This can be seen as transactions of the court were observed to be carried out with little observance to due process principles.

The system of internal control should be strengthened for the achievement of the required result and set goals of the court.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the court has a revenue performance of N 13,277,622.13 (Thirteen million, two hundred and twenty-seven thousand, six hundred and twenty-two naira, thirteen kobo) for the year 2025. Which represent 38.5% of the projected revenue of ₦34,500,000.00(Thirty-four million, five hundred thousand naira).

Further examination of their accounting records revealed that, the revenue was nowhere to be found in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule against the responsible officers and furnish this office accordingly.

PERSONNEL STAFFS (Anson)

On my previous report I have raise an observation about some personnel regarding non indigene staffs, drivers and staff that did not produce original certificate of their result as well as improper progression and promotion. But up to this time no any response from the management. The staff officer was contacted for his comment, but he could not offer a satisfactory explanation.



Similarly, 392 outstanding staff files are yet to be made available for my examination. The staff officer was asked to bring the remaining files; he always promised that he will made them available but to no avail.

ACCOUNTING RECORDS

During the year under review it was observed that, cash book, payment vouchers, store received voucher (S.R.V), store issue voucher (S.I.V) as well as store ledger all are maintained by the organization only that, vote book and asset register are not properly maintained.

NON-DISCLOSURE OF COURT FINES AND FEES RECORDS

During the year under review, the court fines and fees records were not made available for my examination.

I write officially to the registrar for the disclosure of the records for examination, and discuss the matter with him, but he explain that, court fines and fees can only be seen in the court proceedings which according to him are classified documents which can not been made available to any body.

His attention was drawn to the provision of section 125 (2) of 1999 constitution as amended which provides that “ The public account of a state and of all offices and courts of the state shall be audited by the auditor general for the state who shall submit his report to the house of Assembly of the state concerned, and for the purpose the auditor general or any person authorised by him in that behalf shall have access to all the books, records, returns and other documents relating to those accounts.”

Despite all that, the records were not made available for my examination.

Please comment, or if you agree the provision of the constitution should be respected and made the records available for my inspection, otherwise appropriate disciplinary action should be taken to the affected officers according to the provision of public service rules.

ASSET REGISTER

During the examination of the asset, it was observed that no record was found i.e the register was not maintained by the organization, despite long waiting period to brought it for my examination and inspection, which is contrary to store regulation 2401, 2403 (I TO V) respectively.

The management should ensure full compliance of the store regulation.



VOTE BOOK

As we all know that vote book is the critical tools for monitoring and controlling government expenditures, by ensuring that funds are allocated and used efficiently, it help in preventing extra-budgetary spending and ensure that funds are available for specific purpose.

During the examination and inspection of vote book it was observed that the books are not properly maintained because of over expenditure and no records of outstanding liability.

EXTRA BUDGETARY SPENDING

During the examination of the vote book it was observed that the organization made an over expenditure to the tune of N 54,374,579.00 (Fifty-four million, three hundred and seventy-four thousand, five hundred and seventy-nine naira) only which is contrary to the provision of financial instruction (F.I) 0407 (a,b,c, and d) respectively, and I quoted “ *No expenditure on any subhead in excess of the amount provided in the approved estimate*”

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N 54,374,579.00 (Fifty-four million, three hundred and seventy-four thousand, five hundred and seventy-nine naira) should be recovered from the Accounting officer and officer controlling the vote who held sway for the year under review and furnish this office with recovery details.

Table below provides full details of the economic codes and amount involved.

S/N	ECONOMIC CODE	DESCRIPTION	APPROVED REVISED BUDGET 2025	EXPENDITURE	OVER EXPENDITURE
1	22020312	Library books & Periodical	5,000,000	20,000,000	N 15,000,000
2	22020503	Conference & Seminars - Local	5,000,000	30,051,750	N 25,051,750
3	22020803	Plant Generator Cost	24,000,000	29,163,400	N 5,163,400
4	22021001	Refreshment	34,700,000	43,859,429	N 9,159,429.00
		Total	N 68,700,000.00	N 123,074,579.00	N 54,374,579.00

EXAMINATION OF PAYMENT VOUCHERS

In the course of examination of payment vouchers for the year under review, it was observed that payment vouchers to the tune of ₦ 125,994,117.00 (One hundred and twenty-five million, nine hundred and ninety-four thousand, one hundred and seventeen naira) only were purportedly raised and paid to various organizations and individual without proper documentation. This is contrary to the provision of financial instruction {F.I} 0704,0708{ a,b,c,d,e and f} and I quoted “*All vouchers*



must contain full particulars of the payment involved.” And “before signing a payment voucher the authorizing officer satisfy himself that the charge is correct, that any goods or services have been received, and that the voucher is correctly made out and classified”

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree recover the sum of ₦ 125,994,117.00 (One hundred and twenty-five million, nine hundred and ninety-four thousand, one hundred and seventeen naira) from the officer controlling the vote and the accounting officer for their failure to ensure due diligence in discharging their official functions and furnish this office with recovery details.

LIST OF PAYMENT VOUCHERS THAT ARE NOT PROPERLY DOCUMENTED FOR THE YEAR 2025.

S/ no	Name of payee	P.V	Description of payment	Amount ₦	Observation
1	Chief registrar	01	fueling of vehicle to Abuja	170,000	No invitation & reason for tour no any evidence
2	Sadiq Ibrahim	016	Repairs of gen	100,000	No old items that was change no any evidence.
3	Chief judge & others	18	Touring allowance to Abuja	822,500	No certificate of attendance no fuel receipt no clear evidence.
4	Rukubatu & 5 others	19	Touring allowance to Abuja	1,085,632	No certificate of attendance no fuel receipt no clear evidence.
5	Chief registrar	20	Printing of security document	90,000	No receipt, no any evidence of payment
6	Umar & lawali	31	Payment for fueling to Abuja	720,000	No invitation of tour no any evidence
7	Ibrahim technical	32	Printing of security document	761,000	I am unable to see them for inspection no invoice from the supplier.
8	Senior driver	35	Payment for lubricant	268,300	No receipt no any evidence i.e no empty gl
9	Dahiru moh'd	05	Purchase of lubricant	700,000	No receipt no empty glooms no any evidence.
10	Saidu bello	52	Local training	500,000	No breakdown no any evidence of payment
11	Saidu bello	53	Payment for refreshment	8,000,000	No breakdown no any evidence of payment



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

12	Saidu bello	54	Purchase of fuel	500,000	No receipt no any evidence
13	Chief judge	55	Payment for local training	400,000	No receipt, no any evidence of payment
14	Surajo garba	57	Payment for lubricant	1,300,000	No receipt no empty galoons no any evidence.
15	National association of judges	40	Payment for contribution of Chief Judge	1,000,000	No receipt it was observed that the payment is made to (Abdullahi Garba as per bank statement) not the association.
16	Ogotex investment	43	Purchase of water tank & accessories	489,500	No s.r.v/s.i.v & the old and new tank were not made available for inspection
17	Chairman NAWJ	51	Payment of annual dues	1,000,000	No receipt no any evidence
18	Nura umar	53	Purchase & servicing of car	82,000	No receipts for the services
19	Surajo sani & others	59	Workshop training & registration	282,000	No receipt for registration & fueling no evidence.
20	Surajo garba aliyu	60	Workshop training & registration	359,000	No receipt for registration & fueling no evidence.
21	Adamu haruna tsafe & others	61	Workshop training & registration	299,000	No receipt for registration & fueling no evidence.
22	Surajo sani	62	Purchase of fuel to NJC	200,000	No receipt no any evidence
23	Surajo garba aliyu	63	Purchase of fuel to NJC	300,000	No receipt no any evidence of tour
24	Adamu haruna	64	Purchase of fuel to NJC	300,000	No receipt no any evidence of tour
25	Engineer ayo	76	Purchase & supply electricals	1,250,000	No any evidence of payment no old items not seen
26	Chief Liberian	81	Repairs of library	184,600	No any evidence of payment no old items not seen
27	Saidu umar gummi	191	Purchase of law pillion	400,000	No receipt & were not available for inspection
28	Hon nasiru jangebe	190	Purchase of law pillion	400,000	No receipt & were not available for inspection
29	Alh buzu mohd	185	Refund for previous year contribution	6,000,000	No any evidence of loan collected last year



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

30	Alh buzumohd	193	Purchase of 17 laptop & working tool	5,994,000	No receipt & were not available for inspection
32	Elisha achi buba	192	Purchase of law books	12,856,000	No receipt & were not available for inspection
33	Jansun zamfara chapter	155	Payment for Contribution to jansun	500,000	No request no any evidence of payment
34	Chief registrar	158	Purchase of lubricant	350,000	No clear evidence of purchase i.e no empty glon
35	Hon chief judge & others	147	Duty tour allowance	565,000	No invitation no certificate of attendance no submission evidence
36	Hon sa'adu & others	145	Duty tour allowance	505,000	No invitation no certificate of attendance no submission evidence
37	Hon justice bello tukur	129	Payment of rent of store	1,400,000	No receipt no any evidence
38	Engr Ayo	132	Purchase of maintenance equipment	1,087,000	No cleared evidence of payment
40	Chief registrar	135	2 nd annual confrence	11,444,500	No invitation no submission no certificate of attendance
42	Chief registrar	136	Walfare malgdoor house conference	1,600,000	No submission no clear evidence of payment
43	Hon chief judge & 14 other	186	Annual conference in 2025	21,341,700	No invitation no submission no certificate of attendance
45	Musa garba bukuyum	183	Refund for refreshment of cocktail	500,000	No submission no receipt no clear evidence of payment
46	Hon justice kulu aliyu	184	Refund for refreshment of cocktail	3,000,000	No submission no receipt no clear evidence of payment
47	Hon justice bello tukur	182	Refund for refreshment of cocktail	1,000,000	No submission no receipt no clear evidence of payment
48	Chief registrar	82	Subscription of DSTV	1,620,000	It was observe that the payment was paid to some one
49	Principle store	83	Purchase of record books	118,000	No receipt & I were unable to see them.
50	Principle store	84	Printing of judiciary forms	784,000	



51	Hon chief judge & 4 others	85	Duty tour to NJC Abuja	668,000	No invitation no submission no certificate of attendance
52	Umar Abubakar	86	Purchase of fuel to Abuja	500,000	No any evidence of tour in the PV
53	Chief registrar	89	Purchase of 2 no of printers & tuner	580,000	No receipt SRV & SIV & I were unable to see them.
54	Almajir takaim	100	Purchase of solar battery	210,000	No receipt SRV SIV & I was unable to see them.
55	sadiq ibrahim	101	purchase of lubricants	223,000	No receipt SRV SIV & I was unable to see the empty galoon
56	NBA zamfara branch	97	Tour allowance to Enugu	22,707,385	No receipt for registration no certificate no air ticket no any evidence
57	Alh buzu moh'd	97	Payment for activities of swearing in	6,977,000	No breakdown no receipt no any evidence
58	Eng ayo	90	Installation of solar power to street	1,500,000	It was observe that the payment was made (Abdullahi Garba as per bank statement) & no any evidence of work
			Total	N 125,994,117.00	

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 5th May 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. Receipt of the query was acknowledged and replied on 12th May 2026. Queries raised were satisfactorily answered and closure certificates were issued.

2.0 PARASTATALS UNIT.

2.1 BOARD OF INTERNAL REVENUE

Revenue Performance:

As per 2025 approved revised budget, the revenue projection of the Board was N27,020,400,000.00 While on the actual the sum of ₦14,553,578,840.94 was generated which represent 54% of the projected revenue. Table below gives full details.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	27,020,400,000.00	14,553,578,840.94	12,466,821,159.06	54%

Expenditure Performance:



During the year under review, the total estimated expenditure of the Board was ₦3,568,976,343.16. While on the actual basis its expenditure stood at ₦2,117,552,923.05 which represent 59%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	381,423,420.11	Nil	Nil	Nil
Overhead Cost	2,117,552,923.05	2,117,552,923.05	0	100%
Capital Expenditure	1,070,000,000.00	Nil	-1,070,000,000.00	0
Total	3,568,976,343.16	2,117,552,923.05	-1,070,000,000.00	59%

AUDIT INSPECTION REPORT IN RESPECT OF ZAMFARA INTERNAL REVENUE SERVICE FOR THE YEAR 2025

The books of account and other related record maintained by the service for the year have been examined. Observation arising from the inspection are hereby forward for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks

INTERNAL CONTROL

This is an internal process and a formidable tool that guarantees proper performance of both management and other personnel and also designed to provide assurance as to the reliability and accuracy of the financial information. The system is observed to be fairly maintained.

CASH BOOK

During the examination of cash book, it was observed that, receipts and payments for the year under review were not properly posted into the cash book. The cash book was not reconciled with the bank statements on monthly basis as provided by the state Financial Instruction 2015 as revised.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of payment vouchers for the year under review, it was observed that, payment vouchers to the tune of ₦22,251,340.00 were purportedly raised and paid to various organization and individuals without proper documentation. Failure to document payment vouchers properly violet the provision of state financial instruction 0704 of the year 2015.

The officer controlling the vote was contacted for his comment, but he could not offer satisfactory explanation.

Please comment, or if you agree the payment vouchers should be properly documented and made them available for my examination, otherwise the sum of ₦



22,251,340.00 should be recovered from the officer controlling the vote who held sway for the year under review and furnish this office with recovery details. Appendix "A" attached to this report gives full details.

IMPROPER STORE DOCUMENTATIONg

During the inspection of store records for the year under review, it was observed that, procurement of store items to the tune of N8,301,980.00 were made by various suppliers without entering the procured items in the S.R.V and store ledger account of the board.

Failure to take proper records of procured items into the ledger account contradict the provision of existing store regulation of the state. The officer controlling the vote was contacted for his comments, but he could not offer a satisfactory explanation. Please comment, or if you agree proper store records should prepared and made available for my inspection, otherwise the sum of N 8,301980.00 should be recorded from the store keeper who held sway for the year under review for his failure to observed due diligence in the conduct of his official assignment, and furnish this office with recovery details.

Details of the procured items not properly documented into the store could found in Appendix "B" attached to this report:

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was not properly maintained by the service.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning this service has a revenue performance of N 14,553,578,840.94 (Fourteen billion, five hundred fifty-three million, five hundred and seventy-eight thousand, eight hundred and forty naira, ninety-four kobo) for the year 2025. Which represent 53.9% of the annual final projected revenue of ~~N~~27,020,400,000.00(Twenty-seven billion, twenty million, four hundred thousand naira).



Further examination of the service accounting records revealed that, the revenue was not recorded in the service's books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

APPENDIX "A"
PAYMENT VOUCHERS NOT PROPERLY DOCUMENTED
FOR THE YEAR 2025

DATE	PV	PAYEE	AMOUNT	DETAILS
10/4/2025	458	DOT/Allowance	1,680,000.00	Productions of jackets
25/4/2025	540	Muktar L Mada	74,000.00	Service air-conditions
30/4/2025	560	Muktar L Mada	90,000.00	Repairs of AC
25/5/2025	698	Yusuf M.Yusuf	605,400.00	Re. fees
10/6/2025	744	Muktar L. Mada	3,073,560.00	Drainage system
30/6/2025	799	Mubarak Ibrahim	200,000.00	Purchase of stamp
30/6/2025	810	Muktar L. mada	1,317,240.00	Construct of drainage
29/7/2025	957	Hauwau Haruna	1,740,000.00	Purchase items
19/8/2025	1112	Murtala Garba	128,000.00	Purchase of tuner
20/8/2025	1123	Lawal Sanda	5,100,000.00	Purchase of rice
21/8/2025	1124	Muktar L. Mada	65,000.00	Purchase of fuel
22/8/2025	1139	Norwest/DAHR	1,778,140.00	Rep of MV
22/8/2025	1140	Lawal Sanda	400,000.00	Bal. of rice
		Grand total: -	₦22,251,340.00	

APPENDIX "B"
DETAILS OF PROCUREMENT WITHOUT DUE PROCESS

DATE	PB	PAYEE	AMOUNT
23/5/2025	705	SNR Driver	495,600.00
23/5/2025	708	DD Finance	4,085,000.00
12/5/2025	049	D.A H R	47,000.00
26/5/2025	717	D.A.H R	250,000.00



12/5/2025	644	D.A H R	186,000.00
22/5/2025	667	Store Officer	276,500.00
22/5/2025	672	DFS Martai	236,880.00
8/5/2025	600	Biliyaminu	387,000.00
21/5/2025	710	Mustapha Gwashi	800,000.00
13/6/2025	759	“ “	150,000.00
30/6/2025	809	C.S.O	338,000.00
30/6/2025	815	Mustapha Gwashi	1,050,000.00
			N8,301,980.00

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Service on 6th July 2025 and it was given one week to acknowledge receipt of it and reply within three weeks. Receipt of the query was acknowledged and responded on 16th July 2026, given response to all audit issues raised, and an Auditor was re -assign to verify. After the confirmation on audit issues raised a closure certificate was issued.

2.2 COLLEGE OF AGRICULTURE AND TECHNOLOGY BAKURA**Revenue Performance:**

As per 2025 approved revised budget, the revenue projection of the College was ~~N~~47,300,000.00. While on the actual the sum of ~~N~~11,986,798.61 was generated which represent 25% of the projected revenue. Table below gives full details.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	47,300,000.00	11,986,798.61	35,313,201.39	25%

Expenditure Performance:

During the year under review, the total estimated expenditure of the College was ~~N~~601,000,000.00. While on the actual its expenditure stood at ~~N~~411,627,540.94 which represent 68%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	552,000,000.00	403,227,540.94	148,772,459.06	73%
Overhead Cost	49,000,000.00	8,400,000.00	40,600,000.00	17%
Capital Expenditure	0.00	0.00	0.00	Nil
Total	601,000,000.00	411,627,540.94	189,372,459.06	68%



**AUDIT INSPECTION REPORT IN RESPECT OF COLLEGE OF
AGRICULTURE AND TECHNOLOGY BAKURA FOR THE YEAR 2025**

During the year under review the college maintains no records of any financial transaction. The college Director of Finance (Bursar) was contacted several times, for the matter but to no avail.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the College has a revenue performance of N 11,986,798.61 (Eleven million, nine hundred and eighty-six thousand, seven hundred and ninety-eight naira, sixty-one kobo) for the year 2025. The revenue performance figure represents 25.3% of the projected revenue of N47,300,000.00 (Forty-seven million, three hundred thousand naira).

Further examination of their accounting records revealed that the revenue was not recorded in their account books. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rules and state financial instruction against the officers responsible and furnish this office accordingly.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the College on 1st April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged on 14th April, 2026. But audit issues raised were not resolved.

2.3 COMMODITY DISTRIBUTION AND MARKETING COMPANY

Revenue Performance:

As per 2025 approved revised budget, the revenue projection of the Company was ₦66,500,000.00. While on the actual only the sum of ₦255,394.00 was generated which represent 0.4% of the projection.



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANC E
Internally Generated Revenue	66,500,000.00	255,394.00	66,244,606.00	0.4%

Expenditure Performance:

During the year under review, the total estimated expenditure of the Company was ~~N~~676,960,000.00. While on the actual its expenditure stood at zero which represent 0%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	133,860,000.00	Nil	Nil	0%
Overhead Cost	543,100,000.00	Nil	Nil	0%
Capital Expenditure	0.00	Nil	Nil	0%
Total	676,960,000.00	Nil	Nil	0%

**AUDIT INSPECTION REPORT IN RESPECT OF COMMODITY
DISTRIBUTION & MARKETING BOARD FOR THE YEAR 2025.**

The books of account and other related records maintained by the Board has been examined. Observation arising are here by forwarded for your comment and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is a process—effected by an entity's management, and other personnel—designed to provide reasonable assurance regarding the achievement of objectives in the following categories: the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The system is observed to be fairly maintained. But it should be strengthened for better and reliable result of college's operations.

ACCOUNTING RECORDS

During the year under review, it was observed that, no any accounting record was maintained by the board as result of non-cash release to the board by the accountant general office throughout out the year.



REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the Company's revenue performance was the sum N 255,394.00 (Two hundred and fifty-five thousand, three hundred and ninety-four naira) for the year 2025. The revenue performance figure represents 0.4% of the projected revenue of N66,500,000.00(Sixty-six million, five hundred thousand naira).

Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 29th April 2025, and it was given one week to acknowledge the receipt of it and reply within three weeks.

The query was acknowledged and duly responded on 14th May 2025 and query closure certificate issued.

2.4 DIRECTORATE OF POLITICAL AFFAIRS AND INTER-PARTY RELATION

Revenue Performance:

This agency does not form part of state government revenue generating agencies. Therefore no record of revenue was from the agency.

Expenditure Performance:

During the year under review, the total estimated expenditure of the directorate was ₦159,650,000.00. While on the actual its expenditure stood at ₦17,907,739.76 which represent 11%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	10,350,000.00	9,862,598.50	487,401.50	95%
Overhead Cost	149,300,000.00	8,045,141.26	141,254,858.74	5%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	159,650,000.00	17,907,739.76	141,742,260.24	11%

**AUDIT INSPECTION REPORT IN RESPECT OF THE
DIRECTORATE OF POLITICAL MATTERS AND INTER-PARTY
RELATION FOR THE YEAR 2025.**

The books of account and other related records maintained by the Directorate has been examined. Observation arising are here by forwarded for your comment and further action. Receipt of this report should be acknowledge within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

The system of internal control is a formidable tool that guarantee proper performance of both management and other personnel and also designed to provide assurance as reliability and accuracy of the financial information. This system was observed to be fairly maintained by directorate as some of the transaction are being carried out with a little observances to due process.

CASH BOOK

During the examination of cash book it was observed that all receipts and payments for the year under review were dully posted into the cash book. During the year a total sum of N 500,000.00 monthly cash allocation was paid to the college by the state accountant general and the money were dully receipted and posted in to the college cash book. Only that, the cash book was not reconciled with the bank statement on monthly basis as provided by the state Financial Instruction 2015 as revised.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.



During the year under review, it was observed that this important book was not maintained by the college.

PAYMENT VOUCHERS FOR THE PERIOD

During the examination of the payment vouchers it was observed that, payment vouchers to the tune of N4,200,000 (Four million, two hundred thousand naira) were purportedly raised and paid for various expenditures and were not properly documented with necessary vouching documents. Which is contrary to the provision of Zamfara State financial instruction N.0704 and 0706, which says that all vouchers must contained full particulars of the payment involved and if there is more than one payee on the payment vouchers a sub-receipt (Treasury from 135) should be prepared and attached to the payment vouchers

The head of council's treasury was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N4,200,000 (Four million, two hundred thousand naira) should be recovered from the head of treasury for his failure to observed due diligence in discharging his official responsibilities and furnish this office with recovery details. Appendix "A" to this report gives full details

STORE RECORDS

During the examination of the store it was observed that, the store records provided to be maintained by the store regulations were not maintained throughout the period. When contacted, the finance department about the records there is no clear explanation offered.

Please comment, or if you agree the records should be established and made available for my next inspection report.

STAFF AND SALARIES

During the examination of staff and salary of the directorate it was observed that has the total number of eleven (11) staff from the nominal roll with monthly gross salary which is up to the tune of (N878,814.65) eight hundred and seventy eight thousand eight hundred and fourteen naira point sixty five kobo and total monthly net pay which is up to the tune of (N772,639.33) seven hundred and seventy two thousand six hundred and thirty nine naira point thirty three kobo. Therefore, no observation raised.

RECORDS NOT MADE AVAILABLE FOR INSPECTION

During the inspection the council's payroll has not been made available inspection. Despite several request the document could not be made available.



Please comment, or if you agree the document should be made available for my examination, otherwise appropriate action should be taken to its' custodian and furnish this office with action taken

APPENDIX 'A'
PAYMENT VOUCHERS RAISED AND PAID WITHOUT RELEVANT DOCUMENT
FOR THE YEAR 2025.

S/N	PV NO	PAYEE	NATURE OF PAYMENT	AMOUNT	OBSERVATION
1.	1/1/2025	S.A	Purchase of refreshment items	N414,000.00	NO SRV/SIV
2.	2/1/2025	D.A	Office stationeries	N186,000.00	NO SRV/SIV
3.	3/1/2025	D.A	Payment of casual staff	N50,000.00	No sub-receipt
4.	4/1/2025	Abdullahi Abdulaziz	Financial assistance	N50,000.00	No sub-receipt
5.	1/2/2025	Casual staff	Payment of casual staff	N480,000.00	No sub-receipt
6.	2/2/2025	D.A	Purchase of refreshment items	N8,500.00	NO SRV/SIV and expenditure form
7.	3/2/2025	S.A	Office stationeries	N90,000.00	NO SRV/SIV, no expenditure form
8.	4/2/2025	S.A	Welfare package	N521,500.00	No expenditure form
9.	14/3/2025	Saidu & others	Financial assistance	N40,000.00	No sub-receipt
10.	15/3/2025	Casual staff	Payment of casual staff	N80,000.00	No sub-receipt and expenditure form
11.	16/3/2025	Abdullahi mayana	Financial assistance	N30,000.00	No sub-receipt
12.	17/3/2025	S.A/SSA	Purchase of one single cushion sealer	N550,000.00	No SRV&SIV
13.	19/4/2025	S.A	Sallah welfare package purchased of cow	N615,000.00	No exp. form No SRV&SIV
14.	20/4/2025	D.A	Payment of casual staff	N85,000.00	No sub-receipt
15.	8/5/2025	S.A	Repair of office furniture	N350,000.00	No sub-receipt
16.	9/5/2025	S.A	Financial assistance	N350,000.00	No sub-receipt & exp. form
17.	19/6/2025	S.A	Sallah welfare package purchased of cow & transportation	N615,000.00	No exp. form
18.	20/6/2025	D.A	Payment of casual staff	N85,000.00	No sub-receipt and exp. form
				N4,200,000.00	

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Directorate on 2nd April, 2026 and it was given one week to acknowledged the receipt of it and reply within three weeks. The query was neither acknowledged nor replied. The directorate swiftly replied the query on the



same date it was send. The directorate promised to make improvement on Salary Record cards and personnel emolument register. An Auditor was send to confirm their reply and it was found to be in order.

2.5 DIRECTORATE OF RURAL WATER SUPPLY

Revenue Performance:

As per 2025 approved revised budget, the revenue projection of the directorate was ₦706,900,000.00. While on the actual the sum of ₦117,010,411.29 was generated which represent 17% of the projected revenue. Table below gives full details.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/D EFICIT	% Revenue PERFORM ANCE
Internally Generated Revenue	706,900,000.00	117,010,411.29	589,889,588.71	17%

Expenditure Performance:

During the year under review, the total estimated expenditure of the directorate was ₦906,900,000.00. While on the actual its expenditure stood at ₦121,964,484.14 which represent 13%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	20,700,000.00	16,197,887.78	4,502,112.22	78%
Overhead Cost	26,200,000.00	NIL	NIL	NIL
Capital Expenditure	860,000,000.00	105,766,596.36	754,233,403.64	12%
Total	906,900,000.00	121,964,484.14	758,735,515.86	13%

AUDIT INSPECTION REPORT IN RESPECT OF DIRECTORATE OF RURAL WATER SUPPLY FOR THE YEAR 2025

The books of account and other related records maintained by the Directorate has been examined. Observation arising are here by forwarded for your comment and further action. Receipt of this report should be acknowledge within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

The system of internal control is a formidable tool that guarantee proper performance of both management and other personnel and also designed to provide assurance as



reliability and accuracy of the financial information. This system was observed to be fairly maintained by directorate as some of the transaction are being carried out with a little observances to due process.

CASH BOOK

During the examination of cash book it was observed that all receipts and payments for the year under review were dully posted into the cash book. During the year a total sum of N 7,000,000.00 (Seven million naira) was received by the Directorate from the state accountant general and the money were dully receipted and posted in to the cash book. The money is meant for maintenance of rural bore-holes, water tanks and other related issues. It was also observed that, the cash book was not reconciled with the bank statement on monthly basis as provided by the state Financial Instruction 2015 as revised.

Details of the funds received is attached to the report as appendix "A".

EXAMINATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that, payment vouchers to the tune of N785,000 (Seven hundred and eight-five thousand naira) were purportedly raised and paid for various expenditures and were not properly documented with necessary vouching documents. Which is contrary to the provision of Zamfara State financial instruction N.0704 and 0706, which says that all vouchers must contained full particulars of the payment involved and if there is more than one payee on the payment vouchers a sub-receipt (Treasury from 135) should be prepared and attached to the payment vouchers

The Director of finance and account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N785,000 (Seven hundred and eight-five thousand naira) should be recovered from the Director of finance and account for his failure to observed due diligence in discharging his official responsibilities and furnish this office with recovery details. Appendix "B" to this report gives full details

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was fairly maintained by the Directorate.



STORE RECORDS

During the examination of store records it was observed that, they are fairly maintained, all the purchased items have been posted in the store ledger.

APPENDIX “A”

FUND RECEIVED FROM MINISTRY OF FINANCE FOR THE PERIOD COVERED BY THIS REPORT (1ST JANUARY TO 31ST MAY, 2025) IN RESPECT OF DIRECTORATE OF RURAL WATER SUPPLY GUSAU, ZAMFARA STATE.

January 2025	-	N1,000,000.00
February 2025	-	N1,000,000.00
March 2025	-	N1,000,000.00
April 2025	-	N 1,000,000.00
May 2025	-	N1,000,000.00
June 2025	-	N1,000,000.00
July 2025	-	N 1,000,000.00
Total:-	-	N 7,000,000.00

APPENDIX ‘B’

PAYMENT VOUCHERS WITHOUT PROPER DOCUMENTATION IN RESPECT OF DIRECTORATE OF RURAL WATER SUPPLY GUSAU FOR THE YEAR 2025.

S/N	PV NO	PAYEE	NATURE OF PAYMENT	AMOUNT	OBSERVATION
1.	15/5/2025	Nura Sani D A	Purchase of Chairs	N200,000.00	NO SRV/SIV
2.	9/3/2025	Nura Sani D A	Repairs of Bimasa Generator Room	N450,000.00	No Invoice/receipt
3	19/6/2025	Kabiru Abdulkadir (Staff Officer)	Renovation of Pump house at Dogon Kade	N 135,000.00	No breakdown of item purchased for renovation.
	Total			N 785,000.00	

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Directorate on 2nd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and duly responded on 5th June 2026 and query closure certificate issued.



2.6 BUREAU OF PUBLIC PROCUREMENT

Revenue Performance:

As per 2025 approved revised budget, the revenue projection of the Board was ₦1,800,000,000.00 While on the actual the sum of ₦1,578,359,890.18 was generated which represent 88% of the projected revenue. Table below gives full details.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	1,800,000,000.00	1,578,359,890.18	221,640,109.82	88%

Expenditure Performance:

During the year under review, the total estimated expenditure of the Board was ₦78,470,000.00. While on the actual its expenditure stood at ₦18,000,000.00 which represent 23%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	41,400,000.00	NIL	NIL	NIL
Overhead Cost	37,070,000.00	18,000,000.00	41,400,000.00	49%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	78,470,000.00	18,000,000.00	60,470,000.00	23%

AUDIT INSPECTION REPORT IN RESPECT OF BUREAU OF PUBLIC PROCUREMENT FOR THE YEAR 2025

The accounts and allied record maintained by the organization were examined. Observations arising from the inspection are hereby forwarded for your comments and further action.

Please receipt of this report should be acknowledge within one week and fully replied within three weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control is a process, effected by an entity's management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance. The system is observed to be fairly maintained, there is need for improvement for the attainment of the organization's objectives.



CASH BOOK

During the examination of the cash book, it was observed that, the records was properly prepared, only statutory provision of reconciling the cash book and bank statement has not been observed during the year under review.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the Bureau has a revenue performance of N 1,578,359,890.18 (One billion, five hundred and seventy-eight million, three hundred and fifty-nine thousand, eight hundred and ninety-naira, eighteen kobo) for the year 2025. Which represent 87.7% of the annual final projected revenue of ~~N~~1,800,000,000.00(One billion, eight hundred million naira). Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

EXAMINATION OF THE PAYMENT VOUCHER

During the period under review it was observed that payment vouchers are fully documented and posted into the cash book respectively without any misclassification against the payment vouchers and cash book.

VOTE BOOK

During the examination of the vote book, it was observed that, organization's expenditure as provided in the budget were recorded in the vote book at the beginning of the year. All subsequent expenditure made was also recorded properly with no any record of liability.

STORE LEDGERS

During the examination of the store/ledger records it was observed that all the supplies made during the year were posted properly into the store ledgers. All store



items were received through the instrument of SRV and when issued out and SIV is raised before moving any item from the store.

CASH ALLOCATION

During the examination of the cash allocation it was observed that, the Bureau has received the sum of N6,000,000.00 Six million for four months which is January, Feb, March and April 2025 from the office of the Accountant General Zamfara State Ministry of Finance and also the cash allocation cover all others non contract activities like meeting travelling, maintaining of works, purchasing of Stationaries fueling of motor vehicle e.t.c

COST OF COLLECTION

Expenditure records for cost of collection have not been made available for my inspection. During my observation I find that no cost of collection for the month of May 2025 the bank statement show no any transaction for this month.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Bureau on 22nd June 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. Receipt of the query was acknowledged, on 3rd July, 2026 and a confirmation was conducted and was issued with a query closure certificate.

2.7 INFRASTRUCTURE AND URBAN RENEWAL AGENCY

Revenue Performance:

This agency does not form part of state government revenue generating Agency. Therefore no record of revenue was from the agency.

Expenditure Performance:

During the year under review, the total estimated expenditure of the Agency was ₦56,700,000.00. While on the actual its expenditure stood at ₦30,851,194.72 which represent 54%. This can be seen as per table below:

DESCRIPTI ON	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFIC IT	% Expenditure PERFORMANCE
Personnel Cost	NIL	NIL	NIL	NIL
Overhead Cost	56,700,000.00	30,851,194.72	25,848,805.28	54%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	56,700,000.00	30,851,194.72	25,848,805.28	54%



AUDIT INSPECTION REPORT IN RESPECT OF INFRASTRUCTURE AND URBAN RENEWAL AGENCY FOR THE YEAR 2025

The books of account and other related records maintained by the Agency for the year 2025 have been examined. Observation arising from the inspection are here by forwarded for your comments.

The receipt of this report should be acknowledged within one week and fully replied within two weeks. You should use the same paragraph numbering as in this report when replying please.

NATURE OF INTERNAL CONTROL

Internal control is a process—effected by management designed to provide reasonable assurance regarding the achievement of objectives in the following categories: the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The system is observed to be fairly maintained; due process principles is observed to be followed to some extent. The system should be improved for smooth operation of the Agency.

CASH BOOK

During the examination of cash book maintained by the Agency it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book accordingly. A monthly cash allocation of N 3,000,000.00 (Three million naira) being received from the Accountant General office is dully posted into the cash book and expended with all necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

DEPARTMENTAL VOTE EXPENDITURE ACCOUNT (DVEA) BOOK (VOTE)

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the examination of this important vote, it was observed that, at the beginning of the year all expenditure provisions for the year were dully posted in accordance with Administrative and Economic codes. Equally an expenditure of the sum of N 7,825,744.00 was made and properly posted in the vote as rightly observed.



PAYMENT VOUCHERS

During the audit inspection of the payment vouchers maintain by the Agency. It was observed that the expenditure was processed through the operation of vouchers which serve as evidence of payment made. All the payment vouchers were properly arranged and supported with relevant vouching document attached.

RESPONSE TO AUDIT QUERY :

The audit query was sent to the Directorate on 16th April, 2026 and it was given one week to acknowledged the receipt of it and reply within three weeks. The directorate replied to the query on 13th May, 2026 responding to all audit issues raised and a closure certificate was issued.

2.8 HUMAN CAPITAL DEVELOPMENT

Revenue Performance:

This agency does not form part of state government revenue generating agencies. Therefore no record of revenue was from the agency.

Expe77,700,000.00. While on the actual its expenditure stood at ₦55,104,000.00 which represent 71%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	NIL	NIL	NIL	NIL
Overhead Cost	77,700,000.00	55,104,000.00	22,596,000.00	71%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	77,700,000.00	55,104,000.00	22,596,000.00	71%

AUDIT INSPECTION REPORT IN RESPECTED OF HUMAN CAPITAL DEVELOPMENT FOR THE YEAR 2025

The books of account and other related records maintained by the organization for the year under review have been examined.

Observation arising from the inspection are hereby forwarded for your comments. Bearing in mind to acknowledge the receipt of this report within one week and fully replied within (3) three weeks. You should used the same paragraph numbering as in this report when replying.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers posting via cash book revealed that some payment vouchers were raised and paid without necessary supporting document attached. This was also presented as normal audit queries against the officers concerned.



During the scrutiny of Bank statement, it was observed the total sum of Five hundred thousand (N500,000.00) was transferred from Zenith Bank account in the name of Nura Muawuya.

Further examination of records available revealed there was no payment voucher raised no receipt and it was not even recorded in the cash book and vote book. When contacted the director finance and Account (Lawali Suleman could neither account for the payment no explain for the purpose it was made.

Please comment or if you agree recover the total sum of Five hundred thousand N500,000.00 from the officer involve in person Nura Muawuya) whose transferred made to or from the accounting officer who authorized the payment and inform this office with recovery details accordingly.

Departmental payment voucher HCD/OC/25/2025 with the sum of Eight hundred thousand N800,000.00 was raised and paid to Chairman Jibwis & others for the payment of financial assistance observation arising from this payment voucher revealed that, the payment was made without necessary supporting document attached which include sub-receipt.

Please comment or if you agree produce the said sub-receipt or recover the total sum of N800,000.00 from the Chairman Jibwis & other who received the payment or from the cashier (Nura Muawuya) who prepared the payment and inform this office with details of recovery accordingly.

Department payment voucher no HCD/OC/015/2025 dated 03/9/2025 with the sum of N1,400,000.00 One million four hundred thousand was paid to Hon. Special Adviser and others for the payment of duty tour allowance for the 3 day training at Kaduna state. Observation arising from this payment voucher revealed that the payment was made with wrong computation of their duty tour allowance according to circular ED 1/2020 EST/ZMS/DTA/029/VOL.I dated 10th February 2020 approval by His Excellency the Executive Governor of Zamfara State Hon. Bello Muhammad MON (Mattawallen Maradun) signed by (Haruna Sallau mni) Permanent Secretary establishment stated according to the level as per Appendix "A" attached is the reference. When contacted the Director Finance and account (Lawali Suleman) could neither account for the payment no explain for purpose it was made.

Please comment or if you agree recover the total sum of N828,000.00 stand as over paid from the officers concerned or from the cashier who prepared the payment (Nura Muawuya) and furnish this office with details accordingly.



DVEA BOOK

It was observed that this important document has not been maintained by the organization for the year under review this is contrary to the provision of Financial Instruction No. 0402.

Please comment, or if you agree the document should brought up to date before my next 2026 inspection.

REPORT AGAINST 2024

I will like to notify you that during the year 2024, it was noted that no any single kobo received by the agency from the Ministry of Finance as cash allocation or any other payment for your perusal please.

APPENDIX 'A'

LIST OF STAFFS RECEIVED PAYMENT OF DUTY TOUR ALLOWANCE FOR 3 DAYS TRAINING AND WORKSHOP AT KADUNA STATE

S/N	NAME	RANK/GL	WRONG COMPUTATION	CORRECT COMPUTATION	DIFF.
1.	Nura Surajo S.A	Fixed	N950,000.00	3x350000=N105000	N145,000.00
2.	Babangida Alto SSA	Fixed	N80,000.00	3x25000=N75000	N5,000.00
3.	Lawali Suleman DFA	14	N80,000.00	3x18000=N54000	N26,000.00
4.	Nura Muawuya Acct.	14	N80,000.00	3x18000=N54000	N26,000.00
5.	Abubakar Muh'd Bello SO	14	N80,000.00	3x18000=N54000	N26,000.00
6.	Bilyaminu Muh'd Media	Media	N80,000.00	3x10000=N30000	N50,000.00
7.	Prof.Muh'd Resarce P	16	N250,000.00	3x20000=N60000	N190,000.00
8.	Prof.Haj,Binta Sani R	16	N250,000.00	3x20000=N60000	N190,000.00
9.	Alh. Rani SA	Fixed	N250,000.00	3x250000=N75000	N175,000.00
					N828,000.00

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Directorate on 2nd April, 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

**2.9 KING FAHAD IBN ABDUL-AZIZ WOMAN AND CHILDREN HOSPITAL****Revenue Performance:**

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦200,000.00 While on the actual is Zero of the projected revenue. Table below gives full details.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	200,000.00	0.00	0.00	0%

Expenditure Performance:

During the year under review, the total estimated expenditure of the Board was ₦78,470,000.00. While on the actual its expenditure stood at ₦18,000,000.00 which represent 23%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	312,000.00	0.00	0.00	0%
Overhead Cost	95,400,000.00	85,196,698.00	10,203,302.00	89%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	95,712,000.00	85,196,698.00	10,203,302.00	89%

AUDIT INSPECTION IN RESPECT OF KING FAHAD IBN ABDUL-AZIZ WOMAN AND CHILDREN HOSPITAL FOR THE YEAR 2025

The books of account and other related financial record maintained by the Hospital for the year under review have been examined. Observations arising from the Audit inspection are hereby forwarded for your comments and further action. Please receive this report acknowledged within one week and fully replied within three (3) weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of financial control and otherwise established by the management to ensure reliability and safeguard the financial records of an organization. The system is observed to be fairly maintained; this can be seen as most of the transactions of the Hospital were observed to be carried out with fair adherence to due process principles.

The system should be strengthened for the achievement of required results and set goal of the Hospital.



CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book accordingly. A monthly cash allocation of N 1,500,000.00 (One million, five hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

PAYMENT VOUCHER

Examination of payment vouchers revealed that, payment vouchers raised and paid for the year under review were properly documented with all necessary vouching documents.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the examination of this very important document, it was observed that the hospital maintained it properly, that head and sub-head were posted successfully and accordingly keep.

The accounts and other related records maintained the hospital for the period stated above have been examined. Therefore, the observation arising from the audit inspection are here by forwarded for your prompt action.

STORES/LEDGER

During the examination of the stores inventory, it was also observed that all the expenditures incurred during the period were posted in to the store ledgers accordingly in which SRV, SIV and purchased receipt invoice number were also attached in accordance to the provision of store regulation no 307 and no 605, which stated that a completed records of receipt and issued of all articles of the store for the hospital were properly maintained.

RESPONSE TO AUDIT QUERY :

The audit query was sent to the Hospital on 7th April, 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was



neither acknowledged nor replied. The query was acknowledged and responded positively, and query closure certificate was issued.

2.2.1 FIRE SERVICE:

Revenue Performance:

During the year 2025 the revenue projection of service was the sum of ₦207,000,000.00 While on the actual only the sum of ₦2,539,656.13 was generated, which represent 1% of the total projection. Details could be seen as per table below:-

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	207,000,000.00	2,539,656.13	204,460,343.87	1%

Expenditure Performance:

During the year under review, the estimated expenditure of the service for both recurrent and capital was N3,322,844,228.73. While on the actual the service's expenditure stood at N613,446,086.28 which represent 18% of the total projection. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	571,444,228.73	571,444,228.73	0	100%
Overhead Cost	101,400,000.00	42,001,857.55	59,398,142.45	41%
Capital Expenditure	2,650,000,000.00	NIL	2,650,000,000.00	0%
Total	3,322,844,228.73	613,446,086.28	2,709,398,142.45	18%

AUDIT INSPECTION REPORT
IN RESPECT OF ZAMFARA STATE FIRE SERVICE DEPT.
FOR THE PERIOD 1ST JANUARY TO 31ST 2025

The books of account and other related records maintained by the Agency has been examined. Observation arising are here by forwarded for your comment and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.



INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the organization in an orderly and efficient manner.

During the year under review the internal control system of the Service is observed to be fairly maintained.

CASH BOOK

During the examination of cash book maintained by the Service it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book and vote book accordingly. A monthly cash allocation of N 3,500,000.00 (Three million, five hundred naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial loses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the Service's revenue performance was the sum of N 2,539,656.13 (Two million, five hundred and thirty-nine thousand, six hundred and fifty-six naira, thirteen kobo) for the year 2025. The revenue performance figure represents 1.2% of the projected revenue of N207,000,000.00(Two hundred and seven million).

Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.



PAYMENT VOUCHERS

During the examination of the payment vouchers for the year under review, it was observed that, payment vouchers to the tune of N979,900.00 (Nine hundred and seventy-nine thousand nine hundred naira) only were raised and paid without proper support documents such as S.I.V Sub-receipt, submission etc, which contradict provision of state financial instruction No 0704. The officer controlling the vote was contacted for his comment, but he could not offer satisfactorily explanation.

Please comment, or if you agree the sum of N979,900.00 (Nine hundred and seventy-nine thousand nine hundred naira) should be recovered from the officer controlling the vote who held sway for the year under review and furnish this office with recovery details.

Appendix "A" to this report gives full details.

VOTE BOOK

During the examination of it was observed that the fire service department have maintained the vote book for the period of inspection and entered payment vouchers in to vote book.

STORE

During the examination of store records, it was observed that proper records and existing store regulation have been maintained accordingly.

SALARY

During the period under review salary for the month of January 2025 is amounting N28,212,979.67 gross salary from the ministry of finance.

APPENDIX 'A'

LIST OF PAYMENT VOUCHERS NOT FULLY DOCUMENTED

S/N	PV NO	NAME OF PAYEE	NATURE OF PAYMENT	AMOUNT	OBSERVATION
1.	042/3/25	Computer operator Al Mustapha Hashim	Purchase and maintenance computer	N 38,500.00	No. S.I.V
2.	046/3/25	Even number Bashar	Purchase of battery for Hilux Vehicle	N 78,900.00	No S.I.V & submission
3.	047/3/25	Casual Staff	Casual Staffs Allowance for the month of March	N 125,000.00	Sub-receipt



4.	070/5/25	M.D Zamfara Radio	Publicity & Advertisement fire service activities	N 120,000.00	No receipt
5.	078/5/25	Dauda Yunusa	Purchase of Jerry car for Firefighting	N 195,000.00	No S.I.V
6.	080/6/25	Shukura oil	Purchase of Diesel for the fire fighting	N 180,000.00	No. S.I.V
7.	089/6/25	Surajo Hassan	Purchase of tires for fire fighting	N 242,500.00	No. S.I.V
		Total		N 979,900.00	

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Service on 7th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. Acknowledgement letter was sent to this office by the service on 29th April 2026 stating that, all the observations raised were attended to and an Auditor was sent and confirm their response and query closure certificate was issued to the service.

2.2.2 HOSPITAL SERVICES MAMAGEMENT BOARD

Revenue Performance:

During the year 2025, the board has no record on revenue generation due to the fact that, it is not one of the revenue generating agencies of the state.

Expenditure Performance:

During the year under review, the estimated expenditure of the service for both recurrent and capital was ₦5,867,072,709.77. While on the actual the service's expenditure stood at ₦5,570,398,086.5 which represent 95% of the total projection. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANC E
Personnel Cost	5,603,672,709.77	5,504,873,862.25	98,798,847.52	98%
Overhead Cost	263,400,000.00	65,524,224.25	197,875,775.75	25%
Capital Expenditure	0.00	0.00	0.00	
Total	5,867,072,709.77	5,570,398,086.5	296,674,623.27	95%

AUDIT INSPECTION REPORT IN RESPECT OF HOSPITAL SERVICES MAMAGEMENT BOARD FOR THE YEAR 2025

The books of account and other related records maintained by the Board has been examined. Observation arising are here by forwarded for your comment and further



action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the organization in an orderly and efficient manner.

During the year under review the internal control system of the Board is observed to be fairly maintained.

PAYMENT VOUCHERS

During the examination of payment vouchers, it was observed that, all payment vouchers raised and paid for the year under review were properly documented with all necessary vouching documents.

STORE RECORD

An assessment of the above mention record revealed that all purchase made for the period are duly recorded in the relevant books as contained in store regulations.

CASH ALLOCATION/BANK STATEMENT

The sum of Eight hundred thousand naira only N800,000.00 was the monthly cash allocation being paid to the board by the office of the accountant general. The monies were dully posted in to the books account as receipt and posted as expenditure in the cash book with relevant payment vouchers.

SALARY PAYROLL AND OTHER PERSONNEL COST.

During the year under review, the salary payroll of board was made available for examination, and the staff file verification exercise is currently going on. Full report on the personnel of the board will be made available as soon as the staff file verification exercise is completed.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the board on 7th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied. Acknowledgement letter was sent to this office by the Board on 12th April 2025 stating that, all the observations raised were attended to and an Auditor was send for confirmation on 6th May 2026 who confirm their response and a query closure certificate was issued.



2.2.3 ZAMFARA INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA):

Revenue Performance:

During the year 2025 Zamfara Information Technology Development Agency (ZITDA), has no record on revenue generation because, it is not one the revenue generating agencies of the state.

Expenditure Performance:

As per 2025 approved revised budget, the projected expenditure of the agency was N 6,567,900,000.00 for both recurrent and Capital expenditure. While on the actual the agency's expenditure stood at ₦3,595,654,423.27 the total actual percentage on performance represent 55% . Also this can be seen below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANC E
Personnel Cost	27,600,000.00	15,490,019.50	12,109,980.50	56%
Overhead Cost	940,300,000.00	493,770,621.85	446,529,378.15	53%
Capital Expenditure	5,600,000,000.00	3,086,393,781.92	2,513,606,218.08	55%
Total	6,567,900,000.00	3,595,654,423.27	2,972,245,576.73	55%

AUDIT INSPECTION REPORT IN RESPECT OF ZAMFARA STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY (ZITDA) FOR THE YEAR 2025

The books of account and other related records maintained by the Agency for the year 2025 have been examined. Observation arising from the inspection are here by forwarded for your comments.

The receipt of this report should be acknowledged within one week and fully replied within two weeks. You should use the same paragraph numbering as in this report when replying please.

NATURE OF INTERNAL CONTROL

Internal control is a process—effected by management designed to provide reasonable assurance regarding the achievement of objectives in the following categories: the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations.



CASH BOOK

During the examination of cash book maintained by the Agency it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book accordingly. A monthly cash allocation of N 1,500,000.00 (One million, five hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

DEPARTMENTAL VOTE EXPENDITURE ACCOUNT (DVEA) BOOK

During the examination of this important vote, it was observed that, at the beginning of the year all expenditure provisions for the year were dully posted in accordance with Administrative and Economic codes.

PAYMENT VOUCHERS

During the audit inspection of the payment vouchers maintain by the Agency. It was observed that the expenditure was processed through the operation of vouchers which serve as evidence of payment made. All the payment vouchers were properly arranged and supported with relevant vouching document attached.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Agency on 7th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and duly responded on 12th April 2026. Having satisfied with their response a query closure certificate was issued.

2.2.4 ZAMFARA STATE TRANSPORT COMPANY (ZSTC)

Revenue Performance:

As per 2025 approved revised budget, the revenue projection of the Company was ₦10,000,000.00. While on the actual the sum of ₦364,149,449.41 was generated which represent 3,641% of the projected revenue. Table below gives full details.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEF ICIT	% Revenue PERFORMANC E
Internally Generated Revenue	10,000,000.00	364,149,449.41	354,149,449.41	3,641%



Expenditure Performance:

During the year under review, the total estimated expenditure of the Company was ₦198,200,000.00. While on the actual basis its expenditure stood at N0.00 which represents 0%. The company's expenditure is not captured in the accountant General Financial statement. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMA NCE
Personnel Cost	NIL	NIL	NIL	NIL
Overhead Cost	NIL	NIL	NIL	NIL
Capital Expenditure	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

**AUDIT INSPECTION REPORT INRESPECT OF STATE TRANSPORT
COMPANY FOR THE YEAR 2025**

The account and other relate records maintained by the transport authority for period under review have been examined. Audit Issue arising from the review are hereby forwarded for your comments and action receipt of this report should be acknowledged within one week and fully reply within three weeks.

INTERNAL CONTROL

The Internal Control is a process effected by an entity management and other personnel, designed to provide reasonable assurance regarding the advancement of objective in the following categories, the reliability of financial reporting the effectiveness and efficiency of operation and compliance with applicable laws. The system is observed to in compliance and due process is maintained all officer carryout task under their schedule respectively.

REVENUE PERFORMANCE

It was observed that the State Transport Authority revenue performance is N365,011,894.41 for the year end 2025 the revenue performance figure represents 3,650.12% of the projected revenue of 10,000,000.00 therefore is commendable and keep it up.



EXAMINATION OF FINANCIAL DOCUMENT

It was observed that during the review all the raised and paid vouchers are attached to the relevant attachment.

It was observed that store records S.R.V and store ledger account are maintained.

It was observed that reconciliation is done

It was observed that salary/allowance are paid no records of liability for the end 2025.

It was observed that the salary/allowance paid is after the revenue generated.

Therefore, the financial records presented for review are fair.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Company on 22nd June 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged on 29th June, 2026 responding to all issues raised and a query closure certificate was issued.

2.2.5 STATE SCHOLARSHIP BOARD

Revenue Performance:

As per 2025 approved revised budget, the revenue projection of the station was ~~₦~~400,000.00. While on the actual Zero performance was recorded for the year.

DESCRIPTION	REVISED BUDGET 2024	ACTUAL 2024	SURPLUS/DE FICIT	% Revenue PERFORMANC E
Internally Generated Revenue	400,000.00	Nil	(400,000.00)	0%

Expenditure Performance:

During the year under review, the total estimated expenditure of the station was ~~₦~~1,745,780,000.00. While on the actual its expenditure stood at ~~₦~~680,573,303.60 which represent 39%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	15,180,000.00	3,176,766.60	12,003,233.40	21%
Overhead Cost	1,730,600,000.00	677,396,537.00	1,053,203,463.00	39%
Capital Expenditure	0.00	0.00	0.00	
Total	1,745,780,000.00	680,573,303.60	1,065,206,696.40	39%



AUDIT INSPECTION REPORT INRESPECT OF SCHOLARSHIP BOARD FOR THE PERIOD YEAR 2025

The Account and allied records maintained by the Board for the year have been examined. The observation arising from the examination are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three(3) weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal Control System is any action taken by the organization to help enhance the likely hood that the objective of the organization will be achieved. The system is observed to be fairly maintained. But the system should be strengthen for the better output and proper protection of the government little financial resources.

EXAMINATION OF PAYMENT VOUCHERS

Examination of the payment vouchers revealed that, some payment vouchers were raised and paid without necessary supporting documents. These payment vouchers are presented as normal Audit queries against the officer concerned.

Treasury P.V's no.05351/Board payment voucher no.ZSSB/OC/7/2025 of 28/7/2025 with the sum of N7,650,000.00 (Seven million, six hundred and fifty thousand naira) only was raised and paid to Hon. Commissioner Ministry of Education Science and Technology Gusau for the refund of loaned money. Observation arising from this payment voucher revealed that, there was no submission, due process and relevant vouching documents which include an undertaken letter, payment receipt for the expenses made are all not attached to the payment voucher. Non attachment of these document contradict the provision of the State Financial Instruction 2015 as amended.

The Director or Finance and Account was contracted for explanation on the observed irregularity but he could not offer a satisfactory explanation.

Please comment or if you agree recover the sum of N7,650,000.00 (Seven million, six hundred and fifty thousand naira) from Director of Finance & Account who held sway for the year under review for his failure to observed due diligence in the discharging of his official duties and inform this office with the recovery details accordingly.

Treasure PV's no.05352/Board PV's no. ZSSB/OC/3/2025 of 30/7/2025 with sum of N37,800,200.00 (Thirty-seven million, eight hundred thousand, two hundred



naira) only was raised and paid to WOODCRAFT MULTI DYNAMIC VENTURES L.T.D for the supply of office furniture and solar system for the supply of power. Observation arising from this payment voucher revealed that, there was no due process and relevant submission were not properly observed and other relevant vouching document such as quotation and jobbing order, purchase receipt and S,R.V.

Non attachment of those documents contradict the provision of the State Financial instruction no.0705 2025 as amended.

Director of Finance & Account was contacted for his explanation on the observed abnormalities but could not offer a satisfactory explanation.

Please comment or if you agree the contract documents should be made available for my examination, otherwise the sum of N37,800,200.00 (Thirty-seven million, eight hundred thousand, two hundred naira) should be recovered from the Director of Finance & Account who fail to observed due diligence in discharging his official duties and inform this office with recovery details accordingly.

1.	10/9/2025	05366	ZSSB/OC/?/2025	Crescent University Abeokuta	Payment made for the release of certificate of 23 graduated students of the crescent university Abeokuta	N50,000,000.00	Lack of payment submission & due process.
						N95,450,000.00	

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 23rd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and replied on 12th May 2026. An auditor was posted to confirm their response and after the confirmation a closure certificate was issued.

2.2.6 ZAMFARA ELECTRIFICATION AGENCY (ZEA)

Revenue Performance:

As per 2025 approved revised budget, this Agency has no revenue projection for the year under review. Therefore, no record of revenue was made.

Expenditure Performance:



During the year under review, the total estimated expenditure of the Agency was ₦150,038,608.72. While on the actual its expenditure stood at ₦79,719,524.5 which represent 53%. This can be seen as per table below:

DESCRIPTION	REVISED B UDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	62,488,608.72	61,719,524.50	769,084.22	99%
Overhead Cost	87,550,000.00	18,000,000.00	69,550,000.00	21%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	150,038,608.72	79,719,524.5	70,319,084.22	53%

AUDIT INSPECTION REPORT IN RESPECT OF ZAMFARA ELECTRIFICATION AGENCY (ZEA) FOR YEAR 2025

The books of account and other related records maintained by the Agency has been examined. Observation arising are here by forwarded for your comment and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management to carry on the business of the enterprise in an orderly and efficient manner. This system was observed to be fairly maintained by Agency as some of the transaction are being carried out with little observances to due process.

CASH BOOK

During the examination of cash book it was observed that, there was no any transaction from January to April, 2025. As there were no cash releases from Accountant General's office. While from the month of May to December, 2025 a monthly cash allocation of N 1,500,000.00 (One million naira) was received from the state accountant general's office and the money were dully receipted and posted in to the cash book. Only that, the cash book was not reconciled with the bank statement on monthly basis as provided by the state Financial Instruction 2015 as revised.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that, all payment vouchers are fully documented with necessary vouching document.



VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was not maintained by the Agency.

STORE

It was observed that, the organization have no store officer that will maintain the stores records despite the bulk purchases being carried out by the Agency but nobody to records the items in the relevant stores' records. In view of the above therefore, you are advice to contact ministry of finance to post a store officer who will maintain stores records since the importance of stores house and stores officer cannot be over-emphasized.

SALARY

During the examination of salary, it was observed that the agency's total number of personnel was 62. Out of the number only one staff was observed to be due for retirement for the year under review, and his retirement process has already commenced.

The agencies monthly gross salary was N 3,375,753.54

RESPONSE TO AUDIT QUERY

The audit query was sent to the Office on 9th April 2026, and it was given one week to acknowledge receipt of the report and reply within three weeks. The query was neither acknowledged nor replied. The query was replied on 9th April 2026. Closure certificate was issued after being satisfied with their response.

2.2.7 VVF CENTER HOSPITAL

Revenue Performance:

As per 2025 approved revised budget, the revenue projection of the hospital was ₦100,000.00. While on the actual Zero performance was recorded for the year.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	100,000.00	Nil	(100,000.00)	0%

Expenditure Performance:

During the year under review, the total estimated expenditure of the hospital was ₦26,450,000.00. While on the actual its expenditure stood at ₦5,494,684.55 which represent 21%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	26,450,000.00	5,494,684.55	20,955,315.45	21%
Capital Expenditure	NIL	Nil	Nil	Nil
Total	26,450,000.00	5,494,684.55	20,955,315.45	21%

**AUDIT INSPECTION REPORT IN RESPECT OF VVF HOSPITAL
FOR THE YEAR 2025**

The account and other related records maintained by the hospital for the year have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action.

INTERNAL CONTROL

Internal Control System is any action taken by the organization to help enhance the likelihood that the objective of the organization will be achieved. The system is observed to be fairly maintained. But the system should be strengthened for the better output and proper protection of the government's little financial resources.

PAYMENT VOUCHERS

During the examination of the payment vouchers, it was observed all the payment vouchers raised and paid were presented for inspection. It was also observed all the payment vouchers raised and paid were attached with full particulars of the payment involved such as SRV, SIV, expenditure form and purchased received which shows the genuineness of the expenditure. Therefore, no observation raised.

CASH BOOK

During the examination of the cash book, it was observed that all expenditures incurred during the period quoted above were posted in to the cash book properly and it was observed that the record has been presented fully for inspection. No misclassification against the expenditure posted in to the cash book and payment vouchers. Therefore, no observation raised.

CASH ALLOCATION

During the examination of the cash allocation received during the period under review, it was observed that the hospital have received the cash allocation for (6) months from 1st January, 2025 to June, 2025. It was also observed that, the hospital is used to receive the sum of N500,000.00 Five hundred thousand naira only for



each month from the Accountant General Zamfara State Ministry of Finance under review these, is to the tune of N3,000,000.00 Three million naira only for the period of the above mentioned months. These cash allocation received during the period were used for the purchased of hospital daily use equipment such as drugs, hand sanitizer and other hospital essential equipment.

VOTE BOOK

During the examination of the vote book against the payment, payment vouchers, it was observed that, the records was presented for inspection. It was also observed the expenditures were made during the period observed in accordance to the head and sub-head based on the Zamfara State budgetary provision of the year 2025. Further, examination also revealed that no over-expenditure was made during the period. Therefore, there is no misclassification against the payment vouchers and vote book.

STORES/LEDGER

During the examination of the stores inventory, it was also observed that all the expenditures incurred during the period were posted into the store ledgers accordingly in which SRV, SIV and purchased receipt invoice number were also attached in accordance with the provision of store regulation No.307 and 605, which stated that a completed records of receipt and issued all articles of the store for the hospital were properly maintained.

RESPONSE TO AUDIT QUERY

The audit query was sent to the Office on 27th April 2026, and it was given one week to acknowledge the receipt of the report and reply within three weeks. The query was replied on 25th June 2026. Having satisfied with their response a closure certificate was issued.

2.2.8 ZAMFARA STATE WATER CORPORATION

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the corporation was N300,000,000.00. While on the actual the sum of N151,437,887.74 was generated which represent 50% of the projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	300,000,000.00	151,437,887.74	148,562,112.26	50%



Expenditure Performance:

During the year under review, the total estimated expenditure of the corporation was ₦2,325,900,000.00. While on the actual its expenditure stood at ₦71,240,870.80 which represent 3%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	13,800,000.00	5,974,870.80	7,825,129.20	43%
Overhead Cost	1,282,100,000.00	21,106,000.00	1,260,994,000	1.65%
Capital Expenditure	1,030,000,000.00	44,160,000.00	985,840,000.00	4%
Total	2,325,900,000.00	71,240,870.80	2,254,659,129.20	3%

AUDIT INSPECTION REPORT INRESPECT OF ZAMFARA STATE WATER CORPORATION FOR THE YEAR 2025

The books of account and other related records maintained by the Board for the period under review have been examined. Observation arising from the Audit Inspection are hereby forwarded for your comments and further action receipt of this report should be acknowledge within one week and fully replied m within three weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the organization in an orderly and efficient manner.

During the year under review the internal control system maintained by the Corporation is observed to be fairly maintained. The board internal process is observed to be carried out with little observance of due process principles.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the Corporation revenue performance was the sum of N 151,437,887.94 (One hundred and fifty-one million, four hundred and thirty-seven thousand, eight hundred and eighty-seven naira, ninety-four kobo) for the year 2025. The revenue performance figure represents 50.5% of the projected revenue of N300,000,000.00(Three hundred million naira).



Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

EXAMINATION OF PAYMENT VOUCHERS.

During the examination of payment vouchers, it was observed that payment vouchers amounting to N26,897,000.00 (Twenty six million eight hundred and ninety seven thousand naira) for the year 2025 were not properly documented with necessary vouching documents.

The officer controlling the vote was contacted for his comments, but he could not offer a satisfactory explanation. Improper documentation of payment vouchers is a violation of provision of state financial instruction 0705 of 2015 as amended.

Please comment, or if you agree the sum of N26,897,000.00 (Twenty-six million eight hundred and ninety-seven thousand naira) should be recovered from the officer controlling the vote and MD for their failure to observe due diligence in the discharge of their responsibility and furnish this office with recovery details.

Appendix "A" attached to the report gives full details.

BANK STATEMENTS

During the process of scrutiny of bank statement via payment vouchers, it was observed that a total sum of N34,365,000.00 (Thirty-four million three hundred and sixty-five thousand) was withdrawn for the year under review but payment vouchers to the tune of N6,818,500.00 (Six million eight hundred and eighteen thousand five hundred Naira) were not presented for inspection, they are still outstanding.

The GM Finance was contacted severally to make the payment vouchers available for inspection but to no avail.

Please comment, or if you agree the sum N6,818,500.00 (Six million eight hundred and eighteen thousand five hundred Naira) should be recovered from GM Finance for her failure to observe due diligence in preparing voucher of this expenditure and furnish this office with recovery details.

Appendix "B" to this report gives full details.



CHEQUE COUNTER FOIL

During examining the cheque counter foil via Bank Statement, it revealed that a total sum of N420,000 and N70,000 withdraw by Kabiru Nura from Zenith bank account with cheque no.6648686 without payment voucher raise no receipt and it was not even recorded in the cash book. When asked the GM finance and accounting could neither account for the payment nor explain for the purpose it was made.

Please comment or if agree recover the total sum of N490,000.00 from payee (Kabiru Nura) or from the GM Finance (Hajiya Kulu Hassan) who authorized the payment and inform this office with details of recovery accordingly.



APPENDIX 'A'
**LIST OF PAYMENT VOUCHER RAISED AND PAID WITHOUT VALID
EVIDENCE FOR THE PERIOD OF 1/10/2025 TO 31/12/2025**

S/N	PV NO	PAYEE	DESCRIPTION	ECONOMIC CODE	AMIN CODE	AMOUNT	REMARKS
1.	ZSWC/OC/009/2025	Almansur Textile	Solos staffs of various Dept uniform	2202`007	023410200100	34200.00	No receipt & SRV
2.	ZSWC/OC/003/2025	Habib Haruna & other	Casual staff allowances	22020120	“	2,010,000.00	No Approval & sub-receipt
3.	ZSWC/OC/011/2025	NIL	Submersible pump repairs	22020120	“	1,000,000.00	No approval & S.R.V
4.	ZSWC/OC/012/2025	NIL	Submersible pump repairs	22020416	“	2,000,000.00	No approval & receipt
5.	ZSWC/OC/006/2025	Inp Haman & others	Monthly allowance to police officers	22020120	“	150,000.00	No approval
6.	ZSWC/OC/14/2025	AGM maintenance	Submersible pump repairs	22020416	“	3,000,000.00	No approval and SRV
7.	ZSWC/OC/0012/2025	Insp.Badamasi & others	Monthly allowance to police officers	22020120	“	300,000.00	No approval
8.	ZSWC/OC/42/2025	Ke construction Ltd	Classes of pipe supplied	22020444	“	8,000,000.00	No approval and SRV
9.	ZSWC/OC/018/2025	PM	Parting gift to Zakari Jibo	220201007	“	200,000.00	No Sub-receipt
10.	ZSWC/OC/11/2025	AGM maintenance	2 nd submersible pumps repairs	22020416	“	2,000,000.00	No sub-receipt
11.	ZSWC/OC/08/2025	Staff Officer	3 rd Submersible to staff sallah	2202	“	3,000,000.00	No approval, receipt & SRV
12.	ZSWC/OC/04/2025	Rahim oil Gas	dewatering pump fuelling	22020803	“	500,000.00	No receipt & S.R.V
13.	ZSWC/OC/04/2025	Habibu Haruna & others	Casual staff allowance	22020120	“	2,010,000.00	No approval & sub-receipt
14.	ZSWC/OC/11/2025	Najeeb	Cable/contactor pur for repairs of Gen.	22020416	“	350,000.00	No N.S.R.V
15.	ZSWC/OC/20/2025	NIL	Our chase pumps & Installation	22020416	“	1,800,000.00	No receipt & S.R.V
16.	ZSWC/OC/13/2025	PM	Purchase of 4 nos tyres for Hilux	22020401	“	235,000.00	No receipt & S.R.V
						₦26,897,000	

APPENDIX 'B'
**LIST OF PAYMENT MADE WITH OVER PAYMENT FOR THE PERIOD
UNDER REVIEW**

S/N	MONTH/YEAR	AMOUNT WITH PV	AMOUNT/WITHDRAW	DIFFERENCE
1.	May 2025	N11,479,700.00	N12,880,000.00	N1,400,000.00
2.	June 2025	N4,404,500.00	N5,405,000.00	N1,000,500.00
3.	July 2025	N5,180,000.00	N6,780,000.00	N1,600,000.00
4.	August 2025	N6,482,000.00	N9,300,000.00	N2,818,000.00
				₦6,818,500.00



RESPONSE TO AUDIT QUERY:

The audit query was sent to the Board on 7th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. Receipt of the query was acknowledged on 20th April 2026. An auditor was posted to confirm their response before issuance of closure certificate. The response was not satisfactory therefore the Audit Issues raised in the report stand.

2.2.9 ZAKKAT COLLECTION, DISTRIBUTION AND ENDOWMENT BOARD

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the board was ₦2,905,200,000.00. While on the actual the sum of ₦3,324,058,690.46 was generated which represent 114% of the projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	2,905,200,000.00	3,324,058,690.46	418,858,690.46	114%

Expenditure Performance:

During the year under review, the total estimated expenditure of the board was ₦2,731,029,000.00. While on the actual its expenditure stood at ₦1,090,937,180.67 which represent 40%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	62,100,000.00	24,578,552.50	37,521,447.50	40%
Overhead Cost	2,358,929,000.00	893,600,000.00	1,465,329,000.00	38%
Capital Expenditure	310,000,000.00	172,758,628.17	137,241,371.83	56%
Total	2,731,029,000.00	1,090,937,180.67	1,640,091,819.33	40%

AUDIT INSPECTION REPORT INRESPECT OF ZAKAT COLLECTION, DISTRIBUTION AND ENDOWMENT BOARD FOR THE YEAR 2025

The books of accounts and other related records maintained by the board for the year 2025 have been examined. Observations arising for the examination are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.



INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management to carry on the business of the organization in an orderly and efficient manner.

During the year under review the internal control system maintained by the board is observed to be fairly maintained. The board internal process is observed to be carried out with full observance of due process principles.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the Board's revenue performance was the sum of N 3,324,058,690.46 (Three billion, three hundred and twenty-four million, fifty-eight thousand, six hundred and ninety naira, forty-six kobo) for the year 2025. The revenue performance figure represents 114.4% of the projected revenue of N2,905,200,000.00 (Two billion, nine hundred and five million, two hundred thousand naira). The performance is highly commendable as it is over and above projected revenue 14.4%

Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue. The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

CASH BOOK/BANK ACCOUNT

During the period under review it was observed that, the cash book was properly maintained. All expenditure was dully posted into the cash book in accordance with economic codes as provided in the state chart of account.

On revenue aspects, it was dully report as contained in the revenue performance report as highlighted above.

EXAMINATION OF THE PAYMENT VOUCHERS

During the year under review, the boards payment vouchers were made available for inspection. It was observed that, the PV were documented with all the



necessary vouching documents. And there was no payment voucher that was missing or outstanding.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Board on 2nd April, 2026 and it was given one week to acknowledge the receipt of the report and reply within three weeks. The receipt of the query has been acknowledged on the 14th April, 2026. The reply to the audit issues raised in the report has been made correctly. Closure certificate has been issued to the board on queries raised.

2.3.1 ZAMFARA STATE ENVIRONMENTAL PROTECTION AGENCY

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the agency was ₦1,515,036,176.72. While on the actual the sum of ₦1,203,587,753.36 was generated which represent 79% of the projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFI CIT	% Revenue PERFORMAN CE
Internally Generated Revenue	1,515,036,176.72	1,203,587,753.36	311,448,423.36	79%

Expenditure Performance:

During the year under review, the total estimated expenditure of the agency was ₦1,515,036,176.73. While on the actual its expenditure stood at ₦844,779,033.46 which represent 56%. There was an over-expenditure in the over-expenditure in personnel cost of the agency amounted to N 4,278,082.85. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	784,886,176.73	789,164,259.58	-4,278,082.85	101%
Overhead Cost	730,150,000.00	55,614,773.88	674,535,226.12	8%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	1,515,036,176.73	844,779,033.46	670,257,143.27	56%



**AUDIT INSPECTION REPORT IN RESPECT OF ENVIRONMENTAL
PROTECTION AND ENFORCEMENT AGENCY FOR THE YEAR 2025.**

The books of account and other related records maintained by the Agency has been examined. Observation arising are hereby forwarded for your comment and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the organization in an orderly and efficient manner.

During the year under review the internal control system of the Agency is observed to be fairly maintained, as some of the statutory records that are supposed to be maintained as provided by State Financial Instruction were observed not be maintained.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the Agency's revenue performance was the sum of N 32,125,385.75 (Thirty-two million, one hundred and twenty-five thousand, three hundred and eighty-five naira, seventy-five kobo) for the year 2025. The revenue performance figure represents 62.3% of the projected revenue of N51,600,000.00 (Fifty-one million, six hundred thousand naira).

Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.



EXPENDITURE RECORDS: For the year under review, the agency didn't make any expenditure that relates to other charges, as no releases was made from Accountant General's office.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 8th April 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The receipt of the query was acknowledged and replied on 14th April 2026. And all queries raised were answered and therefore closure certificate was issued.

2.3.2 ABDU GUSAU POLYTECHNIC

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Polytechnic was ₦220,400,000.00. While on the actual the sum of ₦69,916,556.13 was generated which represent 32% of the projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	220,400,000.00	69,916,556.13	150,483,443.87	32%

Expenditure Performance:

During the year under review, the total estimated expenditure of the Polytechnic was ₦1,549,550,000.00. While on the actual its expenditure stood at ₦877,492,969.28 which represent 57%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	1,076,400,000.00	817,492,969.28	258,907,030.72	76%
Overhead Cost	473,150,000.00	60,000,000.00	413,150,000.00	13%
Capital Expenditure	0.00	0.00	0.00	0%
Total	1,549,550,000.00	877,492,969.28	672,057,030.72	57%

**AUDIT INSPECTION REPORT IN RESPECT OF ABDU GUSAU
POLYTECHNIC FOR THE YEAR 2025.**

All Financial and other records maintained by the institution for the year have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action. You should acknowledged the receipt of the report within one week and reply within three weeks.



INTERNAL CONTROL

It was observed during the examinations of the financial records of the institution for the period under review that the internal control system as fairly maintained. There is need for collective effort from the bursary staffs and the management for good working synergy to ensure accountability and transparency in dealing with public funds.

REVENUE COLLECTIONS

During the Examinations of revenue records of the Polytechnic for the year under review, it was observed that the institution has Three (3) revenue collection centers.

1. Student Registration fees.
2. Hostel Accommodation fees.
3. Sales of forms Fees.

STUDENTS REGISTRATION ACCOUNT No:1012152396

It was observed that, during the year under review, the sum of N 54,544,172.00 was generated as revenue and was lodged into account maintained with Zenith Bank plc. Table below gives full details of generated revenue

s/no	Months	Revenues ₦
01	January	785,000
02	February	Nil
03	March	Nil
04	April	Nil
05	May	23,500,000
06	June	29,523,600
07	July	Nil
08	August	Nil
09	September	NIL
10	October	Nil
11	November	Nil
12	December	700,000
	Total	N54,544,172.00.



The generated revenues were for Students registrations, accommodation and sales of forms fees. The account was a post-no-debit account. No any expenditure was made from the account according to the management.

It was further observed that, flexi sat portal shows the sum of ₦17,272,900 was paid directly into state internal revenue services. Which if added together will bring the total revenue generated for the year by the institution to a total sum of ₦71,817,072.

Further examination revealed that, the sum N 1,023,000.00 revenue generated was not lodged into the revenue account. This is contrary to the Zamfara State government “which says all revenue must to be transfer to the board of internal revenue before making any expenditure “ and also contrary to the financial instruction for accountability and transparency in dealing with public funds.

Please comment or it you agree recover the sum of N 1,023,000.00 from Dr Sirajo Abdullahi Shinkafi Rector and the Acting Bursar Sani Jabaka and also furnish this office with recovery details accordingly.

STUDENT WELFARE ACCOUNT

During the inspection of the account maintained with zenith bank plc. It was observed that, the sum of ₦46,252,550.00 which stand as 70% of revenue generated for the year was released to the institution for running of it's activities. Examination of payment vouchers revealed that, the sum N 6,805,000.00 was raised and purportedly paid to various organizations and individual without proper documentation. Improper documentation violet provision of state financial instruction of the state government 2015 as amended no 0704 which states that “Every payment voucher must contain full particulars of the payment involved “financial instruction 0718, which says that “ If there is more than one payee in the payment voucher a sub receipt should be prepared and attach to it”.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum N 6,805,000.00 should be recovered from the officer controlling the vote for his failure to observed due diligence in discharging his primary responsibility and furnish this office with recovery details.



Details of the payment vouchers can be seen as per table below:-

S/no	Payees	Adm code	Eco code	Pv no	Dates	Amount ₦	Narration	Observation
01	Registrar AGP	051701800100	2201007	002	20/1/25	160,000	Being payment for sitting a	No sub receipt
02	Director works	051701800100	220203128	012	20/1/25	245,000	Supply of solar equipment	No SIV Not in the store
03	Shehu Garba Maradun	051701800100	220203128	071	1/9/25	1,000,000	Purchase of enterpr practis material	No items receipt No SRV SIV
04	Consul S	051701800100	nil	076	26/8/25	3,800,000	Refund	Should be attach with the Transfer Receipt
	Total					6,805,000		

CASH ALLOCATION ACCOUNT NO:

During the examinations of the above-named account maintained with Zenith bank plc, it was observed that the sum of ₦ 60,000,000.00 was paid to the institution from Accountant General's office as cash allocation for the year. Examinations of the payment vouchers raised and paid under this account revealed that, payment vouchers to the tune of ₦7,598,500.00 (Seven million, five hundred and ninety-eight thousand, five hundred naira) only were purportedly raised and paid with improper documentation.

This is contrary to provision of financial instruction no: 0704 which states that "Every payment voucher must contain full particulars of the payment involved", financial instruction 0718 which says that If there is more than one payee on a payment voucher a sub receipt should prepared and attach to it" and also violated of stores regulation.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of ₦7,598,500.00 (Seven million, five hundred and ninety-eight thousand, five hundred naira) should be recovered from the officer controlling the vote and furnish this office with recovery details.

Attach with the report are the payment vouchers with the different irregularities

S/no	Payees	Adm code	Eco Code	Pvs no	Dates	Amount N	Narration	Observation
01	Husaini Salisu	051701800100	2202041	003	10/1/25	516,000	Purchases of tyres	No SRV&SIV



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

02	Mohd Maazu Bakura	051701800100	2202041	007	10/1/25	84,000	Purchases of items	No of items No SRV SIV
03	Junaidu Mohd	051701800100	2202041	016	10/1/25	910,000	Maintenance of vehicle	No bill of quantity No srv siv No sub receipt
04	Junaidu Mohd	051701800100	220241	017	10/1/25	410,000	Purchases of 2 tyres	No SIV and are not physically in the store
05	Maazu Bakura	051701800100	220241	023	06/2/25	1,000,000	Purchases of sanitation items	No items receipt No SRV SIV
06	Yahaya sani	051701800100	220241	027	24/2/25	1,000,000	Maintenance of building	No any receipt
07	Rector	051701800100	220241	042	24/2/25	490,000	DTA	On acceptably
08	D R Academi	051701800100	220241	048	24/2/25	500,000	No any narration	The only paid the pv without any document
09	Aliyu Abdullahi	051701800100	220241	070	29/8/25	675,000	Supply	No any receipt or document attach
10	Sani Garba jabaka	051701800100	220241	071	1/8/25	540,000	Auditors Entertainmet	No any receipt or document aaaattach
113	Aliyu Maishan	051701800100	220241	074	28/7/25	875,000	Purchase of items	No receipt of items No SRV SIV No sub receipt

1. Remaining balance of N 558,500 from march AC no expenditures made

RESPONSE TO AUDIT QUERY:

The audit query was sent to the Office on 18th June 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. Receipt of the query was acknowledged and replied on 22nd June 2026. And all queries raised were answered and therefore closure certificate was issued.



2.3.3 ZAMFARA STATE PRIMARY HEALTH CARE BAORD

Revenue Performance

As per 2025 approved revised budget, there was no revenue projection for this Agency, therefore no record of revenue was made.

Expenditure Performance:

During the year under review, the total estimated expenditure of the Board was ₦280,200,000.00. While on the actual its expenditure stood at ₦225,579,494.67 which represent 81%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	179,400,000.00	149,089,487.67	30,310,512.33	83%
Overhead Cost	100,800,000.00	76,490,007.00	24,309,993	76%
Capital Expenditure	0.00	0.00	0.00	
Total	280,200,000.00	225,579,494.67	54,620,505.33	81%

AUDIT INSPECTION REPORT IN RESPECT OF PRIMARY HEALTH CARE BOARD FOR THE YEAR 2025

The books of account and other related records maintained by the Board has been examined. Observation arising from the inspection are here by forwarded for your comment and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the enterprise in an orderly and efficient manner. This system was observed to be fairly maintained by Agency as some of the transaction are being carried out with little observances to due process.

EXAMINATION OF PAYMENT VOUCHERS.

During the year under review it was observed that payment vouchers to the tune of N 12,258,800.00 (Twelve million, two hundred and fifty-eight thousand, eight hundred naira) were raised and paid to various individuals and organizations without proper documentation.

Improper documentation of any payment contradicted the provision of financial instruction 0704 which said that before payment voucher were paid most have all the relevant attachment to it.



The officer controlling the vote was contacted for his comments, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N 12,258,800.00 (Twelve million, two hundred and fifty-eight thousand, eight hundred naira) only should be recovered from the office controlling the vote and furnish this office with recovery details.

Appendix “A” attached gives full details.

EXAMINATION OF STORE TRANSACTION

It was observed that the store keeper of the board is not maintaining store ledger account of (RUTF) allocation to the Primary Healthcare Centre, S.I.V/way bill are issued without posting on the ledger account and some issued are recorded on the S.I.V/Way bill but not posted on the ledger account which make the reconciliation difficult attached details at Appendix 'B' of 428 cartons said to have been untraced.

Please comment on the irregularities observed of 428 cartons from the custodian and inform this office with the action taken against the schedule officer (Store keeper) for not observing due diligence in the discharged of his duty.

APPENDIX 'A'

LIST OF PAYMENT VOUCHERS NOT PROPERLY DOCUMENTED FOR THE YEAR 2025

S/N	PAYEE	NATURE OF PAYMENT	DATE	AMOUNT	PV NO	REMARKS
1.	Attahiru Muh'd Ahmad and 50 others	State Task Force Meeting	19/05/2025	N920,000.00 N320,000.00	040	No receipt & invoice Ezeviel respectively
2.	Almustapha Aliyu and 58 others	GAVI Appraisal meeting Abuja	21/05/2025	N488,800.00	043	Supporting document is not attach to the payment voucher
3.	Sunny Fast Food	Support polio Cora pain round 2025	5/3/2025	N5,000,000.00	053	No receipt from sunny fast food only invoice attach to the payment voucher
4.	Sunny fast food	Conduct of BCU Youth engagement	3/3/2025	N280,000.00		No receipt from sunny fast food
	Total:-			N7,008,800.00		

S/N	PAYEE	NATURE OF PAYMENT	DATE	PV No.	AMOUNT	REMARKS
1.	Over sight committee chairman	Over sight committee meeting	5/9/2025		N775,000.00	No attendance for the meeting
2.	“ “	Third & Forth quarter meeting	26/6/2025		N1,525,000.00	“ “
3.	Executive Secretary ZSPHCB	Allowances for quarterly review meeting	7/2/2025		N500,000.00	No receipt & Invoice from NY collection and Ezekiel Agu



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
 DEPARTMENTS AND AGENCIES**

						N112,500 & 12,500
4.	Executive Secretary ZBPHCB	Refreshment training for OICS and WDC for quoter 2	5/2/2025		N1,487,500,262,500	No receipt & invoice from NY collection & Ezekiel for the training
5.	“ “	Quarterly review meeting Q3 and Q4	26/6/2025		N100,000.00	No receipt & invoice from NY collection for the meeting
6.	“ “	Integrated supportive supervision	25/6/2025		N200,000.00	No receipt & invoice from NY collection
7.	“ “	Monitoring visit to Health facilities	19/6/2025		N200,000.00	No receipt & invoice for the purchase.
	Total:-				N12,258,800.00	

APPENDIX 'B'

DIFFERENCE BETWEEN WAY BILLS AND STORE LEDGER

S/N	NAME OF PHC	AMOUNT IN WAY BILLS	AMOUNT IN STORE LEDGER	DIFFERENCES
1.	Dauran PHC	50 Cartons	80 Cartons	30 Cartons
2.	Wanke PHC	30 Cartons	20 Cartons	10 Cartons
3.	Take Tsaba PHC	90 Cartons	70 Cartons	20 Cartons
4.	Mada	70 Cartons	60 Cartons	10 Cartons
5.	Gummi Town	90 Cartons	70 Cartons	20 Cartons
6.	N/Godal PHC	70 Cartons	60 Cartons	10 Cartons
				100

RUTF ALLOCATED TO LOCAL GOVT. OR PHC WITH OUT WAY BILLS BUT REGISTER IN THE LEDGER STORE ZSPHCB

S/N	NAME OF PHC	DATE OF DISPATCH	NO CARTORS
1.	K/Waje PHC	17/1/2025	60 Cartons
2.	Dr Karma	5/3/2025	1 Carton
3.	Gwabtū PHC	25/3/2025	20 Cartons
4.	Maru MCH	15/5/2025	50 Cartons
5.	No Name of Facility	16/5/2025	20 Cartons
			101 Cartons



**RUTF ALLOCATED TO PHC NOT RECORDED IN THE STORE
LEDGER**

S/N	NAME OF PHC	DATE OF DISPATCH	NO CARTORS
1.	Maradun PHC	17/4/2025	90 Cartons
2.	Billashe PHC B/M	November 24	110, Cartons
			200 Carton

**MNP JUNE 2024 IS NOT RECORDED IN THE LEDGER BUT APPEAR IN
WAY BILLS NUTRITION DEPT, ZSPHCB**

S/N	NAME OF PHC	DATE OF DISPATCH	NO CARTORS
1.	Bakura LGA	7/6/2024	18 Cartons
2.	K/Namoda LGA	September	4 Cartons
3.	Bungudu LGA	“ “	3 Cartons
4.	Maradun LGA	“ “	1 “
5.	Maru LGA	“ “	1
	Total:-		27 Cartons

6. MNP October is not recorded in the register form all 9 cartons allocated to K/Namoda, Maradun Bungudu

and Maru Local Govt.

7. IFAS not recorded in the ledger

1. Falau 6/2/2024 40 Battles
2. T/Mafara 7/2/2024 40 Battles
80 Battles

RESPONSE TO AUDIT QUERY:

The audit query was sent to the board on 24th April 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The receipt of the query was acknowledged on 7th July 2026. Audit issues raised are not yet resolved.

2.3.4 ZAMFARA COLLEGE OF ART AND SCIENCE (ZACAS)

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the College was ₦52,200,000.00. While on the actual the sum of ₦42,715,477.28 was generated which represent 82% of the projection. Details could be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	52,200,000.00	42,715,477.28	9,484,522.72	82%

Expenditure Performance:

During the year under review, the total estimated expenditure of the College was ₦941,400,000.00. While on the actual its expenditure stood at N659,943,117.50 which represent 70%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	731,400,000.00	615,822,621.00	115,577,379.00	84.2%
Overhead Cost	210,000,000.00	44,120,496.50	165,879,503.5	21%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	941,400,000.00	659,943,117.50	281,456,882.50	70%

**AUDIT INSPECTION REPORT INRESPECT OF ZAMFARA STATE
COLLEGE OF ARTS AND SCIENCE FOR THE YEAR 2025**

The accounts and other relate records maintained by the College for the period under review have been examined. Observation arising from the review are hereby forwarded for your comment and further action.

Receipt of this report should be acknowledged within one week and fully reply within three weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and otherwise established by the management in order to ensure reliability and safeguard the financial records of an organization the system is observed to be fairly maintained.

REVENUE PERFORMANCE

The revenue performance figure represent 100.79% which is N42,733,041.86. While the expected revenue as per approved budget is N42,400,000.00.



EXAMINATION OF PAYMENT VOUCHERS

It was observed that vote book, cash book are maintained for the year 2025.

It was observed that, payment was made to the tune of N3,739,000.00 without proper documentation attached. Non attachment of proper documents to the payment voucher contradicts provision of state financial instruction 2015 as amended.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the total sum of N3,739,000 be recovered from the College Bursar for his failure to observe due diligence in the discharge of his official responsibility and furnished this office with the recovery details for certifications. Details of those payment vouchers could found at Appendix "A" attached to this report.

It was observed that S.R.V, ledger account book and S.I.V are opened for the financial year 2025 and maintained by the store officer.

APPENDIX 'A'

LIST OF PAYMENT VOUCHERS RAISED AND PAID WITHOUT PROPER DOCUMENTATION FOR THE YEAR 2025

S/N	DATE	PAYEE	PVN		AMOUNT	AUDIT ISSUES
1.	23/4/25	Registrar & others	019	Travelling allowance	100,000	No support document
2.	2/5/25	Provost & others	NIL	Travelling allowance	155,000	" "
3.	23/5/25	I.J.M.B Coordinator	028	" "	60,000	" "
4.	25/4/25	Alh. Nasiru Makataka	030	Placement of office lock	55,500	No submission
5.	25/4/25	Provost & others	033	Promotion setting allowance	44,000	Refreshment receipt not attached
6.	25/6/25	Registrar	032	Printing of letter head	100,000	Skelet. P.V
7.	13/9/25	De-Sing	047	Purchase of Battery	120,000	No approval
8.	8/9/25	Registrar	050	Repairs of Borehole	120,000	No submission
9.	30/6/25	FCET Gusau	46	Financial support	50,000	No receipt attached
10.	26/6/25	Ma-say Enterprise	49	Purchase of toilet materials	15,000	No submission
11.	8/9/25	Bashar Maishanu	56	One year good will mes.	30,000	No receipt
12.	24/9/25	Registrar	61	Purchase of herbicide	100,000	No submission



13.	9/10/25	D. Yusuf	NIL	Purchase & Installation of CCTV	1,200,000	No receipt & SRV
14.	8/10/25	Transport officer	NIL	Purchase of electric materials	56,000	No receipt & SRV
15.	8/10/25	D. Bursar	NIL	Purchase of office stationeries	76,500	No receipt & SRV
16.	28/10/25	Mal. Bashar & others	NIL	Sitting allowance	44,000	No sub receipt
17.	3/11/25	Danmarna Petrol	NIL	Fuelling of Sch.Buss	40,000	No approval
18.	3/11/25	Jamilu Shehu	NIL	Fitting of electronic CBT	90,000	No receipt SRV
19.	10/11/25	De-Homes Comp.	NIL	Purchase of 3no H.D Camera	120,000	No submission
20.	22/12/25	D.Provost	NIL	Cubicle for CBT Centre	800,000	Skeletal PV
21.	28/9/25	Al-Amin printing	070	Purchase office W. Materials	38,000	No submission and S.R.V
22.	28/9/25	Miky-moore resources	NIL	Repair of provost entrance office	25,000	“
23.	29/10/25	Registrar	77	Media house for 2 year congratulatory massage	300,000	No letter attached
					₦3,739,000.00	

RESPONSE TO AUDIT QUERY:

The audit query was sent to the board on 22nd June 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor and responded on 13th July 2026 a closure certificate was issued. Therefore, all audit issues raised are yet to be resolved.

2.3.5 ZAMFARA STATE UNIVERSITY TALATA MAFARA

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the university was ₦230,800,000.00. While on the actual the sum of ₦112,649,283.00 was generated which represent 49% of the projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	230,800,000.00	112,649,283.00	118,150,717.00	49%



Expenditure Performance

During the year under review, the total estimated expenditure of the university was ₦1,972,045,277.27. While on the actual its expenditure stood at N1,073,181,530.00 which represent 54%.

This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	1,407,732,716.78	508,868,969.51	898,863,747.27	36%
Overhead Cost	564,312,560.49	564,312,560.49	0.00	100%
Capital Expenditure	0.00	0.00	0.00	0%
Total	1,972,045,277.27	1,073,181,530.00	898,863,747.27	54%

AUDIT INSPECTION REPORT IN RESPECT OF ZAMFARA STATE UNIVERSITY TALATA MAFARA FOR THE YEAR 2025

All the Financial and others allied records maintained by the University for the year have been examined. Observations arising from the inspection are hereby forwarded for your comment and further action.

You should acknowledge the receipt of the report within one week and reply the observation there in within two weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the enterprise in an orderly and efficient manner. This system was observed to be fairly maintained by the University as some of the transactions are being carried out with little observances to due process.

There is need for collective effort from the management for a good working synergy in order to ensure accountability and transparency in dealing with public funds.

INTERNALLY GENERATED REVENUES

During the examination of the revenue records of the institution for the year under review, it was observed that the institution has Three 3 different revenue collection centers in which are as follow,

- 1 Main Registration Fees
2. Collections of Confirmation Fees
3. Hostel spaces Fees

Blow are the breakdown of the observations raised from the revenue generated.

1. Registration Account no-1016305695.



Examination of main Registration Account no-1016305695 maintained with Zenith Bank plc

Revealed that, a total sum of N 135,099,209.00 (One hundred and thirty-five million, ninety nine thousand, two hundred and nine naira) only was generated and deposited into this account as per table below:-

S/NO	MONTH	AMOUNT ₦
1	January	51,632,651.00
2	February	19,129,950.00
3	March	22,623,376.00
4	April	26,920,444.00
5	May	4,2927,88
6	June	10,500,000.00
7	July	Nil
8	August	Nil
9	September	Nil
10	October	Nin
11	November	Nil
12	December	Nil
	Total Revenue	135,099,209.00

The revenue generated is from the student registration, confirmation fees and hostel bed space. Further examination revealed that, only the sum of N 134,000,000.00 was remitted into state consolidated revenue account maintained by the State Internal Revenue Service. Balance of N 5,099,209.00 was not remitted and was not accounted for.

Examination of the main account with no. 1311176101 zenith bank plc. Further examination revealed that, 70% cost of collection was also paid to the university by the state revenue service.

Expenditure from the 70% revealed that payment vouchers amounted to N 391,000.00 were raised and paid without necessary vouching documents attached. Improper documentation of payment vouchers contradict provision of state financial instruction.



The officer controlling the vote was contacted for explanation but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N 391,000.00 should be recovered from the officer controlling the vote and furnish this office with recovery details.

Table below gives full details.

S/no	Payees	Pv no	Date	Amount ₦	Narration	Observation
01	Murtala Aminu	Nil	3/2/25	219,000	Purchases of Equipment	No equipment receipt No SRV/SIV
02	Prof. IM magami	Nil	12/11/25	172,100	Payment of external examiner	Sub receipt

CASH ALLOCATION

During the inspection of the institution of cash allocation account with no, 1219580187 maintained with Zenith Bank plc, it was observed that, monthly cash allocation of N 10,000,000.00 is being paid by the Accountant General of the state. Further examination reveals a payment voucher amounted to ₦ 1,780,000 with improper documentation. This is contrary to provision of financial instruction no, 0704. which state that “Every payment voucher must contain full particulars of the payment involved “F.I. 0718 which states that “if there are more than one payees on a payment vouchers a sub receipt should be prepared and attach to it” and also violations of store regulation.

S/no	Payees	PV	Dates	Amount ₦	Narration	Observation
01	B Aminu	01	6/2/25	1,780,000	Payment of casual staffs	No Sub receipt

Please comment or if you agree recover the sum of ₦ 1,78000 from officer controlling the vote and furnish this office with the detail of recovery accordingly.

RESPONSE TO AUDIT QUERY:

The audit query was sent to the University on 22nd June 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged on 3rd July 2026 given answers to all the Audit issues raised and a query closure certificate was issued to the university.

2.3.6 DRUGS AND MEDICAL CONSUMABLE MANAGEMENT AGENCY Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Agency was ₦113,000,000.00. While on the actual the sum of N 148,229,588.59 was generated



which represent 131% of the projection. Which is over and above revenue projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	113,000,000.00	148,229,588.59	35,229,588.59	131%

Expenditure Performance

During the year under review, the total estimated expenditure of the Agency was ₦339,632,098.96. While on the actual its expenditure stood at ₦287,865,188.91 which represent 85%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	82,932,098.96	75,865,188.91	7,066,910.05	91%
Overhead Cost	256,700,000.00	212,000,000.00	44,700,000.00	83%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	339,632,098.96	287,865,188.91	51,766,910.05	85%

AUDIT INSPECTION REPORT IN RESPECT OF DRUGS AND MEDICAL COMSUMABLES AGENCY FOR THE YEAR 2025

The accounts and records maintained by the Drugs and Medical Consumable Management Agency for the period under review have examined. The Audit Issues arising from the review are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied to within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management to carry on the business of the organization in an orderly and efficient manner.

During the year under review the internal control system of the Agency is observed to be fairly maintained.

EXAMINATION OF DRUGS SALE RECORDS

It was observed that, the cash book and ledger records are maintained and Drugs sold for the year under review was to the tune of N418,811,195.69. The sum of N38,683,126.69 was credited by some General Hospitals and the amount released from Debtors that are yet to settle during the period is N35,175,700.00.



REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the Agency's revenue performance was the sum of N 148,229,588.59 (One hundred and forty-eight million, two hundred and twenty-nine thousand, five hundred and eighty-eight naira, fifty-nine kobo) for the year 2025. The revenue performance figure represents 131.2% of the projected revenue of N113,000,000.00(One hundred and thirteen million).

Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same available for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

EXAMINATION OF PAYMENT VOUCHERS

During the review it was observed that payment vouchers to the tune of N27,043,100.00 was raised and paid without substantive evidence for the validity of payment therefore attached details at Appendix "A" to this report.

You are to comment on the attached Appendix for the procurement of drugs and two payment received by the E.S (Sani Bello) with supportive evidence that, the said procurement are done judiciously or if you agreed to recover the total sum of N27,043,100.00 from the various payees or from the Director Finance and Account for his failure to observed due diligence in the discharged of his official responsibility and furnish this office with the recovery details for query closure certificate to be issue to you.



APPENDIX 'A'
PAYMENT MADE WITHOUT VALID EVIDENCE

S/N	PAYEE	P.V NO AND DATE	AMOUNT
1.	Pardex Medicine	261 of 4/11/2025	10,000,000.00
2.	Pinnacle	260 “	5,000,000.00
3.	Ayab Nig. Ltd	286 of 18/12/2025	7,400,700.00
4.	Tyonex Nig. Ltd	290 of 22/12/2025	559,300.00
5.	Executive Secretary	283 of 10/12/2025	1,021,000.00
6.	Royal Surgical ltd	226 of 17/10/2025	2,374,000.00
7.	Abba Printing Press	272 of 26/11/2025	340,000.00
			₦26,695,000.00

**CASH ALLOCATION PAYMENT VOUCHERS NOT PROPERLY
DOCUMENTED**

S/N	PAYEE	P.V NO AND DATE	AMOUNT
8.	E. S	27 of 4/7/2025	126,100.00
9.	E.S	34 of 2/8/2025	225,000.00
			₦27,043,100.00

RESPONSE TO AUDIT QUERY

The audit query was sent to the Agency on 2nd April 2026, and it was given one week to acknowledged receipt of it and reply within three weeks. The query was acknowledged and replied on 20th April 2026. Responding to all queries raised satisfactorily and a query closure certificate was issued to the Agency.

2.3.7 COUNCIL FOR ARTS AND CULTURE

Revenue Performance

As per 2025 approved revised budget, the Council has no revenue projection, therefore no record was made of revenue.

Expenditure Performance



During the year under review, the total estimated expenditure of the Council was ₦302,300,000.00. While on the actual its expenditure stood at ₦61,324,445.10 which represent 20%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	82,800,000.00	55,324,445.10	27,475,554.90	67%
Overhead Cost	69,500,000.00	6,000,000.00	63,500,000.00	9%
Capital Expenditure	150,000,000.00	NIL	NIL	NIL
Total	302,300,000.00	61,324,445.10	90,975,554.9	20%

AUDIT INSPECTION REPORT INRESPECT OF COUNCIL FOR ARTS AND CULTURE FOR THE YEAR 2025

The books of account and other related records maintained by the Council has been examined. Observation arising are here by forwarded for your comment and further action. Receipt of this report should be acknowledge within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is a process—effected by an entity's management, and other personnel—designed to provide reasonable assurance regarding the achievement of objectives in the following categories: the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The system is observed to be fairly maintained. But it should be strengthen for better and reliable result of college's operations.

CASH BOOK

During the examination of cash book it was observed that all receipts and payments for the year under review were dully posted into the cash book. During the year a total sum of N 500,000.00 monthly cash allocation was paid to the college by the state accountant general and the money were dully receipted and posted in to the college cash book. Only that, the cash book was not reconciled with the bank statement on monthly basis as provided by the state Financial Instruction 2015 as revised.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.



During the year under review, it was observed that this important book was not maintained by the college.

PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that, payment vouchers to the tune of N 585,600.00 (Five hundred and eighty-five thousand six hundred naira) were purportedly raised and paid for the purchases of custom uniform for troop and were not properly documented with necessary vouching documents. This contradicted provision of state financial instruction 0704 of year 2015 as amended.

The head of council's treasury was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N 585,600.00 (Five hundred and eighty-five thousand six hundred naira) should be recovered from the head of treasury for his failure to observed due diligence in discharging his official responsibilities and furnish this office with recovery details. Appendix "A" to this report gives full details

STORE RECORD

During the examination of the store record for the year under review, it was observed that, proper store records has not been maintained. The store was not maintained as provided by the store regulation. Store items issued out were not being accompanied with store issue voucher and those received has no SRV raised to support their entrance in the store.

RECORDS NOT MADE AVAILABLE FOR INSPECTION

During the inspection the council's payroll has not been made available inspection. Despite several request the document could not be made available.

Please comment, or if you agree the document should be made available for my examination, otherwise appropriate action should be taken to its' custodian and furnish this office with action taken

COUNCIL FOR ARTS AND CULTURE PERSONAL AUDIT, PERSONAL FILES, STAFF LIST AND SALARY PAYROLL.

During the examination of the mentioned records under review. It was observed that, the council has total number of (68) staffs.

Out of that number we have some staffs who does not have one thing or the other in their files, and some does not have file at all.

1. Shamsu Isah GL/05 No file.



2. Abubakar Abdulrazak GL/03 No file.
 3. Sa'idu Muktar GL/04 No certificate of national diploma.
 4. Abdulmalik Nasiru GL/04 No S.S.C.E certificate.
 5. Haruna Baffa Isah GL/06 No certificate of declaration of age.
- And lastly no confirmation of appointment in most of the staffs file in the council.

APPENDIX "A"**List Of Payment Vouchers That Are Not Properly Documented For The Year 2025**

Pv number	Payee	Description	Amount	Observation
1/1/2025	Director Culture	Purchase of custom uniform	N 341,000.00	No store received vouchers SRV
22/3/2025	Nura Ibrahim	Maintenance of office computer	N 61,700.00	No receipt & Sub-receipt
25/4/2025	Sulaiman Muhd Gusau	Repairs of televisions	N 43,000.00	No SRV & SIV
47/5/2025	Nura Ibrahim	Repairs of eighteen seater bus	N 139,900.00	No receipt & sub-receipt

RESPONSE TO AUDIT QUERY

The audit query was sent to the Agency on 7th April 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and replied on 16th April 2026. The council has responded to all queries raised satisfactorily and a query closure certificate was issued to the Agency.

2.3.8 CENSORSHIP BOARD**Revenue Performance**

As per 2025 approved revised budget, the revenue projection of the Board was N5,600,000.00. While on the actual the board generation was only N1,673,115.54 which represent 30% of its projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	5,600,000.00	1,673,115.54	3,926,884.46	30%

Expenditure Performance

During the year under review, the total estimated expenditure of the Board was N142,498,169.08 While on the actual its expenditure stood at N90,926,719.31 which represent 63%. Going by their performance there was an over-expenditure in



personnel cost which amounted to N 3,048,169.08. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	78,948,169.08	78,948,169.08	0.00	100%
Overhead Cost	63,550,000.00	11,978,550.23	51,571,449.77	19%
Capital Expenditure	0.00	0.00	0.00	
Total	142,498,169.08	90,926,719.31	51,571,449.77	63%

AUDIT INSPECTION IN RESPECT OF THE CENSORSHIP BOARD FOR THE YEAR 2025

The book of accounts and other related financial records maintained by the board for the year under review have been examined. Observations arising from the Audit inspection are hereby forwarded for your comments and further action. Please receive this report acknowledged within one week and fully replied within three (3) weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of financial control and otherwise established by the management to ensure and safeguard the financial records and provide reliance on the records. It was observed to be fairly this can be seen as some transactions of the board were observed to be carried out by fair observance of due process principles. The system should be strengthened for the achievement of required results and set goals of the board.

CASH BOOK

During the audit inspection of the cash book board maintained for the year under review, it was observed that the cash book is fairly maintained. All payment vouchers were posted in the cash book. of the board have successfully and kept it accordingly.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the Board has a revenue performance of N 1,673,115.54.00 (One million, six hundred and seventy-three thousand, one hundred and fifteen naira, fifty-four kobo). The revenue performance



figure represents 29.9% of the projected revenue of N5,600,000.00(Five million, six hundred thousand naira).

Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.

PAYMENT VOUCHER

Examination of payment vouchers revealed that, payment vouchers to the tune of N 3,133,000.00 (Three million, one hundred and thirty-three thousand naira) were raised and paid without necessary supporting documents attached. Payment without necessary vouching documents contradict the provision of financial instruction 0704.

The Director of finance and account was contacted for explanation, but he could not offer a satisfactory explanation. Please comment, or if you agree the sum of N 3,133,000.00 (Three million, one hundred and thirty-three thousand naira) should be recovered from the Director of finance and account for his failure to observe due diligence in discharging his official responsibility and furnish this office with recovery details.

Details of the payment vouchers could be as per Appendix "A" attached to the report.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the examination of this very important document it was observed that the board maintained it properly, that head and sub-head were posted successfully and accordingly keep.



APPENDIX 'A'

List of payment vouchers that are not properly documented for the year 2025

S/ N	DATE	PAYEE	ADMIN/ECO	NARRATIO N OF PAYMENT	P. V NO	AMOUNT	OBSERVATI ON
1.	15/2/25	Accountant Nura Bashiru	012301000100/ 22020301/70133	Payment for refreshment	005	N134,000.00	I need to see item purchased & stickers for physical inspection.
2.	19/2/25	Director admin Lawali Umar	012301000100/ 22020301/70133	Purchase of office stationeries	006	N135,000.00	Purchased receipt no name to know whom bought no expenditure form attached
3.	19/2/25	Director admin Lawali Umar	01230100100/ 22021007/70133	Welfare & assistance to three directors	003	N125,000.00	I need more explanation on this pack to new house, is this services of our office?
4.	19/2/2025	E.S/D.A Lawali Umar	012301000100/ 22021001/70133	Refreshment & meals	001	N39,000.00	Cash receipt no name attached to know whom bought, no S.R.V & S.I.V, no sub- receive
5.	19/2/25	Director admin Lawali Umar	012301000100/ 22020612	Payment for monitoring & evaluation	002	N325,000.00	<u>To produce</u> 1.Feeding cash receipt 2.Transport cash receipt 3.DTA form for every one?
6.	24/03/20 25	Director administrati on censorship board Lawali Umar Bukkuyum	01230100010 0/ 22021007/70 133		00 8	N1,000,000. 00	
7.	22/4/2025	EX/D.A admin Isma'il & Lawali Bukkuyum	Payment for personal meal/refreshmen t	01203010001 00/ 22021001/70 133	012	N250,000.00	Not attached of S.R.V & S.I.V, no sub- receive
8.	22/4/2025	Director admin Lawali	Purchase of office stationeries	01201010100 10/	010	N350,000.00	Not attached of sub-receive no S.I.V



		Umar Bukkuyum		22020301/70131			
9.	07/5/2025	Director admin Lawali Bukkuyum	Payment for the above person for actors and across for mappan and social media online contact for creator	021301000100/22021003/70133	014	N200,000.00	Non attachment of sub-receive
10.	07/5//2025	Director admin Lawali Umar Bukkuyum	Payment for the purchased of office stationeries	012001000100/22020301/70133	017	N185,000.00	To produce S.I.V bought receipt no name purchased person to know for whom bought
11.	16/6/2025	E.S Amina Ismail Maru	Payment for the hotel expenses for studio music	012301000100/22020100/70133	023	N400,000.00	Non attachment of sub-receive
						N3,133,000.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the Board on 9th April, 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and replied on 11th May, 2026. The Board Responded to all queries raised satisfactorily and a query closure certificate was issued to the Agency.

2.3.10 FORESTRY MANAGEMENT AGENCY.

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Board was ₦48,000,000.00. While on the actual the board generation was only ₦2,327,923.50 which represent 5% of its projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	48,000,000.00	2,327,923.50	45,672,076.5	5%

Expenditure Performance

During the year under review, the total estimated expenditure of the Agency was ₦169,289,449.35 While on the actual its expenditure stood at ₦120,908,539.622



which represent 71%. The Agencies' personnel cost reported an over-expenditure to the tune of N 1,469,082.87. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	119,439,449.35	120,908,532.22	-1,469,082.87	101%
Overhead Cost	49,850,000.00	6.892.51	49,849,992.598	0.00%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	169,289,449.35	120,908,539.62	48,380,909.73	71%

AUDIT INSPECTION REPORT IN RESPECT OF FORESTRY MANAGEMENT AGENCY FOR YEAR 2025

The accounts and allied records maintained by the Directorate have been examined. Observations arising from the inspections are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

EXAMINATION OF ACCOUNTING RECORDS

It was observed that, the total sum of N1,200,000 was paid to casual staffs as their monthly allowances from January to December 2025 without adherence to due process. All efforts made to see the Casual Staffs physically and their schedule of responsibility proof abortive. The officer controlling the vote was contacted for explanation, but he could not offer a satisfactory explanation.

Please comment, or if you agree recover the amount paid from Zakariyya & others or from the DFA (Kabiru M.D Gusau) who fails to observe due diligence in the discharge of his duty or the Accounting Officer (Dr Kabiru Habibu Bakura) who authorized the payment and inform this office with recovery details. Appendix "A" to this report gives full details.

It was further observed that, the sum of N 1,342,000.00 was purportedly raised and paid to Executive Secretary and Director Administration of the Agency for various expenditure without attaching proper vouching documents. The officer controlling the vote in person of Kabiru MD Gusau was contacted for his comment, but he could not offer a satisfactory explanation. Improper documentation of payment vouchers contradicted the provision of state financial instruction 2015 number 0705.

Please comment, or if you agree recover the sum of N 1,342,000.00 from the executive secretary and the Director of Finance and accounts for the failure to observe due diligence in discharging their official responsibility and furnish this



office with recovery details. Appendix “B” attached to this report gives full details of the payment vouchers.

APPENDIX “A”
DETAILS OF PAYMENT MADE TO CASUAL STAFF WITHOUT DUE
PROCESS

S/N	DATE	PAYEE	PV NO	NARRATION	AMOUNT	OBSERV.
1.	5/1/2025	Zakariya and others	03	Payment of casual staffs	200,000.00	1.The payment of casual staffs should be an- E- payment. 2. Write the G.S.M No of casual staffs. 3.To see the casual staffs physically for verification
2,	6/2/2025	“ “	10	“ “	200,000.00	“ “
3,	8/4/2025	“ “	32	“ “	200,000.00	“ “
4.	7/6/2025	“ “	59/25	“ “	200,000.00	“ “
5.	July 2025	“ “	68	“ “	200,000.00	“ “
6.	8/8/2025	“ “	31	“ “	200,000.00	“ “
		Total:-			₦1,200,000.00	



APPENDIX "B"

PAYMENT MADE WITHOUT SUPPORTING DOCUMENT

S/N	DATE	PAYEE	PVNO	ECO CODE	NARATION	AMOUNT	OBSER.
1.	6/2/2025	Director Admn	17/25		Payment of Ramah Welfare	311,000.00	N SRV and SIR attached in the payment voucher
2.	8/6/2025	Ex-secretary and others	7		Payment of DTA to Gummi	235,000.00	No purpose stated. No report of the official assignment
3.	11/8/25	Ex-secretary and others staffs	102		Payment of DTA to Anka and Bukkuyum	276,000	-No purpose stated - No report of this assignment
4.	April 2025	D.A Forestry	38/36		Payment of Cow for Idilfitir	295,000.00	No original receipt attached in the voucher
9.	4/2/25	D.A Forestry	002		Payment of stationeries	225,000.00	No SIV and SRV attached in the payment vouchers
		Total:-				₦1,342,000.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the Agency on 7th April 2026, and it was given one week to acknowledge receipt of it and reply within three weeks. The receipt of the query was acknowledged and replied on 14th April 2026. the Board Responded to all queries raised satisfactorily and a query closure certificate was issued to the Agency.



2.4.1 BUREAU OF STATISTICS

Revenue Performance

As per 2025 approved revised budget, the Bureau has no revenue projection, therefore no record was made of revenue.

Expenditure Performance

During the year under review, the total estimated expenditure of the Bureau was ₦219,750,000.00. While on the actual its expenditure stood at ₦84,859,367.92 which represent 39%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	138,000,000.00	75,149,367.92	62,850,632.08	54%
Overhead Cost	81,750,000.00	9,710,000.00	72,040,000.00	54%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	219,750,000.00	84,859,367.92	134,890,632.08	39%

AUDIT INSPECTION REPORT OF 1ST & 2ND QUARTER FOR THE FINANCIAL YEAR 2025

The accounts and allied record maintained by the organization were examined. Observations arising from the inspection are hereby forwarded for your comments and further action.

Please receipt of this report should be acknowledge within one week and fully replied within three weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control is a process, effected by an entity's management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance. The system is observed to be fairly maintained, there is need for improvement for the attainment of the organization's objectives.

CASH BOOK

During the examination of the cash book, it was observed that, the records was properly prepared, only statutory provision of reconciling the cash book and bank statement has not been observed during the year under review.

The bureau over head cost is N500,000.00 on monthly basis received from the State Ministry of Finance.



EXAMINATION OF STORE RECORD

It was observed that S.R.V and S.I.V are maintained by the bureau only posting on the store ledger account is not regular the Director of finance and account is contacted about issue, his answer is they are going to liaised with the sore control unit in order to have book of account.

REVENUE

The bureau has no plan expected revenue in approved budget 2025.

Therefore, the bureau financial record been maintained and presented for review is fair for period mention above.

RESPONSE TO AUDIT QUERY

The audit query was sent to the Bureau on 7th April, 2026 and it was given one week to acknowledged the receipt of it and reply within three weeks. The query was acknowledged and replied on 15th April, 2026. The Bureau Responded to all the queries raised satisfactorily and a query closure certificate was issued.

2.4.2 COLLEGE OF NURSING SCIENCE ZURMI

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the College was ₦39,075,000.00. While on the actual the board generation was zero which represent 0% of its projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	39,075,000.00	0.00	0.00	0%

Expenditure Performance

During the year under review, the total estimated expenditure of the Agency was ₦43,150,000.00. While on the actual expenditure stood at 6,000,000.00 which represent 14%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost				
Overhead Cost	43,150,000.00	6,000,000.00	37,150,000.00	14%
Capital Expenditure				
Total	43,150,000.00	6,000,000.00	37,150,000.00	14%



AUDIT REPORT IN RESPECT OF COLLEGE OF NURSING SCIENCE FOR THE YEAR 2025.

The books of account and other related records maintained by the College has been examined. Observation arising are here by forwarded for your comment and further action. Receipt of this report should be acknowledge within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is a process—effected by an entity's management, and other personnel—designed to provide reasonable assurance regarding the achievement of objectives in the following categories: the reliability of financial reporting, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations. The system is observed to be fairly maintained. But it should be strengthen for better and reliable result of college's operations.

CASH BOOK

During the examination of cash book it was observed that all receipts and payments for the year under review were dully posted into the cash book. During the year a total sum of N 960,000.00 monthly cash allocation was paid to the college by the state accountant general and the money were dully receipted and posted in to the college cash book. Only that, the cash book was not reconciled with the bank statement on monthly basis as provided by the state Financial Instruction 2015 as revised.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was not maintained by the college.

PAYMENT VOUCHERS

During the examination of payment vouchers it was observed that, payment vouchers amounted to N 725,000.00 (Seven hundred and twenty-five thousand naira) were purportedly raised and paid without necessary vouching documents attached. This contradict provision of state financial instruction 0705.

The institution's bursar was contacted for explanation, but he could not offer a satisfactory one.



Please comment, or if you agree the sum of N 725,000.00 (Seven hundred and twenty-five thousand naira) should be recovered from the bursar and furnish this office with recovery details.

The payment vouchers are as per table below:

S/N	DATE	NAME OF PAYMENT VOUCHERS	DETAILS OF PAYMENT	AMOUNT	PV NO	REMARK
1.	22/1/2025	Deputy bursar	Ramadan welfare	N400,000.00	01	No receipt
2.	24/1/2025	Bursar	Books of account	N125,000.00	06	No receipt
3.	28/4/2025	Muktar & others	Allowances	N100,000.00	011	No sub-receipt
4.	28/3/2025	Muktar & others	Allowances	N100,000.00	09	No sub-receipt
				N725,000.00		

RESPONSE TO AUDIT QUERY

The audit query was sent to the Board on 21st April 2026, and it was given one week to acknowledged receipt of it and reply within three weeks. The query was acknowledged and replied on 23rd April 2026. Responding positively to all Audit issues raised. The query was closed and a closure certificate issued.

2.4.3 COLLEGE OF NURSING SCIENCE GUSAU

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the College was ₦192,500,000.00 . While on the total actual generated revenue stood at ₦119,263,493.42 the total actual percentage on performance represent 62% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	192,500,000.00	119,263,493.42	73,236,506.58	62%

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦718,800,000.00. While on the actual its expenditure stood at ₦333,599,923.89 which represent 46%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	524,400,000.00	323,999,923.89	200,400,076.11	62%
Overhead Cost	194,400,000.00	9,600,000.00	184,800,000.00	5%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	718,800,000.00	333,599,923.89	385,200,076.11	46%

**AUDIT INSPECTION REPORT IN RESPECT OF COLLEGE OF
NURSING SCIENCE GUSAU FOR THE YEAR 2025**

The accounts and other related records maintain by the college for the period under review have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action. Receipt of this report should acknowledged within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

The Internal Control System operated by the college is commendable unlike what we observed last year. IPSAS codes and provisions were duly observed, please keep it up.

REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the College revenue performance was the sum of N 119,263,493.42 (One hundred and nineteen million, two hundred and sixty-three thousand, four hundred and ninety-three naira, forty-two kobo) for the year 2025. The revenue performance figure represents 62.0% of the projected revenue of N192,500,000.00(One hundred and ninety-two million, five hundred thousand naira).

Further examination of their accounting records revealed that, the revenue was not recorded in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer responsible for the account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and made same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule and state financial instruction against the responsible officers and furnish this office accordingly.



CASH ALLOCATION

During the year under revealed, it was observed that the ministry of finance has release the sum of N7,200,000.00 as recurrent expenditure and the amount were vouched receipted and recorded in the relevant books of accounts.

Those having minor corrections were raised and the bursary department made the corrections and brought before me for authentication. The breakdown of the money is listed in the table below:

MONTHS		AMOUNT
January	2025	800,000.00
February	2025	800,000.00
March	2025	800,000.00
April	2025	800,000.00
May	2025	800,000.00
June	2025	800,000.00
July	2025	800,000.00
August	2025	800,000.00
Sept.	2025	800,000.00
Oct.	2025	800,000.00
Nov.	2025	800,000.00
Total:-		₦7,200,000.00

SCHOOL FEES

During the period under review, it was observed that the sum of N97,082,940.00 was received from students and Ministry for Local Government and Chieftaincy Affairs (Sponsored student). Out of this amount an expenditure to the tune of N96,992,340.10 was incurred for the payment of Council Registration, Exam and Exam Material and other compulsory activities of the college. The breakdown is shown in the table below and classified as Appendix "A"

SCHOOL FEES RECEIVED AND EXPENDITURE MADE

MONTHS		RECIEPTS	EXPENDITRE
January	2025	48,634,000.00	35,348,316.55
February	2025	-	13,316,244.60
March	2025	-	46.40
April	2025	-	-
May	2025	-	-
June	2025	20,635,300.00	15,016,240.75
July	2025	-	5,600,137.75
August	2025	-	24.00



September 2025	-	42.55
October 2025	11,443,640.00	10,010,725.75
November 2025	16,370,000.00	17,700,361.75
Total:-	₦97,082,940.00	₦96,992,340.10

In addition to the above His Excellency has approve the purchase of land for expansion of the college at the cost of N39, 527,000.00 and was paid to the owner of the land accordingly.

PERSONAL EMOLUMENT

During the year under review payroll for the month of January to September 2024 were brought for examination this is to tune of N241,506,810.83 see Appendix 'B' attached.

APPENDIX 'B' **PERSONAL EMOLUMENT**

MONTHS	AMOUNT
January 2025	32,704,240.51
February 2025	21,821,349.23
March 2025	24,721,103.57
April 2025	24,721,103.57
May 2025	26,361,667.04
June 2025	26,543,880.79
July 2025	28,189,686.23
August 2025	28,256,385.70
Sept. 2025	28,187,394.19
Total:-	₦241,506,810.83

In view of the above, you are request to forward the remaining months which are yet to be examined.

RESPONSE TO AUDIT QUERY

The audit query was sent to the College on 11th May 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was



acknowledged and replied on 15th May 2026, responding positively to all the Audit issues raised. The query was closed and a closure certificate issued.

2.4.4 ZAMFARA STATE EMERGENCY MANAGEMENT AGENCY (ZEMA)

Revenue Performance

The Agency is not among the state revenue generating agencies, therefore has not revenue generation records.

Expenditure Performance

During the year under review, the total estimated expenditure of the Agency was ₦49,450,000.00. While on the actual its expenditure stood at ₦10,845,892.26 which represent 12.9%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	49,450,000	10,845,892.26	38,604,107.74	12.9%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	49,450,000.00	10,845,892.26	38,604,107.74	12.9%

AUDIT INSPECTION REPORT IN RESPECT OF ZAMFARA STATE EMERGENCY MANAGEMENT AGENCY (ZEMA) FOR THE YEAR 2025

The books of account and other related records maintain by the agency for the year have been examined. Observations arising from the inspections are hereby forwarded for comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

The internal control system as the whole system of control financial and otherwise, established by the management is observed to be fairly maintained by the management of the organization, as most of the transaction of the organization are being carried out with observance of due diligence, payment is being administered by the organization with proper documentation.



EXAMINATION OF FINANCIAL RECORDS

Examination of the budget book of ZEMA revealed that Zamfara State Emergency Management Agency has a budgetary provision of the approved budget for the year 2025, and approved figure of both current and recurrent expenditure are posted on vote book of ZEMA according to the classification of expenditure.

And the examination of the vote book also revealed that no over expenditure were incurred. Moreover, the cross examination of cash book for the year, revealed that the posting of the payment vouchers are made into the cash book properly no outstanding vouchers were recorded.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers for the year under review, it was observed that, payment vouchers to the tune of N 4,378,000.00 (Four million, three hundred and seventy-eight thousand naira) only were raised and paid without proper documentation.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation. Improper documentation of payment vouchers is a clear violation of the provision of state financial transaction 0705 of 2015 as amended.

Please comment, or if you agree the sum of N 4,378,000.00 (Four million, three hundred and seventy-eight thousand naira) should be recovered from the officer controlling the vote who held sway for the year under review and furnish this office with recovery details.

List of payment vouchers without proper documentations is attached as per Appendix "A" attached to the report.

EXAMINATION OF STORE RECORDS

All the relevant purchases made by Zamfara State Emergency Management Agency (ZEMA) were accompanied with S.R.V and the purchases were recorded on the ledger account book and posting were made base on the classifications.

SALARY

During the examination it was that Zamfara State Emergency management Agency (Z.E.M.A) has no salary provision on the budget book, all ZEMA staff are receiving their salaries from their respective MDA's, as all of them are posting staff.



APPENDIX "A"

**LIST OF PAYMENT VOUCHERS NOT PROPERLY DOCUMENTED FOR THE
YEAR 2025**

S/NO	DATE	P.V NO	NAME OF PAYEE	NATURE OF PAYMENT	AMOUNT	OBSERVATION
1.	4/2/2025	003	Four Group for cooperation society Fadama plaza shop No.4, Gusau Zamfara State	Donation to Almajiri School at Kaura Namoda Zamfara State.	400,000.00	-No Name of the school donated the 5 bags of Thailand Rice. -No Location (address attached) Much alteration on the receipt issued
2.	3/3/2025	011	Ashafa Lawal & team of 13 personal	Welfare package & monthly allowance.	70,000x4 months N280,000.00	-The appointed officers work with agency has no provision of payment. -No right of employing any casual staff.
3.	2/5/2025	023	E.S ZEMA	D.T.A To Abuja	180,000.00	-Invitation date 23/4/2025 -Program held 6/5/2025 -Payment made 2/4/2025 -No submission request -One day program, but 4 days payment were made
6.	28/5/2025	031	D.D.F.S ZEMA	Purchases of ZEMA E.S refreshment & break fast package	64,000.00	-No S.R.V and S.I.V -The break fast items said on the voucher not included in the receipt attached. -Payment should be made payee also
7.	27/5/2025	032	DDFS ZEMA	Transportation of donation assistance from Zema Sokoto Zonal Office to people of B/Magaji & Kaura.	420,000.00	-The paper addressed to the office of H.E Zamfara State Governor not Zema. - No record filed in handing the issue to Zema attached. - Paper issued dated 6/2/25 while the event effects 27/5/2025 - The activities is deeper from truths based on the attached paper issued.
8.	4/7/2025	037	ZEMA Staff officer	Purchases of vehicles spare parts of Cars. 20 F – 03 – ZM ZM-06-A74	240,000.00	-The removed cars spare part was not sighted. -No S.R.V & S.I.V receipt attached. - Some H/writing on the payees receipt and submission attached payment should made directly to M.N Enterprises' not staff officer.
9.	4/7/2025	038 039 040	Staff Officer	-Vehicle fueling	129,000.00 100,000.00 115,000.00	-All the payment made to S.O Zema not payee's enterprise's. -All the purchases made Zema didn't present removed spare part. -Fako purchases receipt attached. - The lubricant purchases did no recorded in the vote book.
10.	5/9/2025	050	Director Admin. ZEMA	Fueling of office vehicles plate No 20F-03-ZM ZM-06-A74	151,000	-No specification of No of litres purchase -No Rate of sold per litre. -Payment should be made to matrix filling station not Director Admin.
11.	5/9/2025	052	D.F.S ZEMA	Purchases of engine oil & vehicle services	93,200.00	-No S.R.V receipt attached. -The payees name should be VL ventures not the D.F.S ZEMA



12.	5/9/2025	051	D.F.S ZEMA	Office Furniture repairs ZEMA	21,800.00	-No S.R.V receipt attached - The submission doesn't refer to any office and no date, -No specification of items purchases.
13.	10/10/2025	058	Executive Secretary ZEMA	D.T.A (to Kano)	90,000.00	-The invitation attached referred its program, scheduled at Lagos State while the ZEMA E.S attached Kano for same programme
14.	10/10/2025	059	Executive Secretary ZEMA	D.T.A To Abuja & Kano	400,000.00	-Invitation to R.V.S 058 used for E.S Zema trips to Kano and Abuja for same program that held at Lagos State.
15.	3/11/2025	065	Almu Abubakar and others	Transportation of Non food item to 4 Local Govt. of Zamfara State	750,000.00	-No any paper attached from the said org. (Live helper) as donated any item to IDPS. -No evidence of allocation or store record issued for the items. -The submission and receipt issued by the Driver were the same person handwriting.
16.	11/11/2025	066	Habibu Ahmad D.F.S	Purchases of some office vehicle maintenance and repairs.	50,000.00	-No S.R.V receipts attached. -The payment of the transaction should be made direct to the payee not D.F.S neither the L.S -The Disfunction items Changed were not seen.
17.	22/12/2025	071	Director Disaster and others	D.T.A (To Rijiya) village for 2 days.	50,000.00	-No submission request for payment -No specification of the activities took the team to rijiya village stated.
18.	7/01/2026	075	Haruna Makaho and others.	Medical Assistance to the personnel	200,000.00	-No budget provision for the transaction. -No request submission attached for the payment -The economic code used for the activities is contrary.
					₦4,378,000.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 7th April 2026, and it was given one week to acknowledged receipt of it and reply within three weeks. The query was acknowledged and replied to observations raised on 9th April 2026. The query was closed and a closure certificate issued.

2.4.5 MENTAL HOME ANKA,**Revenue Performance**

The home is not one of the revenue generating agency of the state. Therefore no revenue record was made for the year under review.

Expenditure Performance

During the year under review, the total estimated expenditure of the Home was ₦18,400,000.00. While on the actual its expenditure stood at ₦15,984,000.00 which represent 87%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	NIL	NIL	NIL	NIL
Overhead Cost	18,400,000.00	15,984,000.00	2,416,000.00	87%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	18,400,000.00	15,984,000.00	2,416,000.00	87%

AUDIT INSPECTION REPORT
FOR THE PERIOD OF 1ST AUGUST TO 31ST DECEMBER 2025

The books of account and other related record maintained by the Hospital have been review and the Audit issue arising from the review are hereby forwarded for your comment and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks. Please use the same paragraph numbering in this report when replying.

EXAMINATION OF PAYMENT VOUCHERS

It was observed that payment vouchers to the tune of N1,000,000.00 were raised and paid without adherence to the due process and Financial Instruction No.0704 details attached at Appendix (A).

Please comment on why F.I 0704 is violated, or the said amount be recovered from the DFA of the Hospital (Murtala Moh'd) and inform this office with recovery details.

OUTSTANDING PAYMENT VOUCHERS

During the year under review, it was observed that payment were made by the DFA (Murtala Muh'd) to the tune of N14,000,000 for feeding and purchase of drugs without raising an instrument of payment voucher. This violet the provision of F.I no. 0704 and due process.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation. Please comment, or if you agree the sum of N 14,000,000.00 should be recovered from the officer controlling the vote and furnish this office with recovery details.

Attached details at Appendix "B" to this report.

APPENDIX 'A'
LIST OF PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV	DATE	ADM	ECO	AMOUNT	OBSERV.
1.	C.N.O	Purchase of food stuffs for the in-patient at hospital	021	19/12	051400 700100	220 20311	500,000.00	No submission & approval No receipt & S.R.V &



								S.I.V
2.	C.N.O Sani Musa	Purchase of Drugs injection to the in-patient at hospital	022	17/12/25	051	220	500,000.00	No submission & approval No receipt & SRV & SIV
							₦1,000,000. 00	

APPENDIX'B'
OUTSTANDING PAYMENT VOUCHERS PURCHASE
OF FEEDING FOOD TO IN PATIENT

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV	DATE	AMOUNT	OBSERV.
1.	C.N.O Sani Musa	Purchase of Food in- Patient Hospital	-	1/1/2025	N500,000.00	No P. V
2.	C.N.O	“ “	-	2/2/2025	N500,000.00	No P.V
3.	C.N.O	“ “	-	3/3/2025	N500,000.00	No P.V
4.	C.N.O	“ “	-	1/4/2025	N500,000.00	No P.V
5.	C.N.O	“ “	-	1/4/2025	N500,000.00	No P.V
6.	C.N.O	“ “	-	1/6/2025	N500,000.00	No P.V
7.	C.N.O	“ “	-	1/7/2025	N500,000.00	No P.V

OUTSTANDING OF PAYMENT VOUCHER DRUGS & INJECTION
TO IN-PATIENT HOSPITAL

S/N	NAME OF PAYEE	NATURE OF PAYMENT	PV	DATE	AMOUNT	OBSERV.
1.	C.N.O Sani Musa G.	Purchase of Drugs & Injection In-patient	-	1/1/2025	N500,000.00	No P.V
2.	C. N. O	“ “	-	1/2/2025	N500,000.00	No P.V
3.	C. N. O	“ “	-	1/3/2025	N500,000.00	No P.V
4.	C. N. O	“ “	-	1/4/2025	N500,000.00	No P.V
5.	C. N. O	“ “	-	1/5/2025	N500,000.00	No P.V
6.	C. N. O	“ “	-	1/6/2025	N500,000.00	No P.V
7.	C. N. O	“ “	-	1/7/2025	N500,000.00	No P.V
	Grand total:-				₦7,000,000.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 24th June 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was



acknowledged and replied to observations raised on 8th July 2026 the query was closed and a closure certificate issued.

2.4.6 GENERAL HOSPITAL BUNGUDU

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦5,800,000.00. While on the total actual generated revenue stood at ₦2,418,076.55 the total actual percentage on performance represent 42% which indicated low performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	5,800,000.00	2,418,076.55	3,381,923.45	42%

Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ₦14,950,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 16%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEF ICIT	% Expenditure PERFORMANCE
Personnel Cost	NIL	NIL	NIL	NIL
Overhead Cost	14,950,000.00	2,400,000.00	12,550,000.00	16%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	14,950,000.00	2,400,000.00	12,550,000.00	16%

AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL BUNGUDU FOR THE PERIOD OF 1ST JAN, 2023 TO 31ST JULY, 2025.

The books of account and other related records maintained by the hospital for the period quoted above have been examined. The observation arising from the audit inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one (1) week and fully replied within three weeks.

INTERNAL CONTROL SYSTEM

Internal control system is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective and efficiency of the operation and compliance with the applicable laws and regulation.



The system is observed to be fairly maintained for proper accountability. The system needs to be improved.

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book accordingly. A monthly cash allocation of N 200,000.00 (Two hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

INTERNAL REVENUE GENERATED

During the period under review the Hospital generated the sum of N1,448,600 (One million, four hundred and forty-eight thousand, six hundred naira) from medical laboratory Department, Pharmacy department, maternity unit, GOPD and other operations of the hospital. The amount was dully remitted to state internal revenue service with evident of payment (remitter receipt) presented to the inspection officer for examination.

Details of payment of (remitter receipt) should be found in appendix 'C' attached to this audit inspection report.

PAYMENT VOUCHERS

During the audit inspection of the payment vouchers maintain by the hospital. It was observed that the expenditure was processed through the operation of vouchers which serve as evidence of payment made. All the payment vouchers were properly arranged and supported with relevant vouching document attached.

APPENDIX 'A'

List of revenue generated at the general hospital for the period under review.

S/N	DATE & YEAR	REMITTER RECEIPT NO	PAYEE ID	ONLINE PAID	AMOUNT PAID
1.	29/6/25	6300921016	ZAC30756653350	Pay Zamfara	N213,000.00
2.	18/6/25	320717152	ZAC3075858533	Pay Zamfara	N100,000.00
3.	13/3/25	2812-2211-7209	Ghbo @mail.com	Pay Zamfara	N105,000.00
4.	18/7/25	6498667218	ZAC3075853350	Pay Zamfara	N135,000.00
5.	16/5/25	2825310247	ZAC3075853350	Pay Zamfara	N200,000.00
6.	5/6/25	4216961124	ZAC3075853350	Pay Zamfara	N312,000.00
7.	29/6/25	6300921016	ZAC3075853350	Pay Zamfara	N213,600.00
8.	2/3/25	7997085072	ZAC3075853350	Pay Zamfara	N170,000.00
					N1,448,600.00



RESPONSE TO AUDIT QUERY

The audit query was sent to the Hospital on 6th May 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.4.7 DIRECTORATE OF QUARTER SYSTEM AND RECRUITMENT

Revenue Performance

The Directorate is not one of the revenue generating agency of the state. Therefore no revenue record was made for the year under review.

Expenditure Performance

During the year under review, the total estimated expenditure of the directorate was ₦77,700,000.00. While on the actual its expenditure stood at ₦25,736,000.00 which represent 33%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	NIL	NIL	NIL	NIL
Overhead Cost	77,700,000.00	25,736,000.00	51,964,000.00	33%
Capital Expenditure	NIL	NIL	NIL	NIL
Total	77,700,000.00	25,736,000.00	51,964,000.00	33%

AUDIT INSPECTION REPORT IN RESPECT OF DIRECTORATE OF QUARTER SYSTEM AND RECRUITMENT FOR THE YEAR 2025

The book of accounts and other related records of the Directorate have been examined. Observations arising from the examination are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied.

Please use the same paragraph numbering as this report when replying.

INTERNAL CONTROL SYSTEM

Internal control is the whole system of controls, financial and otherwise, established by management to carry on the business of the enterprise in an orderly and efficient manner. The system is observed to be poorly maintained, as some of the financial transactions of the directorate were observed to be carried out without following due process. The system should be strengthened for better output.

CASH BOOK

During the examination of cash book maintained by Directorate, it was observed that the cash book is not properly maintained, no reconciliation at the end of the month as provided by the financial instruction.



EXAMINATION OF PAYMENT VOUCHERS

It was observed that monthly over head was paid by Ministry of Finance and ledged in to the quarter system account to the tune of N12,300,000.00. Examination of payment voucher revealed that the monthly overhead cost were expended.

UN ACCOUNTED FUNDS

Cross examination of the bank statement shows that the sum of N10,000,000.00 (Ten million naira) were withdrawn without revealing the purpose of the withdrawals and no payment voucher was raised for the payment. Payment without an instrument of payment voucher violet provision of state financial instruction 2015 as amended.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree detailed account of the ten million naira should be made available for my examination, otherwise the sum N10,000,000.00 (Ten million naira) should be recovered from the officer controlling the vote for his failure to observed due diligence in discharging his official function and furnish this office with recovery details.

UN ACCOUNTED LOAN OBTAINED FROM SSG'S OFFICE

During the period under review, it was observed that a loan of N 8,300,000.00 and N 1,500,000.00 was received by the directorate from SSG Office to cater for recruitment exercise of 78 Army regular intake. Further observation revealed that the monies were spent without payment voucher. The bank statement for the period shows that Sabon Gari Rescue Movement was the name of the account where the money was paid but no any document was presented to the inspection that revealed the purpose of the payment.

The officer controlling the vote was contacted for his explanation, but he could not a satisfactory explanation.

Please comment or if you agree the sum of N 9,800,000.00 should be recovered from the officer controlling the vote and furnish this office with recovery details.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 28th Apri 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.4.8 EDUCATION QUALITY ASSURANCE

Revenue Performance

The Agency is not one of the revenue generating agency of the state. Therefore no revenue record was made for the year under review.

Expenditure Performance



During the year under review, the total estimated expenditure of the Agency was ₦103,950,000.00. While on the actual its expenditure stood at ₦47,004,900.00 which represent 45%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	0%
Overhead Cost	103,950,000.00	47,004,900.00	56,945,100.00	45%
Capital Expenditure	Nil	Nil	Nil	0%
Total	103,950,000.00	47,004,900.00	56,945,100.00	45%

AUDIT INSPECTION REPORT IN RESPECT OF EDUCATION QUALITY ASSURANCE FOR THE YEAR 2025

The books of account and other related records maintained by the Agency has been examined. Observation arising are here by forwarded for your comment and further action. Receipt of this report should be acknowledge within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the enterprise in an orderly and efficient manner. This system was observed to be fairly maintained by Agency as some of the transaction are being carried out with little observances to due process.

CASH BOOK

During the examination of cash book it was observed that all receipts and payments for the year under review were dully posted into the cash book. During the year the Agency is receiving the sum of N 1,000,000.00 (One million naira) from the state accountant general's office as monthly cash allocation and the money were dully receipted and posted in to the cash book. It was also observed that, the cash book was not reconciled with the bank statement on monthly basis as provided by the state Financial Instruction 2015 as revised.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that, payment vouchers to the tune of N1,370,000 (One million, three hundred and seventy thousand naira) were purportedly raised and paid for various expenditures and were not properly documented with necessary vouching documents. Which is contrary to the provision of Zamfara State financial instruction N.0704 and 0706, which says that all vouchers must contained full particulars of the payment involved and if there is more than one payee on the payment vouchers a sub-receipt (Treasury from 135) should be prepared and attached to the payment



vouchers. The Director of finance and account was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N1,370,000 (One million, three hundred and seventy thousand naira) should be recovered from the Director of finance and account for his failure to observed due diligence in discharging his official responsibilities and furnish this office with recovery details. Appendix “A” to this report gives full details

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was not maintained by the Agency.

STORE

It was observed that, the organization have no store officer that will maintain the stores records despite the bulk purchases being carried out by the Agency but nobody to records the items in the relevant stores records. In view of the above therefore, you are advice to contact ministry of finance to post a store officer who will maintain stores records since the importance of stores house and stores officer can not be over-emphasized.

APPENDIX ‘A’ **PAYMENT VOUCHERS WITHOUT PROPER DOCUMENTATION FOR THE** **YEAR 2025.**

S/N	PV NO	PAYEE	NATURE OF PAYMENT	AMOUNT	OBSERVATION
1.	QAA/FEB/005/2025	Zamson oil & gas limited	Fuelling of vehicle inspection to school in the state	N390,000.00	NO SRV/SIV
2.	QAA/FEB/006/2025	Executive Chairman	Welfare to the members and staff	N200,000.00	Over payment of N 10,000
3	QAA/MAR CH/14/2025	Executive Chairman	DTA and Fulling of Vehicles	N 255,000.00	No SRV and sub receipt.
4	QAA/MAR CH/15/2025	Executive Chairman	Fulling of Vehicles	N 125,000.00	No SRV
5	QAA/APRI L/19/2025	Bashar Yunusa	Purchased of computer laptop	N 400,000.00	No SRV
		Total		N 1,370,000.00	



**QUOTATION OF STORES REGULATION OF
THE ZAMFARA STATE FOR THE YEAR 1ST APRIL 1968**
STORES REGULATION FOREWORD

The store regulation set out the instructions regarding stores in force as at 1st April, 1968. A review of stores controls and procedures is currently being carried out and it is expected that considerable amendments will be found necessary to remedy inadequacies in the system. These amendments will be issued from time to time as is found necessary and they will in due course be incorporated in instructions to supersede this regulation.

QUOTED

I hereby the number 0307 – 0605 as regard to the laid down stores regulation act against the payment vouchers no QAA/FEB/005/2025 – QAA/MARCH/14/2025 – QAA/APRIL/19/2025 without S.R.V attached.

0307. A complete record of the receipt and issue of all articles of government property and stores, including lives stock, will be kept in the store's ledger. The ledger will be posted daily, and the balance will be inserted after each transaction. Each entry will be supported by a voucher the nature and number of which will be records against the entry (sec chapter 6 and 7).

0605. The officer will post them the details of stores shown on the vouchers to the store's ledger (sec stores regulation 0307). The ledger number (5) will be entered on each voucher, the original and duplicate copies of the voucher will then be sent to the issuing storekeeper, the officer keeping the store's ledger will ensure that the storekeeper returns the original to him without delay.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 21st April 2026, and it was given one week to acknowledge receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.4.9 GENERAL HOSPITAL KAGARA

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦1,800,000.00. While on the total actual generated revenue stood at ₦283,378.75 the total actual percentage on performance represent 16% which indicated very performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	1,800,000.00	283,378.75	1,516,621.25	16%



Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦17,850,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 13%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost				
Overhead Cost	17,850,000.00	2,400,000.00	15,450,000	13%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,850,000.00	2,400,000.00	15,450,000	13%

AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL KAGARA FOR THE PERIOD OF 1/1/2023 TO 31/7/2025

The books of account and other related records maintained by Hospital for the period under review have been examined. Observations arising for the inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks.

You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control system is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective and efficiency of the operation and compliance with the applicable laws and regulation. The system is observed to be fairly maintained for proper accountability. The system needs to be improved.

REVENUE

During the examination of the revenue records of Hospital for the period under review, it was observed that the hospital has one (1) single account for the revenue generation and cash allocation from the State Government. Further examination reveals that only the sum of N 135,000.00 (One hundred and thirty-five thousand naira) was generated for whole period under review. The money was dully remitted into the State internal Revenue Service Account and evidently shown by the remittance teller.

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book accordingly. A monthly cash allocation of N 200,000.00 (Two hundred thousand naira)



being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial loses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

EXAMINATION OF PAYMENT VOUCHERS

Examination of payment vouchers for the period under review reveals that, payment vouchers to the tune of N 600,000.00 (Six hundred thousand naira) were raised and paid without proper documentation.

This is contrary to the provision of Financial Instruction F.I No.0704 which says that “Every payment voucher must contain full particular of the payment invoice” Financial Instruction 0718 when stated that “If there more than one payee on a payment vouchers a sub-receipt should be prepared and attached to it” and also violations of store regulation. The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N 600,000.00 (Six hundred thousand naira) should be recovered from the officer controlling the vote and furnish this office with recovery details.

Appendix “A” Attached to this report gives full details.

APPENDIX ‘A’ **PAYMENT VOUCHERS WITHOUT PROPER DOCUMENTATION IN** **GENERAL HOSPITAL KAGARA**

S/N	PAYEE NAME	PV NO	AMOUNT	NARATION	OBSERV.
1.	MD Kagara	201	200,000.00	Purchase of Hygiene and clinical material	No receipt No bill of quantity
2.	PMO Kagara	181	200,000.00	Purchase of cleanical material and casual staff	No receipt are irrelevant No subreceipt
3.	PMO Kagara		200,000.00	Purchase of clinical material	No relevant receipts

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 29th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.



2.5.1 GENERAL HOSPITAL MARADUN

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦1,800,000.00. While on the total actual generated revenue stood at ₦378,816.00 the total actual percentage on performance represent 21% which indicated low performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	1,800,000.00	378,816.00	1,421,184.00	21%

Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ₦17,350,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 14%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost				
Overhead Cost	17,350,000.00	2,400,000.00	14,950,000.00	14%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,350,000.00	2,400,000.00	14,950,000.00	14%

AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL MARADUN FOR THE PERIOD OF 1/1/2023 TO 31/7/2025

The books of account and other related records maintained by Hospital for period above have been examined, observations arising from the inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks. You should please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

It was observed during the examination the financial records of the hospital for the period under review that the Internal control System was poorly maintained. There is need for collective effort from the management for a good working synergy to ensure probity, accountability and transparency in dealing with public funds. This negligence attitude has violated F.I 0704 which says, “All payment vouchers must contain full particulars of payment involved”.



CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book accordingly. A monthly cash allocation of N 200,000.00 (Two hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

REVENUE

During the examinations of the revenue records of the Hospital for the period under review, it was observed that the hospital has one (1) single account for Revenue Generation and Cash Allocation from the State Government. It was further observed that, the sum of N 1,000,000.00 (One million naira) was generated from the sales of Cards, file jackets, theater and laboratory services. The amount was dully remitted into State Internal Revenue Service account. A remittance receipt was also made available to the inspection officer for examination.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of payment vouchers for the period under review, it was observed that, three (3) payment vouchers which amounted to N568,000.00 (Five hundred and sixty-eight thousand naira) were found with various financial irregularities. This is contrary to provision of Financial Instruction No. 0704 which says that “ Every payment vouchers must contain full particular of the payment involved” Financial Instruction 0718 which states that “ if there are more than one payee on a payment voucher a sub-receipt should be prepared and attached to it” and also violations of stores regulation.

The officer controlling the vote was contacted for his comment, but he could offer a satisfactory explanation.

Please comment or if you agree recover the sum of N568,000.00 (Five hundred and sixty-eight thousand naira) from different payees listed in the “APPENDIX A” and also furnish this office with the details of the recovery accordingly.

BANK STATEMENT

During the examination no bank statement was made available for our inspection. The document should be made available before my next inspection.



APPENDIX A'
BREADOWN OF PAYMENT VOUCHERS WITHOUT PROPER
DOCUMENTATION IN RESPECT OF GENERAL HOSPITAL MARADUN

S/N	PAYEE	ADM CODE	ECO CODE	DATE	AMOUNT	PV NO	NARRATION	OBSERV
1.	Sanusi M.Abubakar	052110201500	22020307	10/2/25	138,000.00	001	Being payment for purchase of laboratory reagent.	No SRV/SIV
2.	Hassan Mustapha	“	22020307	2/1/25	150,000.00	005	Being payment for purchase of laboratory reagent	No SRV/SIV No receipt attached.
3.	Hassan Mustapha	“	220204	9/5/25	280,000.00		Being payment for casual staff	No sub-receipt attached.
	Total: -				N568,000.00			

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 10th May 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.5.2 GENERAL HOSPITAL_BAKURA

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the College was ₦2,100,000.00. While on the total actual generated revenue stood at ₦1,308,733.75 the total actual percentage on performance represent 62% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	2,100,000.00	1,308,733.75	791,266.25.00	62%

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦17,350,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 14%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFI CIT	% Expenditure PERFORMANCE
Personnel Cost				
Overhead Cost	17,350,000.00	2,400,000.00	14,950,000.00	14%
Capital Expenditure				
Total	17,350,000.00	2,400,000.00	14,950,000.00	14%

**AUDIT INSPECTION REPORT INRESPECT OF GENERAL HOSPITAL
BAKURA FOR THE PERIOD OF 1/1/2023 TO 31/7/2025**

The books of account and other related records maintained by Hospital for period above have been examined, observations arising from the inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks. You should please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

It was observed during the examination the financial records of the aforementioned hospital for the period under review that the Internal control System was poorly maintained. There is need for collective effort from the management for a good working synergy in order to ensure probity, accountability and transparency in dealing with public fund. This negligence attitude has violated F.I 0704 which says "All payment vouchers must contain full particulars of payment involved".

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book accordingly. A monthly cash allocation of N 200,000.00 (Two hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

REVENUE

During the examinations of the revenue records of the Hospital for the period under review, it was observed that the hospital has one (1) single account for Revenue Generation and Cash Allocation from the State Government. It was further observed that, the sum of N



750,000.00 was generated from the sales of Cards, file jackets, theater and laboratory services. The amount was dully remitted into State Internal Revenue Service account. A remittance receipt was also made available to the inspection officer for examination.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of payment vouchers for the period under review, it was observed that three (3) payment vouchers which amounted to N600,000.00 were found with various financial irregularities. This is contrary to provision of Financial Instruction No. 0704 which says that "Every payment voucher must contain full particular of the payment involved" Financial Instruction 0718 which states that "if there are more than one payee on a payment voucher a sub-receipt should be prepared and attached to it" and also violations of stores regulation. Attached to this report is "APPENDIX A" which gives full details.

Please comment or if you agree recover the sum of N600,000.00 from different payees listed in the "APPENDIX A" and furnish this office with the details of the recovery accordingly.

OUTSTANDING PAYMENT VOUCHERS

In the inspection of payment vouchers of the hospital, it was observed that some payment vouchers were outstanding. The officer responsible for the maintenance of the document was contacted for explanation, but he could not offer a satisfactory explanation.

Please comment, or if you agree the payment vouchers should be found and made available for my examination, otherwise they will consider as unvouched expenditure which will be recovered from the Director of Finance and Account for his failure to observed due diligence in discharging his duties.

The outstanding payment vouchers are as follow: -

- In the year 2023 the (6) six payment vouchers are missing.
- In the year 2024 the seven (7) payment vouchers are outstanding.
- In the year 2025 the five (5) payment vouchers are missing.

BANK STATEMENT

During the examination no bank statement was made available for our inspection. The document should be made available before my next inspection.



APPENDIX 'A'
**BREAKDOWN OF PAYMENT VOUCHERS WITHOUT PROPER
DOCUMENTATION GENERAL HOSPITAL BAKURA**

S/N	PAYEE	AD CODE	ECO CODE	PV NO	AMOUNT	NARRATION	OBSERV.
1.	PMO	052110201300	2202037	185	200,000.00	Purchase of clinical material	No receipt No SRV & SIV
2.	PMO	052110201300	2202037	207	200,000.00	Purchase of Laboratory item	No bill of quantity No receipts No SRV & SIV
3.	MD	05110201300	2202037	001	200,000.00	Payment of casual & purchase of clinical materials	No sub receipt No any receipt

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 15th May 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.5.3 GENERAL HOSPITALANKA

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦4,800,000.00. While on the total actual generated revenue stood at ₦2,224,100.00 the total actual percentage on performance represent 46% which indicated low performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	4,800,000.00	2,224,100.00	2,575,900.00	46%



Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ₦18,350,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 13%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	18,350,000.00	2,400,000.00	15,950,000.00	13%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	18,350,000.00	2,400,000.00	15,950,000.00	13%

AUDIT INSPECTION REPORT **IN RESPECT OF GENERAL HOSPITAL ANKA FOR THE PERIOD** **OF 1ST JAN 2024 TO 30 JUNE 2025**

The book of account and related records maintained by General Hospital Anka for period above have been examined, observations arising from the inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks. You should please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control system is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective and efficiency of the operation and compliance with the applicable laws and regulation. The system is observed to be fairly maintained for proper accountability. The system needs to be improved.

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book and vote book accordingly. A monthly cash allocation of N 500,000.00 (Five hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial loses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.



STORE RECORD

During the examination of store records it was observed that, proper records and existing store regulation have been maintained accordingly.

MEDICAL RECORD UNIT

During the period under review the medical record unit that is responsible for selling of patient card and file jacket as a revolving fund. The generated amount for the year under review were dully remitted to State Internal Revenue Service as evidently supported by the remittance receipt.

LABORATORY UNIT

During the period under review, it was observed that, the Unit is responsible for collecting fees of all laboratory test conducted in the Hospital. During the year under review the unit revenue generated was dully remitted to State Revenue Service as evidently supported by the remittance receipt presented to the inspection officer.

PHARMACY UNIT

During the period under review the Pharmacy Unit of Hospital sales Drugs to patient at a lower price as revolving fund. During the year under review the unit revenue generated was duly remitted to State Revenue Service as evidently supported by the remittance receipt presented to the inspection officer.

THEATER UNIT

During the examination theater unit of the Hospital collect revenue from operation carried out by unit. The revenue generated for the year was duly remitted to State Internal Revenue Service. A receipt of the remittance to the service was made available to the inspection officer.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 28th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.5.4 GENERAL HOSPITAL BIRNIN MAGAJI

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦1,800,000.00. While on the total actual generated revenue stood at ₦419,151.20 the total actual percentage on performance represent 23% which indicated low performance on revenue



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	1,800,000.00	419,151.20	1,380,848.80	23%

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦17,850,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 13%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	17,850,000.00	2,400,000.00	15,450,000.00	13%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,850,000.00	2,400,000.00	15,450,000.00	13%

AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL B/MAGAJI FOR THE PERIOD OF 1st JANUARY,2023 TO 31st JULY, 2025.

The books of account and other related records maintained by the hospital for the period quoted above have been examined. The observation arising from the audit inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one (1) week and fully replied within three week.

INTERNAL CONTROL SYSTEM

Internal control system is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective and efficiency of the operation and compliance with the applicable laws and regulation. The system is observed to be fairly maintained for proper accountability. The system need to be improve.

CASH BOOK

During the examination it was observed that, the Hospital didn't maintain this important book of prime entry, despite the fact that a monthly cash allocation of N 200,000.00 (Two hundred thousand naira) is being given to the Hospital by the Accountant General's office. This important control book should be strictly maintained as provided by the Financial Instruction.



VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was not maintained by the Hospital.

This action is violation of the provision of financial instruction (F.I).

Please comment, or if you agree ensure that a vote book is provided with proper entries and made it available for my inspection.

EXAMINATION OF PAYMENT VOUCHER

Examination of the payment vouchers revealed that payment vouchers to the tune of N 1,200,000.00 were purportedly raised and paid to P M O for the supply of clinical materials for laboratory department. without necessary supporting attachment.

Observation arising from the payment vouchers revealed that, there was no request & approval, no S.R.V non attachment of those documents contradicts the provision of state financial instruction 0705 2015 as amended. The finance officer was contracted for his explanation on the observed abnormalities but he could not offer a satisfactory explanation. Please comment or if you agree recover the sum of N1,200,000 from the finance officer who held sway for the year under review for his failure to observed due diligence in discharging his official duties and furnish this office with the recovery details accordingly.

The payment vouchers are as per table below:

PV Number	Payee	Amount
050/06/2023	P M O	N 200,000
008/12/2023	P M O	N 200,000
007/02/2024	P M O	N 200,000
078/04/2024	P M O	N 200,000
005/11/2024	P M O	N 200,000
001/01/2025	P M O	N 200,000
009/05/2025	P M O	N 200,000
	Total	N 1,200,000

ZAMCHEMA ACCOUNT

During the examination of the hospital records for the period under review, it was observed that the ZAMCHEMA paid the three hundred and fifty naira (N350) to the hospital as monthly capitation per vendor for your perusal.



RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 29th April 2026, and it was given one week to acknowledge receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.5.5 GENERAL HOSPITAL KASUWAR DAJI

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦1,800,000.00. While on the total actual generated revenue stood at ₦888,128.12 the total actual percentage on performance represent 49% which indicated low performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/D EFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	1,800,000.00	888,128.12	911,871.88	49%

Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ₦17,350,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 14%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	17,350,000.00	2,400,000.00	14,950,000.00	14%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,350,000.00	2,400,000.00	14,950,000.00	14%

AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL KASUWAR DAJI FOR THE PERIOD OF 1/1/2023 – JULY2025.

The books of account and other related records maintained by the Hospital for the period under review have been examined. Observation arising from Audit inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledge within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control is a process effected by an entity management and other personnel designed to provide reasonable assurance regarding the achievement of objective in the following



categories the reliability of financial reporting the effectiveness and efficiency of operations and compliance with applicable laws and regulations. The system is observed to be very weak, as most of the transaction of the hospital are not carried out in accordance with principles of due process.

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book accordingly. A monthly cash allocation of N 200,000.00 (Two hundred thousand naira) being received from the Accountant General office is duly posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers for the period under review, it was observed that payment vouchers to the tune of N1,720,000 (One million seven hundred and twenty thousand) were raised and paid without approval which has gone contrary to the existing store regulation No.0307 and financial instruction provision No.0309. The controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment or if you agree recover the sum of N1,720,000 (One million seven hundred and twenty thousand) from Director of Finance and accounts and furnish this office with recovery details.

Attached appendix 'A' is the list of payment vouchers for reference.

OUTSTANDING PAYMENT VOUCHER

During the period under review, it was observed that, payment vouchers to the tune of N539,064.51 (Five hundred and thirty-nine thousand sixty-four-naira fifty-one kobo) were outstanding. When contacted the cashier Haruna Bako could neither account for the payment vouchers nor explain for the purpose it was made.

Please comment or if you agree recover the sum of N539,064.51 (Five hundred and thirty-nine thousand sixty-four-naira fifty-one kobo). M.D Dr. Abdullahi Marafa) who authorized the payment and inform this office with recovery details accordingly.



BANK STATEMENT/REVENUE RECORD

During the period under review the hospital bank statement of account was not made available for my examination. The document should be collected and made available for my next inspection.

APPENDIX 'A'

List of payment vouchers raised and paid without relevant attachment in respect of G.H.K/Daji for the period 1/1/2023 – 31/1/2025.

S/NO	DEPT PVNO	PAYEE	DESCRIPTION	AMOUNT	REMARKS
001.	HSMB/OC/207/2023	P.M.O G.H.K/DAJI	Hygine & chemical materials	N200,000.00	No approval
002.	HSMB/OC/192/2023	“ “	“	N200,000.00	“
003.	HSMB/OC/155/2023	“ “	“	N120,000.00	“
004.	HSMB/OC/231/2023	“ “	“	N200,000.00	“
005.	HSMB/OC/018/2024	“ “	“	N200,000.00	“
006.	HSMB/OC/014/2024	“ “	“	N200,000.00	“
007.	HSMB/OC/141/2024	“ “	“	N200,000.00	“
008.	HSMB/OC/012/2024	“ “	“	N200,000.00	“
009.	HSMB/OC/397/2023	“ “	“	N200,000.00	“
	Total			N1,720,000.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 5th May 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.5.6 GENERAL HOSPITAL KAURA NAMODA

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the College was ~~₦~~4,800,000.00. While on the total actual generated revenue stood at ~~₦~~3,791,867.50 the total actual percentage on performance represent 79% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	4,800,000.00	3,791,867.50	1,008,132.50	79%

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ~~₦~~17,350,000.00. While on the actual its expenditure stood at ~~₦~~6,000,000.00 which represent 35%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	17,350,000.00	6,000,000.00	11,350,000.00	35%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,350,000.00	6,000,000.00	11,350,000.00	35%

**AUDIT INSPECTION REPORT IN RESPECT OF
GENERAL HOSPITAL KAURA NAMODA, FOR THE PERIOD OF 1ST
JANUARY, 2023 TO 31ST AUGUST, 2025.**

The books of account and other related records maintained by the hospital for the period under review have been examined. Observation arising from audit inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three week.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective in the following categories the reliability of financial reporting the effectiveness and efficiency of operations and compliance with applicable laws and regulation. The system is observed to be very weak, as most of the transaction of the hospital are not carried out in accordance with principles of due process.

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book and vote book accordingly. A monthly cash allocation of N 500,000.00 (Five hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

REVENUE GENERATED

During the examination of revenue records for the period under review, it was observed that, the hospital has generated revenue to the tune of (N1,140,000.00 (One million, one



hundred and forty thousand naira) from four (4) departments of the Hospital that include, Pharmacy, laboratory, medical record and Theatre. The amount was dully remitted to State Internal Revenue Service. A deposit teller was also presented for our examination.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers, it was observed that payment vouchers amounting to N1,665,000.00 (One million, six hundred and sixty-five thousand naira) were purportedly raised and paid without necessary supporting document attached. Non attachment of necessary vouching documents to a payment voucher contradicts the provision of Financial Instruction 0705.

The officer controlling the vote was contacted for his comments, but he could not offer a satisfactory explanation.

Please comment, or if you agree recover the sum of N1,665,000.00 (One million, six hundred and sixty-five thousand naira) from the officer controlling the vote and furnish this office with recovery details. This was also present as inform of queries against the officer concerned.

OUTSTANDING PAYMENT VOUCHER

During examining the cash book against the payment vouchers it was observed that payment vouchers to the tune of N2,500,000 (Two million five hundred thousand naira) were not presented for my inspection. This contradicts provision of financial instruction No.0206 (L) and all effort made to have such payment vouchers examined proved abortive. Appendix 'A' attached to this report shows the list of outstanding vouchers.

Please comment if you agree the payment vouchers should be found and made available for my inspection otherwise the sum of N2,500,000 (Two million five hundred thousand naira) should be recovered from the Director finance and accounting (Sani Bawa) for his failure to observe due diligence in discharge his duties and inform this office with recovery details.

ZAMCHEMA ACCOUNT

During examining the hospital accounting records for the period under review, it was observed that, the ZAMCHEMA paid three hundred and fifty naira only N350 per individual/patient to the hospital as monthly capitation per vendor for your perusal.



AUDIT FORM 11A
OFFICE OF THE AUDITOR GENERAL
GUSAU.

P.M.B 01044
ZAMFARA STATE
GUSAU.

Date:

Query No:

Amount Involved: N1,665,000.00

I submit here with the following Query/Observations and would refer you to F. I No. 0206 (m) for prompt action and reply given full particulars or information required. Your attention is also drawn His Excellency's directives that all my Queries/Observation should be promptly replied within three weeks.

Station - Kaura Namoda.
Voucher No. - Various
Head - 70741
Sub Head -
Amount - N1,665,000.00
Payee - P.M.O
Nature of Payment:- - Purchase of lab equipments.

During the examination of under listed payment vouchers for the months of July, August, Sept, 2023 & March, June, 2024. It was observed that a total sum of (N1,665,000) was paid to P.M.O for the purchase of lab equipment the payment was made vide departmental payment voucher below:-

S/N	PVS NO	MONTH/YEAR	PAYEE	AMOUNT
001.	HSMB/OC/157/2023	July, 2023	P.M.O.K/N	N250,000.00
002.	HSMB/OC/179/2023	August, 2023	P.M.O.K/N	N380,000.00
003.	HSMB/OC/200/2023	Sept, 2023	P.M.O.K/N	N250,000.00
004.	HSMB/OC/003/2024	March, 2024	P.M.O.K/N	N250,000.00
005	HSMB/OC/095/2024	June, 2024	P.M.O.K/N	N105,000.00
006	HSMB/OC/009/2024	Jan, 2024	P.M.O.K/N	N225,000.00
007	HSMB/OC/...../2024	June, 2024	P.M.O.K/N	N205,000.00
				N1,665,000.00

Further examination of the payment vouchers revealed that payment of supplied lab equipment, observed that only payment was made but no SRV attach which as contrary to existing store regulation no.0307 & financial instruction provision no 0309 in view of this, therefore you are to comment or if you agree provide the said SRV for my inspection or recover the sum of N1,665,000.00 from the officer who prepared vouchers/authorized the payment (Sani Jabaka) and inform this office with details accordingly.



APPENDIX 'A'

List of outstanding payment vouchers for the months of January - May, 2023.

S/N	PVS NO	MONTH/YEAR	PAYEE	AMOUNT
001.		January, 2023	P.M.O.K/Namoda	N500,000.00
002.		February, 2023	P.M.O.K/Namoda	N500,000.00
003.		March, 2023	P.M.O.K/Namoda	N500,000.00
004.		April, 2023	P.M.O.K/Namoda	N500,000.00
005.		May, 2023	P.M.O.K/Namoda	N500,000.00
				N2,500,000.00

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 30th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.5.7 GENERAL HOSPITAL MORIKI

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦2,300,000.00. While on the total actual generated revenue stood at ₦1,207,672.27 the total actual percentage on performance represent 53% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	2,300,000.00	1,207,672.27	1,092,327.73	53%

Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ₦17,350,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 14%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	17,350,000.00	2,400,000.00	14,950,000.00	14%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,350,000.00	2,400,000.00	14,950,000.00	14%



**AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL
MORIKI FOR THE PERIOD OF 1ST JANUARY, 2023 TO 31ST JULY, 2025.**

The books of account and other related records maintained by the hospital for the period quoted above have been examined. The observation arising from the audit inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one (1) week and fully replied within three week.

INTERNAL CONTROL SYSTEM

Internal control system is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective and efficiency of the operation and compliance with the applicable laws and regulation. The system is observed to be fairly maintained for proper accountability. The system need to be improve.

CASH BOOK

During the examination it was observed that, the Hospital didn't maintain this important book of prime entry, despite the fact that a monthly cash allocation of N 200,000.00 (Two hundred thousand naira) is being given to the Hospital by the Accountant General's office. This important control book should be strictly maintained as provided by the Financial Instruction.

REVENUE GENERATED

During the period under, the revenue records of the hospital reveal that, only the sum of N873,000.00 (Eight hundred and seventy three thousand naira) only was generated from the four department of the hospital. Thus:

- Pharmacy department.
- Lab department.
- Health record department.
- Theatre department.

All the department mention above are operating on credit bases as such the amount remitted is the same amount retrieved from board of internal revenue to serve as revolving fund.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was not maintained by the Hospital.



This action is violation of the provision of financial instruction (F.I).
Please comment, or if you agree ensure that a vote book is provided with proper entries and made it available for my inspection.

ZAMCHEMA ACCOUNT

During the examination of the hospital records for the period under review, it was observed that the ZAMCHEMA paid three hundred and fifty naira only N350 to the hospital as monthly capitation per vendor for your perusal.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 29th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.5.8 GENERAL HOSPITAL SHINKAFI

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦6,800,000.00. While on the total actual generated revenue stood at ₦5,635,637.50 the total actual percentage on performance represent 83% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	6,800,000.00	5,635,637.50	1,164,362.50	83%

Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ₦17,350,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 14%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	17,350,000.00	2,400,000.00	14,950,000.00	14%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,350,000.00	2,400,000.00	14,950,000.00	14%



**AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL
SHINKAFI FOR THE PERIOD OF 1ST JANUARY, 2023 TO
31ST JULY, 2025**

The books of account and other related records maintained by the hospital for the period quoted above have been examined. The observation arising from the audit inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one (1) week and fully replied within three week.

INTERNAL CONTROL SYSTEM

Internal control system is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective and efficiency of the operation and compliance with the applicable laws and regulation. The system is observed to be fairly maintained for proper accountability. The system need to be improve.

CASH BOOK

During the examination it was observed that, the Hospital didn't maintain this important book of prime entry, despite the fact that a monthly cash allocation of N 200,000.00 (Two hundred thousand naira) is being given to the Hospital by the Accountant General's office. This important control book should be strictly maintained as provided by the Financial Instruction.

REVENUE GENERATED

During the period under, the revenue records of the hospital reveal that, only the sum of N4,160,800.00 (Four million, one hundred and sixty thousand, eight hundred naira) only was generated from the four department of the hospital. Thus:

- Pharmacy department.
- Lab department.
- Health record department.
- Theatre department.

All the department mention above are operating on credit bases as such the amount remitted is the same amount retrieved from board of internal revenue to serve as revolving fund.

OUTSTANDING OF PAYMENT VOUCHERS

During the examination of payment vouchers for the period under review, it was observed that payment vouchers amounted to N1,600,000.00 (One million, six hundred thousand naira) were outstanding. All efforts made to have the payment vouchers examined proved



abortive. found with various financial irregularities. This is contrary to provision of Financial Instruction No. 0704 which says that “ Every payment vouchers must contain full particular of the payment involved” Financial Instruction 0718 which states that “ if there are more than one payee on a payment voucher a sub-receipt should be prepared and attached to it” and also violations of stores regulation.

The officer controlling the vote was contacted for his comment, but he could offer a satisfactory explanation.

Please comment or if you agree recover the sum of N1,600,000.00 (One million, six hundred thousand naira) from different payees listed in the “APPENDIX A” and also furnish this office with the details of the recovery accordingly.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was not maintained by the Hospital.

This action is violation of the provision of financial instruction (F.I).

Please comment, or if you agree ensure that a vote book is provided with proper entries and made it available for my inspection.

ZAMCHEMA ACCOUNT

During the examination of the hospital records for the period under review, it was observed that, the ZAMCHEMA paid the three hundred and fifty naira only N350 to the hospital as monthly capitation per vendor for your perusal.

REVENUE

During the examination of the totals revenue records for the period under review, it was observed that, the hospital have generated an internally generated revenue to the tune of four million one hundred and sixty eight hundred naira (N4,160,800.00) from four (4) departments, department of pharmacy, lab, health record and theatre and the sum were remitted in to the board of internal revenue of the state but because the departments are operating on credit bases, the amount was later return back in to the hospital account to serve as revolving fund for the sustaining of the revenue generating of the departments. Appendix ‘B’ attached with the details.

ZAMCHEMA ACCOUNT

During the examination of the hospital accounting records for the period under review, it was observed that, the ZAMCHEMA paid three hundred and fifty naira only (N350) to the hospital as monthly capitation per vendor for your perusal.



APPENDIX 'A'

List of outstanding payment vouchers for the period under review Feb, March, 2024 and Feb, 2025 to July, 2025.

S/N	PVS NO	MONTH/YEAR	PAYEE	AMOUNT
1.		Feb, 2024	P.M.O.G.H. Shinkafi	N200,000.00
2.	018	March, 2024	P.M.O.G.H. Shinkafi	N200,000.00
3.		Feb, 2025	P.M.O.G.H. Shinkafi	N200,000.00
4.		March, 2025	P.M.O.G.H. Shinkafi	N200,000.00
5.		April, 2025	P.M.O.G.H. Shinkafi	N200,000.00
6.		May, 2025	P.M.O.G.H. Shinkafi	N200,000.00
7.		May, 2025	P.M.O.G.H. Shinkafi	N200,000.00
8.		July, 2025	P.M.O.G.H. Shinkafi	N200,000.00
				N1,600,000.00

APPENDIX 'B'

List of retrieval fund from the board of internal revenue for the period of January, 2025 to Nov, 2025.

S/N	DATE	PAYEE	RETRIEVAL AMOUNT
1.	24/2/2025	G.Hospital Shinkafi	N387,000.00
2.	10/3/2025	G.Hospital Shinkafi	N449,000.00
3.	17/3/2025	G.Hospital Shinkafi	N215,300.00
4.	2/4/2025	G.Hospital Shinkafi	N386,000.00
5.	15/4/2025	G.Hospital Shinkafi	N302,000.00
6.	19/5/2025	G.Hospital Shinkafi	N473,500.00
7.	31/5/2025	G.Hospital Shinkafi	N370,000.00
8.	27/6/2025	G.Hospital Shinkafi	N483,000.00
9.	17/7/2025	G.Hospital Shinkafi	N400,000.00
10.	25/7/2025	G.Hospital Shinkafi	N354,000.00
11.	8/8/2025	G.Hospital Shinkafi	N350,000.00
			N4,160,800.00

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 27th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.5.9 GENERAL HOSPITAL MADA

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦2,800,000.00. While on the total actual generated revenue stood at ₦1,414,777.81 the



total actual percentage on performance represent 51% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	2,800,000.00	1,414,777.81	1,385,222.19	51%

Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ₦17,350,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 14%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DE FICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	17,350,000.00	2,400,000.00	14,950,000.00	14%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,350,000.00	2,400,000.00	14,950,000.00	14%

AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL MADA FOR THE PERIOD OF 1ST JAN, 2023 TO 31ST JULY, 2025.

The books of account and other financial record maintained by the hospital for the period under review have been examined. Observations arising from the audit inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and otherwise established by the management in order to ensure and safeguard the financial record and other operations of the hospital. The system is observed to be fairly maintained, this can be seen as transaction of the hospital were observed to be carried out with little observance of due process principle.

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book and vote book accordingly. A monthly cash allocation of N 200,000.00 (Five hundred thousand naira) being received from the Accountant General office is dully posted into the cash book



and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

REVENUE GENERATED

During the examination of revenue records for the period under review, it was observed that, the hospital has generated revenue to the tune of N934,000.00 (Nine hundred and thirty-four thousand naira) from four (4) departments of the Hospital that include, Pharmacy, laboratory, medical record and Theatre. The amount was dully remitted to State Internal Revenue Service. A deposit teller was also presented for our examination.

EXAMINATION OF PAYMENT VOUCHERS

During the audit inspection of the payment vouchers it was observed that, payment vouchers raised and paid for the period under review were properly documented and dully posted in the Hospital cash book.

APPENDIX 'A'

List of revenue generated for the period under review at the hospital

S/N	DATE & YEAR	REMITTER RECEIPT NO	PAYEE ID	ONLINE PAID	AMOUNT PAID
1.	21/6/2025	ZS00020611	T256A	Pay Zamfara	N43,000.00
2.	27/7/25	ZS00022215	Phone no 8102638510	Pay Zamfara	N20,000.00
3.	26/4/25	ZS00018590	TS39819889	Pay Zamfara	N32,000.00
4.	14/6/25	ZS00020412	T9364307	Pay Zamfara	N40,000.00
5.	11/3/25	ZS00017461	TN311220592605	Pay Zamfara	N40,000.00
6.	6/5/25	ZS00018928	TN9627859301	Pay Zamfara	N35,000.00
7.	8/7/25	ZS00021303	TN78942539297	Pay Zamfara	N50,000.00
8.	1/7/25	7238762451	ID25166530143	Pay Zamfara	N50,000.00
9.	16/7/25	8618594714	ZAS166530143	Pay Zamfara	N32,000.00
10.	26/7/25	2609927129	ZAS166530143	Pay Zamfara	N120,000.00
11.	26/5/25	3723673419	ZAS166530143	Pay Zamfara	N64,000.00
12.	1/3/25	ZS0017106	TN141214533914	Pay Zamfara	N37,000.00
13.	15/3/25	ZS00017598	TN251222710816	Pay Zamfara	N35,000.00
14.	13/5/25	ZS00019024	573716568309250	Pay Zamfara	N30,000.00
15.	26/4/25	ZS00018560	78375973997429008	Pay Zamfara	N44,000.00
16.	18/7/25	ZS00021669	642457224094038	Pay Zamfara	N32,000.00
17.	1/8/25	ZS00022556	35129064792117	Pay Zamfara	N230,000.00
					N934,000.00



RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 21st April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.6.1 GENERAL HOSPITAL MAGAMI

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦2,300,000.00. While on the total actual generated revenue stood at ₦967,254.87 the total actual percentage on performance represent 42% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	2,300,000.00	967,254.87	1,332,745.13	42%

Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ₦17,350,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 14%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	17,350,000.00	2,400,000.00	14,950,000.00	14%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,350,000.00	2,400,000.00	14,950,000.00	14%

AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL MAGAMI FOR THE PERIOD OF 1ST JAN, 2023 TO 31ST JULY, 2025.

The books of account and other financial record maintained by the hospital for the period under review have been examined. Observations arising from the audit inspection are here by forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and otherwise established by the management in order to ensure and safeguard the financial record and other operations of the hospital. The



system is observed to be fairly maintained, this can be seen as transaction of the hospital were observed to be carried out with observance of due process principle.

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book and vote book accordingly. A monthly cash allocation of N 200,000.00 (Five hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

REVENUE GENERATED

During the examination of revenue records for the period under review, it was observed that, the hospital has generated revenue to the tune of N844,200.00 (Eight hundred and forty-four thousand, two hundred naira) from four (4) departments of the Hospital that include, Pharmacy, laboratory, medical record and Theatre. The amount was dully remitted to State Internal Revenue Service. A deposit teller was also presented for our examination.

EXAMINATION OF PAYMENT VOUCHERS

During the audit inspection of the payment vouchers it was observed that, payment vouchers raised and paid for the period under review were properly documented and dully posted in the Hospital cash book.

APPENDIX 'A'

List of revenue generated for the period under review at the hospital.

S/N	DATE & YEAR	REMITTER RECEIPT NO	PAYEE ID	ONLINE PAID	AMOUNT PAID
1.	15/3/25	4416574720	ZAC8883923839	Pay Zamfara	N104,700.00
2.	22/3/25	3504377337	ZAC8883923839	Pay Zamfara	N91,000.00
3.	20/4/25	0476375715	ZAC8883923839	Pay Zamfara	N51,000.00
4.	5/5/25	0607837014	ZAC “ “	Pay Zamfara	N69,000.00
5.	5/5/25	5723427434	“		N78,000.00
6.	5/5/25	6301944572			N80,000.00
7.	4/5/25	8362185769			N69,000.00
8.	10/7/25	7675162993			N79,000.00
9.	31/8/25	2445545984			N80,000.00
10.	8/8/25	8210050764			N89,000.00
11.	1/8/25	ZS00022562	ZS0022562		N53,500.00
					N844,200.00



RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 11th May 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.6.2 GENERAL HOSPITAL MARU

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦3,800,000.00. While on the total actual generated revenue stood at ₦2,129,824.25 the total actual percentage on performance represent 56% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	3,800,000.00	2,129,824.25	1,670,175.75.00	56%

Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ₦17,350,000.00. While on the actual its expenditure stood at ₦2,400,000.00 which represent 14%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	17,350,000.00	2,400,000.00	14,950,000.00	14%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	17,350,000.00	2,400,000.00	14,950,000.00	14%

AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL MARU FOR THE PERIOD OF 1ST JANUARY, 2023 TO 31ST JULY, 2025.

The books of account and other related records maintained by the hospital for the period quoted above have been examined. The observation arising from the audit inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one (1) week and fully replied within three weeks.

INTERNAL CONTROL SYSTEM

Internal control system is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective and efficiency of the operation and compliance with the applicable laws and regulation. The



system is observed to be fairly maintained for proper accountability. The system needs to be improved.

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book accordingly. A monthly cash allocation of N 200,000.00 (Two hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

INTERNAL REVENUE GENERATED

During the period under review the Hospital generated the sum of N1,520,000 (One million, five hundred and twenty thousand naira) from medical laboratory Department, Pharmacy department, maternity unit, GOPD and other operations of the hospital. The amount was dully remitted to state internal revenue service with evident of payment (remitter receipt) presented to the inspection officer for examination.

Details of payment of (remitter receipt) should be found in appendix 'A' attached to this audit inspection report.

PAYMENT VOUCHERS

During the audit inspection of the payment vouchers maintain by the hospital. It was observed that the expenditure was processed through the operation of vouchers which serve as evidence of payment made. All the payment vouchers were properly arranged and supported with relevant vouching document attached.

APPENDIX 'A'

List of revenue generated at the general hospital for the period under review.

S/N	DATE & YEAR	REMITTER RECEIPT NO	PAYEE ID	ONLINE PAID	AMOUNT PAID
1.	9/5/2025	ZS00019038	7086358230	Pay Zamfara	N149,000.00
2.	30/5/25	ZS00020034	7086358230	Pay Zamfara	N129,000.00
3.	13/5/25	ZS00019294	708685230	Pay Zamfara	N119,000.00
4.	26/4/25	ZS00018594	723383341273688	Pay Zamfara	N118,000.00
5.	26/4/25	ZS00018595	780175358163364	Pay Zamfara	N115,000.00
6.	25/3/25	ZS00017953	708685230	Pay Zamfara	N118,000.00
7.	11/3/25	ZS00017460	708685230	Pay Zamfara	N135,600.00



8.	25/2/25	ZS00016930	708685230	Pay Zamfara	N100,000.00
9.	6/5/25	ZS00018890	708685230	Pay Zamfara	N110,000.00
10.	13/6/25	ZS00020395	708685230	Pay Zamfara	N109,000.00
11.	25/6/25	ZS00020766	70865230	Pay Zamfara	N119,000.00
12.	9/7/25	ZS00021307	70865230	Pay Zamfara	N90,000.00
13.	13/6/25	ZS00020395	70865230	Pay Zamfara	N109,000.00
					N1,520,000.00

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 21st April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.6.3 GENERAL HOSPITAL GUMMI

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ~~₦~~4,800,000.00. While on the total actual generated revenue stood at ~~₦~~3,785,177.50 the total actual percentage on performance represent 79% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	4,800,000.00	3,785,177.50	1,014,822.50	79%

Expenditure Performance

During the year under review, the total estimated expenditure of the Hospital was ~~₦~~18,950,000.00. While on the actual its expenditure stood at ~~₦~~6,000,000.00 which represent 32%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	18,950,000.00	6,000,000.00	12,950,000.00	32%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	18,950,000.00	6,000,000.00	12,950,000.00	32%



**AUDIT INSPECTION REPORT IN RESPECT OF GENERAL HOSPITAL
GUMMI FOR THE PERIOD OF 1ST JAN. 2024 TO 30TH JUNE 2025**

The books of account and other related records maintained by Hospital for the period under review have been examined. Observations arising for the inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks.

You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control system is a process effected by an entity's management and other personnel designed to provide reasonable assurance regarding the achievement of objective and efficiency of the operation and compliance with the applicable laws and regulation. The system is observed to be fairly maintained for proper accountability. The system needs to be improved.

CASH BOOK

During the examination of cash book maintained by the Hospital it was observed that the cash book is fairly maintained all the payment vouchers are posted in to the cash book and vote book accordingly. A monthly cash allocation of N 500,000.00 (Five hundred thousand naira) being received from the Accountant General office is dully posted into the cash book and expended with some necessary vouching documents attached. Further observation of the cash book revealed that, monthly reconciliation between the cash book and bank statement has not been observed throughout the year under review. Non reconciliation could lead to suffering of financial losses from the government. This important control aspect should be strictly observed as provided by the Financial Instruction.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers for the period under review, it was observed that, payment vouchers amounted to N700,000.00 (Seven hundred thousand naira) only were raised and paid without proper supporting documents which include S.R.V & S.I.V and cash receipt. Which is contrary to the provision of Financial Instruction No.0704 which stated that all voucher must contain full particular of the payment involved and all document referred to on the voucher should be attached to it.

Please comment, or if you agree the sum of N700,000.00 (Seven hundred thousand naira) should be recovered from the officer controlling the vote and furnish this office with recovery details.

See Appendix "A" attached to this report for more details.



MEDICAL RECORD UNIT

During the period under review the medical record unit that is responsible for selling of patient card and file jacket as a revolving fund. The generated amount for the year under review were dully remitted to State Internal Revenue Service as evidently supported by the remittance receipt.

LABORATORY UNIT

During the period under review, it was observed that, the Unit is responsible for collecting fees of all laboratory test conducted in the Hospital. During the year under review the unit revenue generated was dully remitted to State Revenue Service as evidently supported by the remittance receipt presented to the inspection officer.

PHARMACY UNIT

During the period under review the Pharmacy Unit of Hospital sales Drugs to patient at a lower price as revolving fund. During the year under review the unit revenue generated was dully remitted to State Revenue Service as evidently supported by the remittance receipt presented to the inspection officer.

THEATER UNIT

During the period of examination theater unit of the Hospital collect revenue from operation carried out by unit. The revenue generated for the year was dully remitted to State Internal Revenue Service. A receipt of the remittance to the service was made available to the inspection officer.

APPENDIX 'A'

PAYMENT VOUCHERS WITHOUT FULLY SUPPORTING DOCUMENT

S/N	PAYEE	NATURE OF PAYMENT	PV	DATE	ADM	ECO	AMOUNT	OBSERV.
1.	Kowa Ajam Enterprise	Purchase of Letter Head Rims 1000	03	24/9/24	052110 200700	22020305	N50,000.00	No receipt SRV & SIV
2.	Gamji Hospital Affairs & others	Purchase of Laboratory re-agent	04	24/7/24	"	22020307	N300,000.00	No receipt SRV & SIV
3.	Gamji Hospital Affairs.	Purchase of Laboratory Unit	-	30/1/25	-	22020307	N350,000.00	No receipt SRV & SIV
							N700,000.00	



RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 23rd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.6.4 GUSAU MODERN ABATTOIR

AUDIT INSPECTION REPORT IN RESPECT OF GUSAU MODERN ABATTOIR FOR THE YEAR 2025

The book of account and other related financial record maintained by the board for the year under review have been examined. Observation arising from the Audit inspection are here by forwarded for your comments and further action. Please receipt of this report should be acknowledge within one week and fully replied within three (3) weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and other wise established by the management to ensure and safeguard the financial records and provide reliance on the records. It was observed to be fairly this can be seen as some transaction of the board were observed to be carried out fair observance of due process principles.

The system should be strengthened for the achievement of required result and set goal of the board.

CASH BOOK

During the audit inspection of the agency's cash book maintained for the year under review, it was observed that the cash book is fairly maintained. All receipt and payment vouchers were posted in the cash book.

PAYMENT VOUCHER

Examination of payment vouchers revealed that, the organization has not received any payment from the office of the accountant general ministry of finance as monthly cash allocation or any payment.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the examination of this very important document, it was observed that the agency did not maintain this important book of prime entry.



CASH SURVEY

During the cash survey, it was noted that the total sum of N209,400 (Two hundred and nine thousand, four hundred naira) only was collected as revenue generated for year 2025 which agreed with cash book balance. However, the manager who oversees the collection has been instructed to take the amount to the board of internal office revenue in order not to contradict the provision of financial instruction No.0804.

REVENUE COLLECTED AND UTILIZATION

During the scrutiny of the receipt books against the cash book, it was observed that a total sum of N2,538,400 (Two million, five hundred and thirty-eight thousand, four hundred naira) only was generated by the Gusau Modern Abattoir for the month of year 2025.

The sum of N1,300,900.00 (One million, three hundred thousand, nine hundred naira) was utilized for abattoir maintenance, payment of slaughter imam and casual staff.

Further examination of record made available revealed that, the sum of N1,016,000 (One million, sixteen thousand naira) was purportedly raised and paid without proper documentation, there was no payment vouchers raised, no approval and no receipt and sub-receipt which is contrary to the existing store regulation No 0307 and financial instruction provision No 0309.

Please comment or if you agree produce the said record or recover the total sum of N1,016,000 (One million, sixteen thousand naira) only from the office controlling the vote and inform this office with details of recovery accordingly.

It was further observed that, the sum N117,600 (One hundred and seventeen thousand six hundred naira) only was remitted to board of internal revenue account but only a receipt of payment of N53,700 was made available, receipt of the remaining balance of sixty-three thousand nine hundred N63,900 was not made available for my examination.

Equally in the month of March, 2026 the sum of N 91,800 was said to be haven remitted to the State Revenue Service but there was receipt to validate the remittance.

When contacted for explanation, the manager explain that he is waiting for the consultant to present the E-receipt to the organization but up to the time of writing this report there was no receipt presented for my verification. This act is contrary to the provision of financial instruction No. 0804

Please comment, or if you agree recover the sum of N 155,700 (One hundred and fifty-five thousand, seven hundred naira) for the month of February and March, 2026 from the consultant Mal Hassan or from manager (M.S Mukhtar) and inform this office of the recovery details.



Further scrutiny of monthly made available by the manager revealed that, a total number of 771 animals were slaughtered in the month of February 2026 at the rate 500 naira each. The animals consist of 411 cattle, 48 camels, and 312 sheep and goats. If the 771 number is multiplied by 500 for cattle and camels and 200 for sheep and goats naira the total generation for the month will be 291,900 naira as against 199,800 naira reported in the cash book. A difference of 92,100.00 should be recovered from the officer controlling the vote and furnish this office with recovery details.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 21st April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and replied to observations raised on 5th May 2026. The query was closed and a closure certificate issued

2.6.5 ZAMFARA STATE HAJJ COMMISSION

Revenue Performance

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance

During the year under review, the total estimated expenditure of the Commission was ₦2,028,260,000.00. While on the actual its expenditure stood at ₦406,433,580.60 which represent 20%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	6,900,000.00	4,779,157.00	2,120,843.00	69%
Overhead Cost	2,021,360,000.00	401,654,423.60	1,619,705,576.4	20%
Capital Expenditure	0.00	0.00	0.00	
TOTAL	2,028,260,000.00	406,433,580.60	1,621,826,419.4	20%

AUDIT INSPECTION REPORT IN RESPECT OF ZAMFARA STATE HAJJ COMMISSION FOR THE YEAR 2025

The books of account and other related record maintained by the commission for the year have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action.



Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

Internal control is a process effected by an entity management and other personnel designed to provide reasonable assurance regarding the achievement of objective in the following categories the reliability of financial reporting the effectiveness and efficiency of operations and compliance with applicable laws and regulations. The system is observed to be very weak, as most of the transaction of the commission are not carried out in accordance with principles of due process.

EXAMINATION OF FINANCIAL RECORDS

It was observed that posting on the cash book of raised and paid payment vouchers are done. During the year under review, it was observed that, the sum of N 399,929,897.00 (Three hundred and ninety-nine million, nine hundred and twenty-nine thousand, eight hundred and ninety-seven naira) was raised and paid to various organizations and individuals without proper vouching documents attached. Improper documentation of any payment before it is affected contradicted the provision of state financial instruction 2015 as amended.

The officer controlling the vote was contacted for explanation on this poor attitude in handling government financial transactions, but he could not offer a satisfactory explanation.

Please comment, or if you agree the expenditure should be properly documented and made available for my examination, otherwise the sum of N 399,929,897.00 (Three hundred and ninety-nine million, nine hundred and twenty-nine thousand, eight hundred and ninety-seven naira) should be recovered from the Commission's Chairman and officer controlling the vote who held sway for the year under review for their failure to observed due diligence in discharging their official responsibilities and furnish this office with recovery details. Appendix "A" to this report gives full details.

CASH ALLOCATION EXPENDITURE

It was observed that the commission received a monthly cash allocation of N 1,500,000.00 from office of the Accountant General for overhead expenses which amounted to N 18,000,000.00 for the year.

Further observation revealed that, the monies were expended as per bank statement records, but there was no any record for their accounting in the commission. All the withdrawals were made in the name of commission's secretary in person of Umar Bello Jabaka.



All efforts made to have the expenditure records examined prove abortive, the officer controlling the vote was contacted severally for his comment and where about of the records, but he could not offer a satisfactory explanation.

Please comment, or if you agree recover the sum of N 18,000,000.00 from the Commission's Secretary and the officer controlling the vote and furnish this office with recovery details.

It was observed that the total sum of N85,070,600.00 were un-accounted from the Off Show Grant payment. Payments were made without full adherence to due process and certification.

Details attached as per Appendix "B" to this report.

Please comment or if you agree to recover the total sum of N85,070,600.00 from Umar Bello Jabaka or from the DFA Yusuf Muh'd Nahuche who authorized the payment and inform this office with the recovery details for certification.

EXAMINATION OF COMMISSION'S BANK STATEMENTS

It was observe that the commission maintained three (3) bank accounts. One in Zenith Bank, another one in Unity bank and the third one in Jaiz Bank.

In course of our Audit exercises the statement of Jaiz bank account was not made available for my examination.

Please comment on the non-disclosure of Jaiz Bank Statement for review.

In the Unity Bank transactions it was observed that withdrawal of N42,290,000.00 was made on 20/5/2025 and was yet to be accounted for as there was no any document made available for examination.

Please comment, or if you agree recover the total of N42,290,000.00 from the secretary (Umar Bello Jabaka) and Yusuf Muh'd Nahuche) and furnish this office with the recovery details for certificate.

It was observe that, the commission charges the intending pilgrim. I.C.T charge of N1,000 and Admin charges of N5,000 each as illustrate below:-

Number of Intending Pilgrims	Charges	Total
1,511	1,000 I.C.T	1,511,000.00
2025 Hajj. Fair	5,000 Admin.	7,555,00.00
		N9,066,000.00

No evidence were brought forward for review as the generated amount of N9,066,000.00 are lodged in to the consolidate revenue account of the state.



Please comment on why the two charges are not remitted in to the state I.R.S account or if you agree to recover the amount from the DFA (Yusuf Muh'd Nahuche) who control the account and furnish this office with the recovery details for certification.

It was observe that the commission Auction grounded vehicle and un-used properties without following due process. No records forwarded for examination for the year 2025.

Please comment, on the non-disclosure of auction document for review or make the records available for re-inspection by this office.

APPENDIX 'A'
LIST OF PAYMENT VOUCHERS PAID WITHOUT NECESSARY
DOCUMENT ATTACHED FOR THE YEAR 2025

S/N	DATE	P.V NO	PAYEE	DESCRIPTION	AMOUNT	REMARK
1.	10/2/2025	005	Manager Unity Bank	Fund Transfer	16,234,965.00	No evidence and date attached
2.	9/5/2025	003	Shehu Mu'd Mallaha	Printing of plastic I.D Card	543,000.00	No receipt & S.R.V attached
3.	16/5/2025	007	Saidu Alh Samaila & others	Welfare & feeding to the pilgrims in Hajj camp.	795,000.00	No submission & receipt attached
4.	7/5/2025	009	F.A.AN Sokoto/Comm. Sec.	Operational charges at sokoto Airport	2,000,000.00	No evidence acknowledge receipt.
5.	22/5/2025	012	Maryam Muh'd Dan Halidu	Transporting of pilgrims from Gusau to Sokoto	12,405,000.00	No evidence of transaction
6.	“ “	011	Surajo Adamu M. & others	Welfare to all staff of the comm.	14,800,000.00	No mandate & sub-receipt attached.
7.	14/5/2025	001	Kabiru Adamu	Transporting & evacuating of pilgrims Sokoto to Gusau	12,513,000.00	No evidence & receipt attached.
8.	24/6/2025	002	Suraju Adamu M.	“ “	680,00000	“ “



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

9.	“ “	003	“ “	“ “	730,000.00	“ “
10	23/6/25	004	“ “	“ “	743,000.00	“ “
11.	“ “	?	“ “	“ “	745,000.00	“ “
12.	“ “	006	“ “	“ “	Transporting of pilgrims from Sokoto to Gusau	1,043,000.00
13	“ “	?	Murtala Ismaila	Transporting of Pilgrims from Sokoto to Gusau	1,043,000.00	No receipt & S.R.V attached
14.	“ “	001	“ “	Repairs of spare part of various vehicles	328,000.00	“ “
15	3/7/2025	002	Surajo Adamu M	D.T.A To Sokoto	135,800.00	No receipt attached
16.	“ “	003	Babayaro Zakari	Financial Assistance	200,000.000	No sub-receipt attached.
17.	10/3/2025	004	Executive Chairman Masbub Nig. Ltd	Second Pre.Hajj visit to U.K of saidu for inspection of pilgrim accommodation.	16,147,971.00	No receipt of Air ticket & others documentation attached
18.	10/4/2025	003	Shehu Yusuf Dir. Planning	Payment of Media House & two social media	210,000.00	No sub-receipt attached.
19.	15/4/2025	005	Surajo Adamu U.	Allowances to the Finance Staff	250,000.00	“ “
20.	“ “	?	Nafi’u Moh’d	Allowance to the I.C.T staff	250,000.00	“ “
21.	16/4/2025	009	Maryam M.D	Sanitation materials for the cleaner of commission	35,000.00	No receipt & S.R.V attached
22.	“ “	010	“ “	Stationaries to Admin Dept.	50,000.00	“ “
23.	“ “	011	“ “	Repair of ICT office electrical wiring	137,000.00	“ “



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

24.	“	“	?	“	“	Renovation of Commission store	110,000.00	“	“
25.	“	“	013	“	“	Repairs of electric wiring at Hajj comp.	2300,000.00	“	“
26.	“	“	?	Surajo Adamu M		Purchase of three picies of Bags & Area files	38,000.00	“	“
27.	“	“	015	Maryam M.D/Sec. Islamic women org.		Financial assistance to Organizer	200,000.00	No receipt attached	
28.	19/4/2025		016	Umar Bello Jabaka Secretary		D.T.A to Abuja	290,000.00	“	“
29.	15/4/2025		017	Umar Bello Jabaka & others		Allowance to some of CDM staff	60,000.00	No sub-receipt attached	
30.	18/4/2025		020	Usab Gen Marchmt		Supplies of pilgrim uniforms	27,094,000.00	No receipt S.R.V attached	
31.	24/4/2025		023	Porth-Heath Service/comm. Sec.		Vaccine & Issuance of yellow cards.	2,872,161.25	No submission receipt & S.R.V attached.	
32.	16/4/2025		024	Shehu Yusuf/Dir. Planning		Da'awa Enlightens	3,660,000.00	“	“
33.	24/4/2025		029	Surajo Adamu M		Financial Assistance to three NAHCON staffs	600,000.00	No sub-receipt attached	
34.	30/4/2025		030	Ahmad S Zamfara		Payment for Vaccine exercise	500,000.00	“	“
35.	30/4/2025		031	Executive Chairman Alh.Musa Mallaha		D.T.A to Abuja	410,000.00	No receipt attached	



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

36.	“ “	032	Umar bello Jabaka Secretary	“ “	90,000.00	“ “
37.	1/5/2025	033	Alh.Shehu Mallaha (SHEMAIL IMPEX LTD)	Printing of plastic I.D Cards with jackets	280,000.00	No receipt & S.R.V attached
38.	2/5/2025	034	“ “	Printing of vehicle stickers & Tabs.	429,000.00	“ “
39.	1/5/2025	033	Kabiru Adamu Moriki	Payment to sub- committee allowance on reception	1,500,000.00	No receipt & sub-receipt attached
40.	1/5/2025	036	Muh'd Kabir Sidi	Sponsorship of Annual Hajj. Seminal for 2025 Intending pilgrims	150,000.00	“
41.	5/5/2025	037	Ahmad S Zamfara	Payment to committee on accommodation in Saudi Arabia	1,500,000.00	“ “
42.	6/5/2025	038	Surajo Adamu M.	Refreshment of Intending pilgrim	500,000.00	“ “
43.	“ “	039	USAB Gen. March.	Additional purchase of uniforms	1,596,000.00	No receipt & S.R.V attached
44	8/5/2025	041	Shehu Yusuf (Dir.Planning)	Media House Journalist	250,000.00	No receipt & sub-receipt attached
45	4/5/2025	046	Magaji Musa Ringin (Lanyo Lange)	Purchase of Traveling Bags Additional	8,246,000.00	No submission receipt Approval & S.R.V attached
46.	12/5/2025	051	Salisu Sadiq (Protocol)	“ “	200,000.00	“ “
47.	13/5/2025	052	Executive Chairman (Alh.Musa Mallaha)	D.T.A to Sokoto	296,000.00	No receipt attached



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

48.	“ “	053	Abubakar Baggy Muh'd Tsafe	“ “	120,000.00	“ “
49.	“ “	054	Umar Bello Jabaka (Secretary)	“ “	45,000.00	“ “
50.	14/5/2025	055	Muh'd Alhassan (FAAN)	“ “	1,000,000.00	No submission, Approval & receipt attached
51.	20/5/2025	057	Maryam M.D	Committee Sec. on transport	4,000,000.00	No receipt & S.R.V attached
52.	15/5/2025	058	Surajo Adamu M	Issuance of yellow cards	750,000.00	“ “
53.	15/5/2025	059	Surajo Adamu M	Financial Assistance to Doctor committee escorting pilgrims to Sokoto	250,000.00	No sub-receipt attached
54.	16/5/2025	060	Surajo Adamu M. (Aviation security & others)	Welfare to Airport security at Sokoto)	600,000.00	No evidence sub-receipt attached.
55.	20/5/25	062	Kabiru Adamu & others	Welfare to First flight pilgrims	850,000.00	No receipt & S.R.V attached
56.	“ “	065	Shehu Mallaha	Supplies of 1000 Unit of Hijab to Female pilgrims	5,700,000.00	“ “
57.	“ “	067	Maryam M.D & Munzali Musa	Renovation of Hajj Transit camp.	3,300,000.00	“ “
58.	22/5/2025	068	Garba Ibrahim & others.	Welfare to third flight intending pilgrims.	884,000.00	No. evidence attached.
59.	20/5/2025	069	Surajo Adamu M	Welfare to officers in Sokoto Airport.	1,040,000.00	“ “
60.	7/5/2025	070	Yusuf M. Nahuce &	Airside operational charges	390,000.00	Misappropriation



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

			Bala bello Jabaka			
61.	16/5/2025	071	Maryam M.D	Repairs of food restuarace at Hajj camp.	200,000.00	“ “
62.	14/5/25	072	“ “	Repairs of Generator House	60,000.00	No receipt & S,R.V attached
63.	15/5/2025	-	“ “	Repairs of 18 seater Bus	65,000.00	“ “
64.	22/5/25	074	Surajo Adamu M & others	Reception committee members allowance	1,480,000.0	No. submission & sub-receipt attached
65.	26/5/25	076	Surajo Adamu M.	Assistance & Feeding to pilgrims at Sokoto	860,000.00	No evidence & receipt attached
66.	“ “	077	“ “	“ “	640,000.00	“ “
67.	27/5/25	078	Dankude Textile Store	Fund transfer to mention company for welfare to pilgrim in Holy Land	243,110,000.00	Why such transfer to company account.
68	31/5/25	112	Surajo Adamu M.	Renewal of damage passport	180,000.00	No evidence base of paying this Approval N80,000.00 while paid N180,000.00
69.	3/6/2025	113	Surajo Adamu M	Payment of fees to the three drivers to participate in training.	300,000.00	No evidence & the comm. Don't have three drivers
70.	“ “	114	“ “	Payment monthly allowance to casual staff	320,000.00	No sub-receipt attached.



71.	21/6/2025	115	Alh.Ibrahim mai mai	Payment of part time members Estacada	1,120,000.00	“ “
				Grand Total:-	N399,929,897.25	

APPENDIX ‘B’

LIST OF OFF SHOW EXPENDITURE MADE WITHOUT PAYMENT VOUCHERS FOR 2025 HAJJ OPERATION IN SAUDI ARABIA

S/N	DATE	P.V NO	PAYE	DESCRIPTION	AMOUNT
1.	3/6/2025	082	Bello Umar Jabaka (Secretary)	Payment of providing feeding cloth & other logistic to women pilgrim who give birth in medina	4,300,000.00
2.	2/6/2025	080	“ “	Payment of welfare assistance to Govt. official Eid-UL ADHA GIFT.	13,115,000.00
3.	3/6/2025	081	“ “	Payment of assistance to some of staff that provide their service	8,815,000.00
4.	11/6/25	094	“ “	Payment of sallah gift to Permanent commissioners	5,160,000.00
5.	“ “	095	“ “	Payment of sallah gift to par time members	4,945,000.00
6.	10/6/25	098	“ “	Payment of Amiru Hajj. Committee joined train from Medina to Mecca	1,642,000.00
7.	11/6/25	098	“ “	Payment of sallah gift to women officials	2,150,000.00
8.	10/6/25	099	“ “	Payment to reception committee in conveying pilgrims to Airport Jiddan	4,300,000.00
9.	“ “	100	“ “	Payment to Medina Student as assistance	3,000,000.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

10.	11/6/25	103	“ “	Payment of conveying official from Minna to Mecca	1,234,100.00
11.	16/6/25	106	“ “	Payment of Sallah gift welfare to staff of the commission	3,440,000.00
12.	11/6/25	096	“ “	Payment of Sallah Gift to Elders & traditional rulers	5,160,000.00
13.	3/6/25	091	“ “	Payment of NAHCON staffs as welfares assistances & A woman pilgrim who give birth	8,600,000.00
14.	2/6/25	079	Kabiru Adamu Moriki	Payment of purchase of Baby care both cloth & cosmetic	455,800.00
15.	3/6/25	087	“ “	Payment of feeding to female pilgrim that give birth	322,500.00
16	“ “	089	Nafiu Muh'd Gado	Payment of DATA for Software .	88,150.00
17	“ “	092	Ismaila Senior Driver & Bello Umar Jabaka (Secretary)	Payment of 12 months salary to staffs in Saudi Arabia office	2,580,000.00
18.	11/6/2025	-	Umar Bello Jabaka (Secretary)	Payment of sallah gift to official of the commission	9,460,000.00
19.	14/6/25	105	Haruna Garba Gusau & Umar Bello Jabaka (Secretary)	Payment of assistance to commission driver in Mecca who hadean accident	2,150,000.00
20.	17/6/25	107	Nafiu Gado Muh'd	Payment of equipment in I.C.T Dept.	3,848,500.00
21.	26/6/25	109	Ismaila Senior Driver Bello Umar Jabaka (Secretary)	Payment of purchased of fuel to official vehicle in mecca	294.550.00
				Grand total:-	₦ 85,070,600.00



RESPONSE TO AUDIT QUERY

The audit query was sent to the Commission on 22nd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged on 28th April, 2026 but observations raised were not replied.

2.6.6 ZAMFARA STATE HISBAH COMMISSION

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance

During the year under review, the total estimated expenditure of the Commission was ~~₦~~436,302,958.28. While on the actual its expenditure stood at ~~₦~~399,802,958.28 which represent 91%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFI CIT	% Expenditure PERFORMANCE
Personnel Cost	375,802,958.28	375,802,958.28	0	100%
Overhead Cost	60,500,000.00	24,000,000.00	36,500,000	40%
Capital Expenditure	0.00	0.00	0.00	Nil
TOTAL	436,302,958.28	399,802,958.28	36,500,000	91%

AUDIT INSPECTION REPORT IN RESPECT OF HISBAH COMMISSION FOR THE YEAR 2025

The accounts and other financial records of the commission for the year have been examined. Observations arising from the examinations hereby forward for your comments and further actions.

Receipts of this report should be acknowledged within one week and fully replied to within three weeks.

PERSONEL COST

The sum of N332,000,000.00 was allocated and approved to the commission as salary and other allowances by ministry of budget and economic planning for the year 2025 while the sum of N33,953,394.84 is being paid as monthly salary and other allowances from the period of January to September 2025 amounting to N305,580,553.56 leaving a balance of N26,419,446.44. The commission also has 429 total number of staff.

OVER HEAD COST



The sum of N80,000,000.00 was also allocated and approved to the commission as over head for the year 2025, from ministry of budget and economic planning while the sum of N18,000,000.00 was spent from the period of January to September 2025, leaving a balance of N62,000,000.00.

COMPLIANCE AUDIT

During examination of the commission financial records, it was observed that the records prepared and maintained are fairly in accordance with IPSAS provision and other financial regulations and laws, but there is need to strengthen the Internal Control System of the commission for proper protection of government finances and assets.

PAYMENT VOUCHERS

During examination of the commissions financial records for the period under review, it was observed that five(5) payments vouchers amounted to N1,505,000.00 were raised and paid without proper documentations.

The officer controlling the vote was contacted for his explanation, but he could not offer a satisfactory explanation.

Improper documentation of payment vouchers violet provision of state financial instruction 0704.

Please comment, or if you agree recover the sum of N 1,505,000.00 from the officer controlling the vote and furnish this office with recovery.

Appendix attached to this report gives full details.

STORES RECORD

During examination of the commission's records, it was observed that there is no assets register maintained by the commission. The store office and director finance and accounts when contacted can not offer any use full explanation despite the huge number of vehicles in the commission's headquarters and 14 local governments of the state.

PAYMENT VOUCHERS WITH AUDIT ISSUE **HISBAH COMMISSION 2025**

S/N	PV NO	MONTH	NATURE OF PAYMENT PAYEE	ISSUE	AMOUNT INVOLVED
1.	015	March	Official trip to Abuja executive chairman	No invitation letter and hotels bills	N225,000.00
2.	016	“	Official trip to Zaria Director operation	No invitation letter and hotel bills	N80,000.00
3.	024	April	Printing of letter head staff officer	No receipt to support the	N215,000.00



				payment voucher	
4.	030	May	Purchase of a Cow Director Admin.	No receipt to support the payment voucher	N650,000.00
5.	039	June	Official trip to Zaria executive chairman	No invitation and hotel bill to support the payment voucher	N335,000.00
	Total:-				₦1,505,000.00

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 22nd April 2026, and it was given one week to acknowledged receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.6.7 INVESTMENT AND PROPERTY DEVELOPMENT COMPANY

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Company was ₦68,750,000.00. While on the total actual generated revenue stood at Zero which indicated nonperformance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	68,750,000.00	0.00	0.00	0%

Expenditure Performance

During the year under review, the total estimated expenditure of the Company was ₦143,100,000.00. While on the actual its expenditure stood at ₦20,818,563.80 which represent 16%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	13,800,000.00	8,818,563.80	4,981,436.20	64%
Overhead Cost	86,300,000.00	12,000,000.00	74,300,000	14%
Capital Expenditure	43,000,000.00	0.00	0.00	0%
TOTAL	143,100,000.00	20,818,563.80	79,281,436.20	16%



**AUDIT INSPECTION REPORT IN RESPECT OF INVESTMENT AND
PROPERTY DEVELOPMENT COMPANY FOR THE YEAR 2025**

The account and allied records of the company were not made available for my inspection for the year under review despite several request and remainders given to the custodian of the record (DFA Garba Ahmad).

And all effort made to have the financial record for review were to no avail, which is contrary to the provision of the financial instruction 0704.

The financial record denied for review are vote book, payment vouchers, cash book, bank statement, store ledger, SRV, SIV, shares purchased file, dividend received file and their lodgments into the company's bank account.

Please comment on the non-disclosure of your company financial records, and inform this office of the action taken against the (D.F.A) for not observing due diligence in the discharge of his official responsibility.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 22nd April 2026, and it was given one week to acknowledged receipt of it and reply within three weeks. The query was acknowledged on 16th June 2026, but responses to the Audit issues raised were not forwarded. Therefore, the audit query still stands.

2.6.8 MEDIA AND COMMUNICATION UNIT

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ~~N~~431,533,613.92. While on the actual its expenditure stood at ~~N~~338,129,650.09 which represent 78%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	22,833,613.92	23,231,081.88	-397,467.96	102%
Overhead Cost	408,700,000.00	314,898,568.21	93,801,431.79	77%
Capital Expenditure	NIL	NIL	NIL	NIL
TOTAL	431,533,613.92	338,129,650.09	93,403,963.83	78%



AUDIT INSPECTION REPORT INRESPECT OF MEDIA AND COMMUNICATION UNIT FOR THE YEAR 2025

The books of accounts and other related records maintained by the Unit for the year under review have been examined. Observation arising from the Audit inspection are here by forwarded for your comments and further action. Please receipt of this report should be acknowledged within one week and fully replied within three (3) weeks. You should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and other wise established by the management to ensure reliability and safeguard the financial records of an organization. The system is observed to be fairly maintained; this can be seen as most of the transactions of the Unit were observed to be carried out with fair adherence to due process principles.

The system should be strengthened for the achievement of required result and set goal of the Agency.

EXAMINATION OF PAYMENT VOUCHER

During the examination of payment vouchers raised and paid for the year under review, it was observed that, the payment vouchers to the tune of N6,945,500.00 (Six million, nine hundred and forty-five thousand, five hundred naira) only were raised and paid SSA for purported payment of sponsored programs in various media houses in the state.

Observation arising from this payment vouchers revealed that, they were not properly documented with all the necessary vouching documents as provided by the state financial instruction.

The officer controlling the vote was contacted for his comment, but he could offer a satisfactory explanation.

Please comment, or if you agree the documents should be made available for my examination, otherwise the sum of N6,945,500.00 (Six million, nine hundred and forty-five thousand, five hundred naira) only should be recovered from the officer controlling the vote and furnish this office with recovery details.

Details at Appendix "A" attached to the report.



APPENDIX 'A'
PAYMENT VOUCHERS WITHOUT RECEIPT FOR
THE PERIOD UNDER REVIEW

PV	DATE	PAYEE	DETAILS	AMOUNT	
029	May 2025	S.S.A Public Enlightment Hon Faruk Ahmad Shattima	Sponsorship of placing Ramadan Tafsir of Sheikh Umar Hassan and Sheikh Mansur Ahmad Makaranta at KAFTAN T.V Abuja (22021003)	3,100,500.00	No receipt
058	June 2025	“ “ “	Sponsorship pf public enlightenment programmes, production and Broadcast at Radio Nigeria pride F.M 103.5	3,845,000.00	No receipt.
				N6,945,500.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 22nd April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.6.9 AGENCY FOR NOMADIC EDUCATION

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦171,325,000.00. While on the actual its expenditure stood at ₦128,865,777.80 which represent 75%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	138,000,000.00	122,865,777.80	15,134,222.20	89%
Overhead Cost	33,325,000.00	6,000,000.00	27,325,000.00	18%
Capital Expenditure	0.00	0.00	0.00	
TOTAL	171,325,000.00	128,865,777.80	42,459,222.20	75%



**AUDIT INSPECTION REPORT INRESPECT OF AGENCY FOR NOMADIC
EDUCATION FOR THE YEAR 2025**

The books of accounts and other related records maintained by the Agency for the year have been examined. Observations arising from the inspection are hereby forwarded for your comments and necessary action. Receipt of this report should be acknowledged within one week and fully replied to within three weeks.

Please use the same paragraph numbering as in this report when replying.

EXAMINATION OF PAYMENT VOUCHERS

During examining the payment vouchers posting via cash book, it was observed that some payment vouchers were raised and paid without necessary supporting document. These payment vouchers are presented as normal audit queries against the officer concerned. Departmental payment voucher ZMS/ZAND/CA/003/2025 with the sum Two hundred and sixty-six thousand N266,000.00 raised and paid to Ag. Director Quality Assurance for the payment of printing of books (Gaskiya). While examining the payment voucher, it was revealed that the payment was made without supporting evidence.

When contacted the Director of Finance for explanation but he could not offer a satisfactory explanation. Please comment or if you agree produce the said relevant document or otherwise the total sum of N266,000.00 be recover from Director of Finance and Account and furnish this office with details of recovery accordingly.

Departmental voucher No.ZMS/ZANO/CA/024/2025 which amounted to Two hundred and thirty-four thousand N234,000.00 was raised and paid to Ag. Director Admin. For the payment of casual staffs.

During the process of examination, it was revealed that the payment was made without necessary document which include sub-receipt of the beneficiaries. When contacted the Director Finance and Accounting could not offer a satisfactory explanation.

Please comment or if you agree provide the said sub-receipt of the beneficiaries or otherwise the total sum of N234,000.00 be recovered from the Director Admin. (Maryam Mohammed T.) Whose name appear or Director Finance (Sirajo Muhmmad) who control vote and furnish this office with recovery details accordingly.

APPENDIX "A"

**PAYMENT VOUCHERS RAISED AND PAID WITHOUT RELEVANT
ATTACHEMENT FOR THE PERIOD UNDER REVIEW**

S/N	DEPT PV NO	PAYEE	DESCRIP	ECONOMIC CODE	AMOUNT	REMARKS
1.	ZMS/ZANA/CA/23/25	AG. Dir. Quality	Printing of Books(Gakiya)	22020301	N266,000.00	No S.R.V
2.	ZMS/ZANA/CA/24/25	AG Dir. Admin.	Payment of Casual staff	22021007	N234,000.00	No Sub-recept



3.	ZMS/ZANA/CA/010/25	Dir. Planning Res.	Purchase of printer	22020301	N60,000.00	No app, receipt & S.R.V
					N560,000.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 27th April 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and replied to observations raised on 8th June 2026. The query was closed and a closure certificate issued.

2.7.1 SECOND LIVESTOCK

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Agency was ₦9,650,000.00. While on the total actual generated revenue stood at ₦266,429.00 the total actual percentage on performance represent 3% which indicated very low performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	9,650,000.00	266,429.00	9,383,571.00	3%

Expenditure Performance

During the year under review, the total estimated expenditure of the Agency was ₦47,550,000.00 While on the actual its expenditure stood at ₦7,959,819.84 which represent 17%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	27,600,000.00	5,959,819.84	21,640,180.16	22%
Overhead Cost	19,950,000.00	2,000,000.00	17,950,000.00	10%
Capital Expenditure	0.00	0.00	0.00	
Total	47,550,000.00	7,959,819.84	39,590,180.16	17%



AUDIT INSPECTION REPORT IN RESPECT OF SECOND LIESTOCK FOR THE YEAR 2025

The books of accounts and other related record maintained by the Agency have examined. Observation arising from the inspection are hereby forwarded for your comments and necessary action.

Receipt of the report should be acknowledged within one week and fully replied within three weeks. Bearing in mind to use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL:-

Internal Control is the whole system of control financial and otherwise, established by management in order to carry on the business of the enterprise in an orderly and efficient manner. During the period under review the Internal Control System of the second livestock is observed to be fairly maintained as some of the statutory records that are suppose to be maintained as provided by state Financial Instruction were not maintained.

INTERNALLY GENERATED REVEUNE:-

During the period under review, it was observed that the total sum of N435,000.00 Four hundred and thirty five thousand naira was generated by the organization. And it was remitted to the board of Internal Revenue account through (P.O.S) in person Aliyu Ibrahim Moriki. But when inspection was conducted, it was revealed that only cash book was presented for inspection despite the revenue receipt maintained, when contacted the Director of Finance for the said revenue receipt, he only ask me to contact the consultant in person Hamshaki Global, when contacted the consultant for the receipt (Invoice) he could not offer any useful explanation.

Please comment, or if you agree you are to produce the said records invoice receipts which would tell us the exactly amount generated for the period for my examination, Four hundred and thirty five thousand N435,000.00 be received from the officer responsible Hamshaki Global, and furnished this office with details of recovery accordingly.

OTHER CHARGES: -

During examining the record of the agency, it was discovered that no any amount from the office of the Accountant General Ministry of Finance was made to the agency as cash allocation or other payment.



RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 16th June, 2026 and it was given one week to acknowledged receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.7.2 OFFICE OF THE SURVEYOR GENERAL

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦48,700,000.00. While on the actual its expenditure stood at ₦5,800,427.50 which represent 12%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	15,000,000.00	0.00	0.00	0%
Overhead Cost	33,700,000.00	5,800,427.50	27,899,572.5	17%
Capital Expenditure	0.00	0.00	0.00	0%
Total	48,700,000.00	5,800,427.50	27,899,572.50	12%

AUDIT INSPECTION REPORT IN RESPECT OF OFFICE OF THE SURVEYOR GENERAL FOR THE YEAR 2025

During the year under review all financial transaction (Records) of the Office were not made available for my inspection, despite several request forwarded to the custodian of the records for their presentation.

The Director of Finance and Accounts in person of Kamilu Sadiq Shinkafi was contacted severally but all to no avail.

As per available records from the Accountant general's office a monthly cash allocation of N 500,000.00 was released to the office which gives a cumulative amount of N 6,000,000.00 (Six million naira) for the year, but no single record of either the revenue or expenditure was made available for my inspection.

Failure to made financial records of the office available for my inspection is a total contradiction of the provision of state financial instruction.



Please comment, or if you agree make the records available for my inspection, otherwise the sum of N 6,000,000.00 (Six million naira) released to the office by Accountant general should be recovered from the officer controlling the vote and furnish this office with recovery details.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 27th April, 2026 and it was given one week to acknowledged the receipt of it and reply within three weeks. The query was acknowledged and replied on 28th April, 2026 answering all the audit issues raised. Having satisfied with their response a closure certificate was issued. The query was neither acknowledged nor replied.

2.7.3 AMUSEMENT PARK

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the park was ₦450,000.00. While on the total actual generated revenue stood at Zero which indicated nonperformance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	450,000.00	0.00	(450,000.00)	0%

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦26,267,504.42. While on the actual its expenditure stood at ₦23,651,850.20 which represent 90%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	19,867,504.42	20,051,850.20	-184,345.78	101%
Overhead Cost	6,400,000.00	3,600,000.00	2,800,000.00	56%
Capital Expenditure	0.00	0.00	0.00	Nil
Total	26,267,504.42	23,651,850.20	2,615,654.22	90%

AUDIT INSPECTION REPORT INRESPECT OF AMUSEMENT PARK FOR THE YEAR 2025

The books of account and other relate records maintained by the Amusement park have been review and the Audit Issues arising from the exercise are hereby forwarded for your comment and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.



EXAMINATION OF FINANCIAL DOCUMENTS

It was observed that posting to the books of account are been maintained and up today thus Vote book, Cash book, S.R.V and store ledger account, and reconciliation is done monthly.

It was observed that, payment vouchers raised and paid to the tune of N405,500.00 for the procurement of stationeries and animal fed were not properly documented. Improper documentation of any payment violet the provision of financial instruction 0704.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree recover the sum of N 405,500.00 from the officer controlling the vote who held sway for the year under review and furnish this recovery details.

Appendix “A” to this report gives full details.

APPENDIX ‘A’

DETAILS OF PAID VOUCHERS WITHOUT ATTACHEMENT

S/N	PV. NO	PAYEE	DESCRIPTION	AMOUNT	AUDIT ISSUES
1.	003/Jan.	Sulaiman Garba	Purchase of stationaries	45,000.00	No receipt & S.R.V
2.	006/Feb.	Alh. Bello Maihaki	Purchase of Animals feed	180,000.00	“
3.	0016/Apri	Alh. Bello Maihaki	“ “	180,000.00	“
				N 405,500.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 22nd June 2026, and it was given one week to acknowledged receipt of it and reply within three weeks. The query was acknowledged on 24th June 2026 and positively responded to audit issue raised. A closure certificate was issued.

2.7.4 COLLEGE OF EDUCATION MARU

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the College was ₦107,200,000.00. While on the total actual generated revenue stood at ₦16,983,480.35 the



total actual percentage on performance represent 16% which indicated very low performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/D EFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	107,200,000.00	16,983,480.35	90,216,519.65	16%

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦1,166,700,000.00. While on the actual its expenditure stood at ₦745,229,553.73 which represent 64%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	966,000,000.00	735,629,553.73	230,370,446.27	76%
Overhead Cost	200,700,000.00	9,600,000.00	191,100,000.00	5%
Capital Expenditure	0.00	0.00	0.00	Nil
Total	1,166,700,000.00	745,229,553.73	421,470,446.27	64%

AUDIT INSPECTION REPORT IN RESPECT OF COLLEGE OF EDUCATION MARU FOR THE YEAR 2025

The account and other relate records maintained by the College have been examined. Audit Issues arising from the review are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and reply within three (3) weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

This is an internal process and a formidable tool that guarantees proper performance of both management and other personnel and also designed to provide assurance as to the reliability and accuracy of the financial information. The system is observed to be properly maintained.



REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the College has a revenue performance of N 16,983,480.35 (Sixteen million, nine hundred and eighty-three thousand, four hundred and eighty naira, thirty-five kobo) for the year 2025. Which represent only 15.8% of the annual projected revenue of ₦107,200,000.00 (One hundred and seven million, two hundred thousand naira).

Further examination of their accounting records revealed that, the revenue was nowhere to be found in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule against the responsible officers and furnish this office accordingly.

EXAMINATION OF FINANCIAL DOCUMENTS

It was observed that vote book and cash book are maintained.

It was observed that, payment vouchers to the tune of N2,869,500 were raised and paid without proper documentation. Improper documentation of payment contradicts provision of state financial instruction 2015 as amended.

The officer controlling the vote was contacted for his comment on the improper documentation, but he could not offer a satisfactory explanation.

Please comment, or if you agree the sum of N 2,869,500.00 should be recovered from the officer controlling the vote for his failure to observed due diligence in discharging his official responsibility and furnish this office with recovery details. Appendix "A" attached to this report gives full details.

NON-DISCLOSURE OF CASH ALLOCATION PAYMENT VOUCHER

During the year under review all expenditure made with the monthly cash received from the Accountant General office were not made available for my examination.



All efforts made to have the document for examination prove abortive despite several request and remainders given to the finance and account department of the college.

Please comment, or if you agree the document should be made available for my examination, otherwise the expenditure would be regarded as un vouched which will be recovered from the College provost and Bursar for their failure to made the record available.

APPENDIX 'A'
DETAILS OF PAID P.V WITHOUT SUPPORTING DOCUMENT

S/N	DATE	PAYEE	NATURE OF PAYMENT	AMOUNT	REMARKS
1.	7/10/25	D/Director Work	Payment of purchase battery fluid	45,000.00	No receipt attached
2.	30/7/25	Provost	Payment for council meeting	1,244,500	No Sub-receipt attached
3.	22/9/25	Academic Secretary	Payment of processing orgain certificate allowance and refreshment accommodation	355,000	N. receipt and sub-receipt attached
4.	24/12/25	Provost	Being payment of council meeting	865,000	No sub-receipt attached
5.	22/9/25	Attahiru Shagamu	Payment of refreshment the 2024/25 NCE I & NCE II result vetting	80,000	No receipt sub-receipt attached
6.	7/10/25	Registrar	Payment of support to student endowment drive committee	210,000	No sub-receipt attached
7.	9/9/25	Dr Suleiman Muh'd	Payment of organize sures orientation	70,000	No supporting document attached.
				N2,869,500	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 23rd June 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.



2.7.5 COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY TSAFE

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the College was ₦60,100,000.00. While on the total actual generated revenue stood at ₦44,481,693.55 the total actual percentage on performance represent 74% which indicated high performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	60,100,000.00	44,481,693.55	15,618,306.45	74%

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦765,600,000.00. While on the actual its expenditure stood at ₦381,114,552.10 which represent 50%. This can be seen as per table below:

DESCRIPTI ON	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	552,000,000.00	372,714,552.10	179,285,447.9	68%
Overhead Cost	213,600,000.00	8,400,000.00	205,200,000.00	4%
Capital Expenditure	0.00	0.00	0.00	Nil
Total	765,600,000.00	381,114,552.10	384,485,447.90	50%

AUDIT INSPECTION REPORT INRESPECT OF COLLEGE OF HEALTH SCIENCE AND TECHNOLOGY TSAFE YEAR 2025

The account and other relate records maintained by the college for the period under review have been examined. Audit Issues arising from the inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied within three weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

This is an internal process and a formidable tool that guarantees proper performance of both management and other personnel and also designed to provide assurance as to the reliability and accuracy of the financial information. The system is observed to be properly maintained.



REVENUE PERFORMANCE

Since the inception of this administration, revenue and expenditure performance meeting is being conducted every after quarter, where the performance of every MDA is displayed in the meeting for everyone to see. According to the report which was prepared by state ministry of budget and planning the College has a revenue performance of N 16,983,480.35 (Sixteen million, nine hundred and eighty-three thousand, four hundred and eighty naira, thirty-five kobo) for the year 2025. Which represent only 15.8% of the annual projected revenue of N107,200,000.00(One hundred and seven million, two hundred thousand naira).

Further examination of their accounting records revealed that, the revenue was nowhere to be found in their books of accounts. It has not been recorded in their cash book nor in their abstract of revenue.

The accounting officer was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment, or if you agree the books of accounts should be updated and same for my inspection, otherwise appropriate disciplinary action should be taken according to the provision of public service rule against the responsible officers and furnish this office accordingly.

REVENUE PERFORMANCE

The performance figure represent N52,43% which is N47,764,579.73 generated while the approved budget of expected revenue is N91,100,000.00.

Further examination reveal that abstract of revenue ledger and its subsidiary ledger not been kept up to date.

EXAMINATION OF PAYMENT VOUCHERS

It was observed that payment vouchers raised and paid to the tune of N8,781,746.00 through the college Zenith bank account were observed to be not properly documented. The withdrawal details are as per below: -

1. 04/01/2025	-	2,729,650.00
2. 20/02/2025	-	1,287,825.00
3. 7/04/2025	-	3,850,871.00
4. 1/09/2025	-	913,400.00
		<u>N8,781,746.00</u>



Therefore, please you are advice to prepare such records of payment and inform this office for confirmation.

It was observed that the U.B.A bank statement is not forwarded for review despite several request up to the time of writing this report.

Therefore, please you are to make it available for re-review or all the incurred expenditure will be regarded as un-accounted funds under the accounts.

It was observed that, the store records of the college are opened and maintained up to date no issues to store records.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 21st May 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor replied.

2.7.6 MASS EDUCATION BOARD

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance

During the year under review, the total estimated expenditure of the Board was ₦343,850,000.00. While on the actual its expenditure stood at ₦278,341,686.05 which represent 81%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	289,800,000.00	278,332,236.30	11,467,763.70	96%
Overhead Cost	54,050,000.00	9,449.75	54,040,550.25	0.02%
Capital Expenditure	0.00	0.00	0.00	Nil
TOTAL	343,850,000.00	278,341,686.05	65,508,313.95	81%

AUDIT INSPECTION REPORT INRESPECT OF MASS EDUCATION BOARD FOR THE YEAR 2025

The accounts and other relate records maintained by the Agency for the year under review have been examined Audit Issue arising from the review are hereby forwarded for your comment and action. Receipt of this report should be acknowledged within one week and fully reply within three (3) weeks.



INTERNAL CONTROL

The system of control operate by the Mass Education is observed to be inline with the organization objective and due process is maintained.

EXAMINATION OF FINANCIAL DOCUMENT

It was observed that vote book and cash book are maintained, posting of paid vouchers are up to date.

It was observed that payment were made to the tune of N861,000.00 without relevant attachment on the paid payment vouchers.

Non attachment of relevant vouching documents violet provision of state financial Instruction 2015.

Please comment or if you agree to provide all the payment vouchers with their relevant supporting documents in order to make the valid otherwise the total sum of N861,000.00 be recovered from the DFA (Yahaya Ango) who fails to observed due diligence in the discharged of his officials responsibility and furnished this office with recovery details for certification.

Details are attached at Appendix "A" to this report.

APPENDIX 'A'

DETAILS OF PAID VOUCHERS WITHOUT SUPPORTING DOCUMENT

S/N	PAYEE	DESCRIPTION	PV NO	AMOUNT	AUDIT ISSUE
1.	Abdullahi sani & others	Allowance for inspection of I Q S Centre across	031	700,000.00	DTA not in order
2.	Ahmed Aliyu & others	Allowance for inspection of IQS centre mafara	032	101,000.00	"
3.	Dir. Admin	Typing and Photocopy	41	60,000.00	No receipt attached.
	Grand Total:-			₦861,000.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 22nd June 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was



acknowledged and an officer was sent for confirmation. The query was neither acknowledged nor replied.

2.7.7 SUSTAINABLE DEVELOPMENT GOAL's

AUDIT INSPECTION REPORT IN RESPECT OF SDG FOR THE YEAR 2025

The account and other related records maintained by the organization for the year under review have been examined. Audit Issues arising from the review are hereby forwarded for your comment and action. Receipt of this report should be acknowledged within one week and fully reply within three (3) weeks.

INTERNAL CONTROL

Internal Control is a process effected by an entity management and other personnel, designed to provide reasonable assurance regarding the achievement of objective in the following categories, the reliability of financial reporting, the effectiveness and efficiency of operation and compliance with applicable laws and regulation the system is observed to be fairly maintained.

EXAMINATION OF FINANCIAL DOCUMENTS

It was observed that, vote book, cash book and other subsidiary books are opened and posting of all transaction made during the year were effectively carried out.

Monthly reconciliation of cash book and bank statement is regularly observed as provided by state financial transaction.

Examination of payment vouchers revealed that, payment vouchers to the tune of N1,632,360.00 were raised and paid without proper documentation to support the validity of payment.

Non attachment of proper vouching documents violate provision of state financial instruction 2015 as amended.

The officer controlling the vote was contacted for his comments, but he could not offer a satisfactory explanation.

Please comments or if you agree to provide all the payment vouchers with their relevant supporting documents, otherwise the total sum of N1,632,360 be recovered from



the officer who authorized the payment and furnished this office with the recovery details for certification.

Appendix “A” Attached to this report gives full details.

APPENDIX 'A'
DETAILS OF PAYMENT VOUCHER WITHOUT PROPER DOCUMENT

S/N	PAYEE	DESCRIPTION	PV NO	AMOUNT	AUDIT ISSUES
1.	?	Nip frm trf 130 Zamfara State C.A	NIL	500,000.00	
2.	Dir. Admin	Office refreshment	01	105,000.00	No approved
3.	Dir. Admin	Payment for the refreshment	026	132,360.00	No submission
4.	“	“	033	345,000.00	“
5.	“	“	33	150,000.00	“
6.	“	“	37	200,000.00	“
7.	“	“	042	90,000.00	“
8.	“	“	048	110,000.00	“
	Grand Total:-			₦ 1,632,360.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 22nd June 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. Receipt of the query was acknowledged on 2nd July 2026 responding to the Audit issues raised positively and a query closure certificate was issued.

2.7.8 V.I.O OFFICE

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the office was ₦15,000,000.00. While on the total actual generated revenue stood at ₦6,445,190.00 the total actual percentage on performance represent 43% which indicated low performance on revenue

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/D EFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	15,000,000.00	6,445,190.00	8,554,810.00	43%

Expenditure Performance



During the year under review, the total estimated expenditure of the office was ~~₦~~23,295,000.00. While on the actual its expenditure stood at ~~₦~~600,112.00 which represent 3%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	23,295,000.00	600,112.00	22,694,888.00	3%
Capital Expenditure	Nil	Nil	Nil	Nil
TOTAL	23,295,000.00	600,112.00	22,694,888.00	3%

**AUDIT INSPECTION REPORT INRESPECT OF V.I.O OFFICE
FOR THE YEAR 2025**

The books of account and other related records maintained by the office have been examined. Observation arising from the inspection are forwarded for your comment and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

EXAMINATION OF ACCOUNTING RECORDS

It was observed that, the Office received monthly overhead cost of N500,000.00 from the State Accountant General's office

It was observed that, posting of payment voucher on the vote book and cash book is done no outstanding payment vouchers is observed.

It was further observed that, payment voucher to the tune of N 120,000.00 were raised and paid for purported procurement of fuel without valid documents to support the procurement which include invoice and S.R.V.

Failure to attached this document on the payment voucher violet provision of state financial instruction.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment or if you agree the sum of N120,000.00 be recover from the Chief V.I.O (Ibrahim D.K Yusuf) who authorized the payment or from the DFA (Garba Ladan) who fails to observed due diligence in the discharge of his official responsibility and furnish this office with the recovery details for closure certificate to be issue to them for certification.



RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 22nd June 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged on 29th June, 2026 confirmation was conducted. After the confirmation a closure certificate was issued. The query was neither acknowledged nor replied.

2.7.3 ZAMCHEMA

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance

During the year under review, the total estimated expenditure of the College was ₦39,700,000.00. While on the actual its expenditure stood at ₦6,000,000.00 which represent 15%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	39,700,000.00	6,000,000.00	33,700,000.00	15%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	39,700,000.00	6,000,000.00	33,700,000.00	15%

AUDIT INSPECTION REPORT INRESPECT OF ZAMCHEMA FOR THE YEAR 2025.

The books of Account and other related records of the Agency have been examined. Observations arising from the examination are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and otherwise established by the management in order to ensure and safeguard the financial records and provide reliance on the records. It was observed that, the system fairly maintained this can be seen as transaction of the Agency were observed to be carried out with fair observance of due process principles. The system should be strengthened for the achievement of required result and set goal of the Agency.



CASH BOOK

During the audit inspection of the Agency's cash book maintained for the year under review, it was observed that the cash book is fairly maintained. All payment vouchers were posted in the cash book of the agency.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the examination of this very important document, it was observed that the Agency maintained it properly, that head and sub-head were posted successfully and accordingly kept.

REVENUE AND EXPENDITURE OF THE AGENCY FOR THE YEAR

During the year under review, it was observed the sum of N413,912,922.40 was received from the Civil Servant of both Federal, State and local governments as well as private organization.

It was further observed that the sum of N387,181,998.13 was expended during the year under review for the settlement of capitation, claims I.C.T maintenance, AIA, sensitization and all the paid vouchers are fully documented.

It was observed that the Agency has as of 31st December 2025 a closing balance of N853,896,219.94 as per bank statement.

Therefore, the financial document presented for the review represents a fair view.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 22nd June 2026, and it was given one week to acknowledge the receipt of it and reply within three weeks. The receipt of the query was acknowledged.

2.8.1 ZAMFARA ELECTRIFICATION AGENCY (ZEA)

Revenue Performance:

This office is not one of the state revenue generating agencies, therefore has no records of revenue generation.

Expenditure Performance

During the year under review, the total estimated expenditure of the Agency was ₦150,038,608.72.00. While on the actual its expenditure stood at ₦79,719,524.50.00 which represent 53%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	62,488,608.72	61,719,524.50	769,084.22	98.7%
Overhead Cost	87,550,000.00	18,000,000.00	69,550,000.00	20.5%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	150,038,608.72	79,719,524.50	70,319,084.22	53%

AUDIT INSPECTION REPORT IN RESPECT OF ZAMFARA ELECTRIFICATION AGENCY (ZEA) FOR YEAR 2025

The books of account and other related records maintained by the Agency has been examined. Observation arising are here by forwarded for your comment and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

Please you should use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

Internal control is the whole system of controls, financial and otherwise, established by management in order to carry on the business of the enterprise in an orderly and efficient manner. This system was observed to be fairly maintained by Agency as some of the transaction are being carried out with little observances to due process.

CASH BOOK

During the examination of cash book it was observed that, there was no any transaction from January to April, 2025. As there were no cash releases from Accountant General's office. While from the month of May to December, 2025 a monthly cash allocation of N 1,500,000.00 (One million naira) was received from the state accountant general's office and the money were dully receipted and posted in to the cash book. Only that, the cash book was not reconciled with the bank statement on monthly basis as provided by the state Financial Instruction 2015 as revised.

EXAMINATION OF PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that, all payment vouchers are fully documented with necessary vouching document.

VOTE BOOK

A vote book is a record used by Ministries, departments or public offices to keep track of budgeted funds (votes) and how those funds are authorized and spent. It shows approved budget allocations, expenditures, and balances remaining.

During the year under review, it was observed that this important book was not maintained by the Agency.



STORE

It was observed that, the organization have no store officer that will maintain the stores records despite the bulk purchases being carried out by the Agency but nobody to records the items in the relevant stores' records. In view of the above therefore, you are advice to contact ministry of finance to post a store officer who will maintain stores records since the importance of stores house and stores officer cannot be over-emphasized.

SALARY

During the examination of salary, it was observed that, the agency's total number of personnel was 62. Out of the number only one staff was observed to be due for retirement for the year under review, and his retirement process has already commenced.

The agencies monthly gross salary was N 3,375,753.54

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 9th April 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and replied. Audit issues raised were answered satisfactorily and a closure certificate was issued.

2.8.2 RURAL WATER SUPPLY AND SANITATION AGENCY (RUWATSAN)

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the office was ₦200,000,000.00. While on the total actual there was no Zero performance.

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	200,000,000.00	Nil	(200,000,000)	0%

Expenditure Performance

During the year under review, the total estimated expenditure of the Agency was ₦150,038,608.72.00. While on the actual its expenditure stood at ₦11,974,870.00 which represent 1.7%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	41,400,000.00	5,974,870.00	35,424,129.20	14.4.7%
Overhead Cost	30,450,000.00	6,000,000.00	24,450,000	19.7%
Capital Expenditure	640,000,000.00	Nil	640,000,000.00	Nil
Total	711,850,000.00	11,974,870.00	699,875,130.00	1.7%



**AUDIT INSPECTION REPORT IN RESPECT OF ZAMFARA STATE RURAL
WATER SUPPLY AND SANITATION AGENCY (RUWATSAN) FOR THE
PERIOD 1ST JUNE TO DECEMBER, 2025**

The accounts and other related records maintained by the college for the period under review have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action. Receipt of this report should acknowledge within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

As the whole system of control financial and otherwise established by the management to ensure safeguard of the financial and otherwise operation of the water sanitation is observed to be weak this can be seen as some transaction of agency is carried out without observance of due process.

PAYMENT VOUCHERS

During the period of examination of payment vouchers, it was observed that payment voucher amounting to N412,200.00 (Four hundred and twelve thousand two hundred naira) only were raised and paid without proper documentation which include cash receipt SRV & SIV.

- (1) Yakubu Aliyu P.V 003 date 3/6/2025 Admin Code 023410300100 Economic Code 22020807 amounting N150,000 the purchase of fueling to motor vehicle trip to Abuja no receipt SRV & SIV
- (2) PV. P.V 042 date 25/5/2025 Admin. Code 023410 300100 Economic Code 22020807 which amounted N262,200 was raised and paid to Director & others for refreshment and meals for meeting supervision facilities coordinator area. It was observed that, there was no proper attachment to the payment vouchers to support the geniuses which is contrary to provision of Financial instruction No.0704 which stated that all vouchers must contain full particular of the payment involved and all documents referred attached to it.

Please comment, or if you agree the sum N 412,200.00 should be recovered from the officer controlling the vote and furnish this office with recovery details.

CASH BOOK

During the period under review, it was observed that, the cash book id fairly maintained by the agency as provided by state financial instruction.



CASH ALLOCATION

During the period of examination of cash book presented to me it was observed that payment vouchers have been posted into cash book and vote book, respectively the 1st June to 31st December 2025 cash allocation collected from the Accounting General Office at Ministry of Finance is tune of N3,500,000.00 Three million five hundred thousand naira only for 6 months for the running of activities day by day.

LIST OF CASH ALLOCATION BELOW AS FOLLOW

S/N	MONTH / YEAR	AMOUNT
1.	June 2025	N500,000.00
2.	July 2025	N500,000.00
3.	August 2025	N500,000.00
4.	September 2025	N500,000.00
5.	October 2025	N500,000.00
6.	November 2025	N500,000.00
7.	December 2025	N500,000.00
		N3,500,000.00

APPENDIX'A'

LIST OF PAYMENT VOUCHERS WITHOUT SUPPORT DOCUMENTS

S/N	PAYEE	NATURE OF PAYMENT	PV	DATE	ADM	ECON	AMOUNT	OBSERV
1.	Yakubu Aliyu	Purchase of fueling to motor vehicle	003	3/6/25	023410300100	22020801	150,000.00	No SRV & SIV
2.	Director & other	Refreshment & meals for the supervision facilities	42	25/5/25	023410300100	22020801	262,200.00	No receipt
							N412,200.00	

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 13th July 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and responded on 16th July, 2026. Response is being awaited.

2.8.3 PERMANENT BOARD OF SURVEY

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the office was **N500,000,000.00**. While on the actual the sum of N 383,311,332.62 was generated and it represent 76.7% of the total projection. Details could be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	500,000,000.00	383,311,332.62	116,688,667.38	76.7%

Expenditure Performance

During the year under review, the total estimated expenditure of the Board was ₦15,550,000.00. While on the actual its expenditure stood at ₦11,616,059.00 which represent 74.7%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DE FICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	15,550,000.00	11,616,059.00	3,933,941.00	74.7%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	15,550,000	11,616,059.00	3,933,941.00	74.7%

AUDIT INSPECTION REPORT IN RESPECT OF PERMANENT BOARD OF SURVEY FOR THE YEAR 2025

The accounts and other related records maintained by the Agency for the period under review have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action. Receipts of this report should acknowledge within one week and fully replied within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL

As the whole system of control financial and otherwise established by the management to ensure safeguard of the financial and otherwise operation of the water sanitation is observed to be weak this can be seen as some transaction of agency is carried out without observance of due process.

During the period it was observed that despite all the observations raised in the last financial year audit activity report, the management of the board has not made any effort for corrective measures in 2025 financial year. This habit of non compliance with financial rules and other ethical conduct has resulted to the emergence of the observations raised there in the report against the officer concerned.



OVERHEAD BUDGETARY PROVISION

During the examination of 2025 revised appropriation Law. It was observed that State Ministry of Budget has budgeted the sum of N15,500,000.00 for overhead and other current cost to Permanent Board of Survey in 2025 financial year while examination of Account Statement and cash book statement has reveals that Office of the State Accountant General has remitted the sum of N12,000,000.00 as cash allocations for the months of January 2025 to December 2025 which as a result laid to leaving a surplus overhead balance of N3,500,000.00

PAYMENT VOUCHERS

During the examination of the Permanent Board of Survey retirement payments for the period under review, it was observed that 20 payment vouchers worth N4,110,000.00 were found with various financial irregularities. More details of the payment vouchers in question is below under listed:-

REPAIRS OF COMPUTER

During the examination of the financial records of P.B.O.S for the period quoted above , it was observed that payment voucher with reference no 050 dated 22/10/25 with amount of N40,000 was raised and paid to DFA for the repairs of his office computer.

Further examination of the payment voucher reveals that there were neither job order or any backing receipt for the services rendered to support the expenditure. This has violate the provision of Financial Instruction 0704 and 0718 respectively. Please comment, or if you agree recover the sum of N40,000 from Aliyu M. Umar (DFA) and furnish this office with the details of the recovery accordingly.

FUELLING OF VEHICLE FOR LOCAL GOVERNMENT TOURS

Examination of Board of Survey cash allocation retirement payment vouchers for the period covered by the report has reveals that 8 (Eight) payment vouchers worth N2,700,000 was raised and paid for different fuelling's of bus for different official primary assignment conducted various local governments in 2025 financial year.

Further examination of the under listed payment vouchers reveals that there were neither L.P.O nor any relevant record attached to then.

Moreover, there were no invitation letters from the client office for authenticity. This has violate financial instruction 0704.

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESIG	DESCRIPTION	OBSERV.
1.	002	30/1/2025	309,000		Sec	Fuelling of Vehicle	No store record
2.	007	11/3/2025	300,000		Sec.	“ “	“ “
3.	013	7/4/2025	350,000		“	“ “	“ “
4.	018	29/4/2025	420,000		“	“ “	“ “



5.	027	15/5/2026	417,000		“	“ & MDA	“ “
6.	030	18/6/2025	204,000		“	“ “	“ “
7.	040	19/8/2025	400,000		“	“ “	“ “
8.	048	25/9/2025	300,000		“	“ “	“ “
			N 2,700,000				

Please comment or if you agree recover the sum of N2,700,000 from the payee named in the table and furnish this office with the details of the recovery accordingly.

PURCHASE OF PRINTERS

During the examination of 4 (four) under listed payment vouchers with different dates in 2025 expenditures incurred by Permanent Board of Survey It was observed that the sum of N1,220,000 were expended in 2025 financial year for the purchase of 4 different printers by the office.

Further examination of the payment details reveals that though almost all the receipts were attached but surprisingly, there were neither local purchase orders (L.P.O's) nor S.R.V and S.I.V for authenticity of the expenditures incurred. This has contravenes F.I.0704 and Stores Regulations.

Breakdown of the affected payment vouchers is listed below:-

S/N	P.V NO	DATE	AMOUNT	PAYEE	DETAILS	OBSERV.
1.	001	30/1/2025	390,000	Secretary	Purchase of Canon Printer	No any store record
2.	006	11/3/2025	280,000	“	Purchase of Office Printer	No store record & poor receipting
3.	037	15/7/2025	300,000	“	Purchase of printer canon	No L.P.O & S.R.V
4.	046	25/9/2025	250,000	D.F.A	Purchase of printer to chairman	No L.P.O & S.R.V

Furthermore, during the inspection of the items purchased by the board it was observed that out of the 4 printers purchased only one domiciled with DFA Office was seen. All effort to see the other 3 was to no avail. This habit has shown that the above listed payment vouchers were just cover up. Therefore, it was observed that out of the 4 printers only one with DFA purchased vide payment voucher no 046 dated 25/9/2025 which amounts to N250,000 was inspected but the remaining 3 which amounted to N970,000 has deliberately disappeared.

Please comment or if you agree recover the sum of N970,000 from Director Finance and Account and furnish this office with the details of the recovery accordingly.



EXAMINATIONS OF PAYMENT VOUCHERS FOR PURCHASES OF DRINKS

During the examination of Permanent Board of Survey financial records for the period under review, it was observed that the board had purchased soft drinks with N400,000 vide seven payment vouchers listed below.

Further examination of the payment vouchers reveals that there were no store records i.e L.P.O SRV, requisition and S.I.V, which violates store Regulations and financial Regulations respectively, secondly it was discover that these items were not purchase it is only cover up. Below are their list for your information

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESIGN	OBSERV.
1.	009	11/3/2025	60,000		P. A	No store record & different approval
2.	017	29/4/2025	60,000		P.A	No store record & invoice
3.	025	15/5/2025	50,000		Sec.	No L.P.O SRV, requisition and S.I.V
4.	038	15/7/2025	60,000		“	“ “ “ “
5.	043	19/8/2025	60,000		P.A	“ “ “ “
6.	052	22/10/2025	60,000		“	“ “ “ “
7.	033	19/6/2025	60,000		“	“ “ “ “
			N 400,000.00			

Please comment or if you agree recover the sum of N 400,000 from different payees listed on the above table and furnish this office with the details of the recovery accordingly.

REVENUE

During the examination of the board allied records for the period under review, it was observed that Zamfara State revised appropriation Law has budgeted the sum of N500,000,000.00 as expected revenue for the sales of stores/scraps and unserviceable items from the board in 2025 financial year in which the sum of N374,327,750.00 was collected and remitted to Z.S.B.I.R.S which represent 74.9% of the projected revenue heaving an unfulfilled revenue gap of N125,672,250.00

Please find attach a breakdown of the sales made by the board in 2025 financial year as “APPENDIX’A” for your information and guidance.



**EXAMINATION OF THE REVENUE RETURNS RECEIVED FROM
INTERNAL REVENUE**

Examination of Permanent Board of Survey Statement of account being operated as overhead and revenue returns account it was observed that the sum of N8,928,161.00 was received by the management of the board as retention funds from Zamfara State board of Internal Revenue Service in 2025 financial year.

Further examination of the account has revealed that all the returns received were unaccounted since they were withdrawn for unknown official purposes. All effort to present a concrete evidence on where the board utilize the funds prove abortive. Details of the expenditures incurred with the funds was unavailable. This has contravened Zamfara State Financial Instruction 2015 amended no: - 0701 which says” All expenditure of public moneys must be vouched for or the original of a prescribed payment voucher form” This habit has resulted to suspicious siphoning of the funds for personal use.

Breakdown of the payments received from Zamfara State Board of Internal Revenue Service is listed below for your perusal:-

S/N	DATE REMITTED	AMOUNT
1.	18/2/2025	113,548.00
2.	21/5/2025	703,583.00
3.	11/7/2025	964,030.00
4.	8/8/2025	6,217,000.00
5.	13/10/2025	931,000.00
	Total:-	N 8,928,161.00

Please comment or if you agree recover the sum of N8,928,161.00 from Director Finance and Account and furnish this office with the details of the recovery accordingly.

**NON PRESENTATION OF DECEMBER 2025 RECORDS
FOR EXAMINATION BY BOARD OF SUEVEY**

During the examination of the financial and other allied records of Permanent Board of Survey for 2025 financial year it was observed that the finance and account department has deliberately refused to forward all the financial records i.e. Statement of Accounts, Cash book statement, payment vouchers of December 2025 for scrutiny. All effort to forward them prove abortive. Their habit has shown on element of fraud suspicious conducted by the board.



This has contravenes the provisions of Financial Instruction, financial regulation and also section 125 sub section of 1999 Nigerian Constitution.

Please recover the unrepresented record and forward it for re-examination and also warn the Finance and Account Director to henceforth desist from this act of violation accordingly.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 13th July 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged and responded on 23rd July, 2026. An officer is assign to verify their response. Response is being awaited.

2.8.4 DIRECTORATE OF SPORT COUNCL

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the office was ₦5,000,000.00. While on the total actual there was no Zero performance. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANC E
Internally Generated Revenue	5,000,000.00	Nil	Nil	0%

Expenditure Performance

During the year under review, the total estimated expenditure of the Board was ₦313,575,000.00. While on the actual its expenditure stood at ₦117,656,394.56 which represent 37.5%. This can be seen as per table below:

DESCRIPTIO N	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	292,560,000.00	21,684,394.56	270,875,605.44	7.4%
Overhead Cost	210,150,000.00	95,972,000.00	114,178,000.00	45.6%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	313,575,000.00	117,656,394.56	195,918,605.44	37.5%



AUDIT INSPECTION REPORT IN RESPECT OF DIRECTORATE OF SPORT COUNCIL FOR THE YEAR 2025

The accounts and other related records maintained by the Agency for the period under review have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action. Receipts of this report should be acknowledged within one week and fully replied to within three weeks. Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

As the whole system of financial control and otherwise established by the management to ensure safeguard of the financial and otherwise operation of the organization is observed to be fairly maintained this can be seen as some transaction of agency are observed to be carried out with observance of due process.

ALLOWANCES

During the period under review, it was observed that, the directorate of sport council received the total sum of N120,000,000 for the period of January to December 2025 as Zamfara State football allowance N10,000,000 monthly. The State Accountant General in addition to that on 15/5/2025 paid the sum N50,000,000.00 as approved by His Excellency, for National Sport Festival between 16 – 30 May 2025 at Abeokuta Ogun State.

Furthermore, the sum of N3,755,500.00 was approved in the month of November 2025 for Seminar presentation of National sport commission at Kalaba Cross River State for your information.

EXAMINATION OF THE PAYMENT VOUCHER

During the period under review, the examination of the payment voucher for the period of January to December 2025 revealed that all necessary document were attached accordingly forwarded for your information.

SALARIES

During the period under review it was observed that the Directorate of Sport Council has 18 number of staff paid the total sum of N1, 867,268.03 for the period of January to December 2025 as gross salary for your information.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 13th July 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. Response is being awaited.



2.8.5 FARMERS AGRICULTURAL SUPPLY COMPANY

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the office was ₦1,950,000.00. While on the total actual there was no Zero performance. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	1,950,000.00	Nil	Nil	0%

Expenditure Performance

During the year under review, the total estimated expenditure of the Board was ₦158,619,527.82. While on the actual its expenditure stood at ₦133,612,265.30 which represent 84.2%. The sum of N 2,692,737.48 was reported as over-expenditure in personnel cost of the company. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS /DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	124,919,527.82	127,612,265.30	(2,692,737.48)	102%
Overhead Cost	33,700,000.00	6,000,000.00	27,700,000.00	17.8%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	158,619,527.82	133,612,265.30	25,007,262.52	84.2%

AUDIT INSPECTION REPORT INRESPECT OF FARMERS AGRICULTURER SUPPLY COMPANY FOR THE YEAR 2025

The accounts and other related records maintained by the Agency for the period under review have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action. Receipts of this report should be acknowledged within one week and fully replied to within three weeks.

Please use the same paragraph numbering as in this report when replying.

INTERNAL CONTROL SYSTEM

As the whole system of financial control and otherwise established by the management to ensure safeguard of the financial and otherwise operation of the organization is observed to be weak this can be seen as some transaction of agency are observed to be carried out without observance of due process.



EXAMINATION OF FINANCIAL DOCUMENTS

During the year under review, it was observed that treasury books of accounts of the company are not properly maintained, which include cash book, vote book and store ledgers. The company has no Register of it's Assets despite several request of the register but proof abortive. Please comment on the non-disclosure of the company assets register and make it available for re-review to ascertain the condition of the company assets.

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 13th July 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. Response is being awaited.

2.8.6 INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD)

Revenue Performance

This is Agency is not one of the revenue generating agencies of the state. Therefore revenue record was made by the agency.

Expenditure Performance

During the year under review, the total estimated expenditure of the Board was ₦18,150,000.00. While on the actual its expenditure stood at ₦6,000,000.00 which represent 33%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	Nil	Nil	Nil	Nil
Overhead Cost	18,150,000.00	6,000,000.00	12,150,000.00	33%
Capital Expenditure	Nil	Nil	Nil	Nil
Total	18,150,000.00	6,000,000.00	12,150,000.00	33%

AUDIT INSPECTION REPORT IN RESPECT OF INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT (IFAD) FOR THE PERIOD OF FOR THE YEAR 2025

The book of accounts and other related records maintained by the Agency for the year under review have been examination.

Observations arising from Audit Inspection are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied to within three weeks.

Please you should use the same paragraph numbering as in this report when replying.



INTERNAL CONTROL

The system of Internal Control which is the whole system of control financial and otherwise, established by the management for securing the asset of the organization and providing assurance on the reliability of the records. The system is observed to be fairly maintained.

PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that four (4) payment vouchers were raised and paid without supporting document which amounted to N1,407,000 (One million four hundred and seven thousand naira) only which is contrary to the provision of Zamfara State Financial Instruction No.0704/0706 which say that all vouchers must contained full particular of the payment involved.

The officer controlling the vote was contacted for his comment, but he could not offer a satisfactory explanation.

Please comment on why the provision of Financial Instruction quote above is violated and all find the necessary attachment to the said payment vouchers and make them available for my re-inspection otherwise the sum M1,407,000.00 One million four hundred and seven thousand naira should be recovered from the Director of Finance or from the officer who authorized the payment and inform this office with the details of recovery accordingly.

Appendix 'A' attached gives full details.

CASH BOOK

The cash books maintained for the period under review is with the conformity with the provision of IPSAS standard as revenue and expenditure of office was recorded in accordance with the state chart of accounts (SCOA). The cash book was reconciled with the bank statement.

VOTE BOOK

During the examination of vote book against the payment vouchers it was observed that the payment vouchers were posted in the vote book accordingly.



APPENDIX'A'

**LIST OF PAYMENT VOUCHERS RAISED AND PAID WITHOUT RELEVANT
ATTACHMENT FOR THE YEAR 2025**

S/N	PVN	DATE	AMOUNT	PAYEE	DISCRIP	OBSERV.
1.	043	4/9/2025	292,000.00	Surajo Ibrahim	Five day meeting at Abuja	No invitation letter
2.	050	14/10/25	120,000.00	Director Finance	Travelling allowance to Abuja	No invitation letter
3.	062	21/12/25	495,000.00	Director Finance	Purchase of 4 tyres	No procurement process
4.	064	31/12/25	500,000.00	FC/IFAD	Supply of stationeries	No procurement process.
			₦1,407,000.00			

RESPONSE TO AUDIT QUERY

The audit query was sent to the office on 13th July 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was neither acknowledged nor responded. Response is being awaited.

2.8.7 SENIOR SECONDARY SCHOOL MANAGEMENT BOARD

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Board was ~~₦~~3,250,000.00. While on the total actual there was no Zero performance. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	3,250,000.00	Nil	Nil	0%

Expenditure Performance

During the year under review, the total estimated expenditure of the Board was ~~₦~~4,635,040,261.04. While on the actual its expenditure stood at ~~₦~~3,842,890,484.99 which represent 83%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	4,058,390,261.04	3,829,512,278.74	228,877,982.30	94.3%
Overhead Cost	188,650,000.00	13,378,206.25	175,271,793.75	7%
Capital Expenditure	388,000,000.00	Nil	388,000,000.00	0%
Total	4,635,040,261.04	3,842,890,484.99	792,149,776.05	83%

**AUDIT INSPECTION REPORT IN RESPECT OF SENIOR SECONDARY
SCHOOL MANAGEMENT BOARD FOR THE PERIOD OF FOR THE YEAR
2025**

The account and allied records maintained by the Board for the year under review have been examined. Observations arising from the Audit Inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied to within three weeks.

INTERNAL CONTROL

The system of Internal Control, which is the whole system of financial control and established by the management for securing the assets of the organization and providing assurance on the reliability of the records, is observed to be fairly maintained. The system should be improved for better output.

CASH BOOK

The cash book maintained for the period under review is conformity with the provision of IPSAS standard as revenue and expenditure of the board are recorded in accordance with State Chart of Accounts (SCOA). The cash book was reconciled with bank statement.

PAYMENT VOUCHERS

During the examination of payment vouchers, it was observed that three (3) payment vouchers was raised and paid without supporting document to the tune of N420,000.00 Four hundred and twenty thousand naira which is contrary to the provision of Zamfara State Financial Instruction No.0704/-0706 which say that all vouchers must contained full particulars of the payment involved.

Please comment on why provision of Financial Instruction quote above is violated and all find the necessary attachment to the said payment vouchers and make them available for my re-inspection otherwise the sum of N420,000.00 should be recover from Director of Finance or from the officer who authorized the payment accounting officer the chairperson of the board and furnish this office with the details of recovery accordingly.



The payment vouchers were attached to this report as Appendix "A"

VOTE BOOK

During the checking of vote book against the payment vouchers, it was observed that the payment vouchers were posted in the vote book accordingly.

APPENDIX 'A'

LIST OF PAYMENT VOUCHERS RAISED AND PAID WITHOUT RELEVANT ATTACHMENT IN RESPECT OF SENIOR SECEONDARY SCHOOL MANAGEMENT BOARD FOR THE PERIOD OF 1/1/2025 TO 31/12/2025

S/N	PVNO	DATE	AMOUNT	PAYEE	DISCRIPTION	OBSERV.
1.	04	4/2/2025	20,000	FOMWAN Association	Donation	No receipt
2.	07	“ “	10,000	Hauwa Umar	Donation	No receipt
3.	033	23/5/2025	390,000.00	Director Admin	Purchase of 13 chairs	No receipt
			N 420,000.00			

RESPONSE TO AUDIT QUERY

The audit query was sent to the Board on 14th July 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged on 22nd July, 2026. An Auditor was sent for confirmation and response is being awaited.

2.8.8 AHMED SANI YARIMA BAKURA SPECIALIST HOSPITAL

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦118,900,000.00. While on the actual the sum of N 140,048,146.68 was generated which represent 117.8% of the total projection. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPPLUS/ DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	118,900,000.00	140,048,146.68	21,148,146.68	117.8%

Expenditure Performance

During the year under review, the total estimated expenditure of the Board was ₦1,780,720,000.00 While on the actual its expenditure stood at ₦1,224,392,584.04 which represent 56.5%. This can be seen as per table below:



DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/ DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	1,471,720,000.00	1,007,161,176.55	464,558,823.45	68.4%
Overhead Cost	309,000,000.00	217,231,407.49	91,768,592.51	70%
Capital Expenditure	Nil	Nil	Nil	0%
Total	1,780,720,000.00	1,224,392,584.04	556,327,415.96	56.5%

**AUDIT INSPECTION REPORT IN RESPECT OF AHMED SANI YARIMA
BAKURA SPECIALIST HOSPITAL GUSAU FOR THE YEAR 2025**

Books of accounts and other allied records maintained by the aforementioned hospital for the period quoted above have been examined. Observations arising from the inspection are hereby forwarded for your information and necessary action. You should acknowledge the receipt of the report within (one) week and to fully replied the observations raised therein within 3 (Three) weeks of the receipt of the report.

INTERNAL CONTROL MECHANISM

One of the fundamental task vested on the management of every MDA is to ensure a vibrant internal control system are well established to ensure safeguard to public funds reliance to accounting records and other operations of the organization.

During the period of the inspection it was observed that there are tremendous improvement by the management of the hospital in ensuring an effective and efficient internal control compared to the two financial years (2023 and 2024) reporting periods.

OVERHEAD BUDGETARY PROVISIONS

During the examination of 2025 revised appropriation law, it was observed that the hospital has an overhead and other recurrent budgetary provision of N309,000,000 while the State Accountant General Office remitted the sum of N65,080,770.00 as payment of monthly cash allocations for the financial year under review and other recurrent payment which were expended for daily maintenance of the hospital in which it was discovered that the hospital has a surplus overhead budgetary provision of N243,919,230.00. Breakdown of the funds received from State Ministry of Finance is attached as "APPENDIX A"

PAYMENT VOUCHERS

During the examination of the retirement payment vouchers for funds received from M.O.F by A.S.Y.B.S.H for the period of 1/1/2025 to 31/12/2025 it was observed that 21 Twenty one (Four) payment vouchers worth N3,424,050.00 Three million four hundred and Twenty four thousand fifty naira was found with various breaches of financial rules and regulations i.e violations of Zamfara State Financial Instruction 2015 amended No. 0704, and 0718 and also Financial Regulations.



Details of the payment vouchers in question are listed and itemized below for your perusal:

(1) PV's NO 035 AND 002:- During the examinations of payment vouchers no ASYBSH/035 and 002 dated 19/2/2025 and 17/1/2025 which amounts to N24,100 and N20,000 respectively, it was observed that the Staff officer of the hospital has received the 2 different payments for onward payment of NEPA bills for the months of January and February 2025 respectively to hospital quarters Samaru vide a cheque no 00479 and 00466 respectively.

Further examination of the two payment vouchers revealed that there were no payment receipts attached. This has contravened Zamfara State Financial instruction no 0718 and 0704 respectively. All effort to obtain the payment receipts for clarification was abortive.

Please comment or if you agree recover the sum of N44,100.00 from (Staff Officer) and furnish this office with the details of the recovery accordingly.

(2) PV NO: ASYBSH 062:- Examination of the earlier quoted payment voucher dated 16/4/2025 has revealed that the Managing Director of the hospital has approved the sum of N87,500.00 to a staff named Sharaihu Idris for payment of registration fees of admission he obtained to study National Diploma at School of Laundry & Dry Cleaning Technology of Aminu Kano Teaching Hospital Kano.

Further examination of the payment voucher revealed that the receipt was not attached to support the payment made. This is violation of F.I 0704 and 0718 which says "The payee should receipt the original voucher in full and initial the copies". All effort to obtain the receipt for examination was abortive.

Please comment or if you agree recover the sum of N87,500.00 from Sharaihu Idris and furnish this office with the details of the recovery accordingly

(3) P.V NO 055:- During the examination of the overhead retirement payment vouchers of A.S.Y.B.S.H for 2025 financial year, it was observed that the aforementioned payment voucher dated 14/3/2025 which amounted to N 60,000 was raised and paid to Zayya Bala for the purchase of 2025 approved budget books from State Ministry of Budget.

Further examination of the payment voucher revealed that there is no attachment to the payment receipt. This has contravened F.I 0704 and 0718 respectively. All effort for proper explanation regarding unrepresented receipt was to no avail.

Please comment or if you agree recover the sum of N60,000 from Zayya Bala and furnish this office with the details of the recovery accordingly.

(4) P.V No 226:- During the examination of the earlier mentioned payment voucher dated 13/10/2025, it was observed that the sum of N 205,000 was paid to Head of Administration as conference fee and annual subscription fee.



Further examination of the payment voucher revealed that despite several effort the officer has not forwarded the receipts to back the payment made. This has contravenes the provision of Financial Instruction 0704 and 0718.

Please comment or if you agree recover the sum of N205,000 from Aminu Mohammed Surajo (Head of Administration) and furnish this Office with the details of the recovery accordingly.

(5) P.V No 221:- Examination of the payment voucher in question has revealed that on 13/10/2025 the staff officer of the hospital has received the sum of N150,000 for expenditures incurred during the COMMESS implementation committee sittings.

Further examination of the payment voucher revealed that there were neither attachments of receipt for the refreshment nor any sub receipt to back the expenditure. This is contrary to the provision of F. I 0704, 0718 and 0706 respectively.

Please comment or if you agree recover the sum of N150,000 from (Staff Officer) and furnish this office with the details of the recovery accordingly.

(6) P.V NO.266:-During the examination of the payment voucher dated 13/10/2025. It was observed that a staff member of the hospital named Abdulrashid Abdullahi was paid the sum of N160,000 for award payment of conference fees for critical care and workshop which was held on 6/10/2025 at Shika Zaria.

Further examination of the payment voucher reveals that despite several effort the payee could not produce the payment receipt for scrutinization. This has contravenes F.I. 0718.

Please comment or if you agree recover the sum of N160,000 from Abdulrashid Abdullahi and furnish this office with the details of the recovery accordingly.

(7) DIFFERENT PURCHASES WITH NON RELEVANT ATTACHMENTS

During the examination of A.S.Y.B.S retirement payment vouchers for 2025 financial year it was observed that the 6 (Six) under listed payment vouchers with N754,450 was raised and paid different payees for different purchases to the hospital but surprisingly, there are no relevant attachments which will support the expenditure incurred. This habit has violates the provision of Financial Instruction and Stores Regulation.

They are below listed for your necessary action

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESCRIPTION	OBSERV.
1.	ASYBSH/173	31/7/25	50,000	NHIS Account	Printing of AVP booklets	No job order & S.R.V
2.	“ /228	13/10/25	250,000	De-possible	Supply of Office stationeries	“
3.	“ /215	15/10/25	169,000	Auwal Sani	“ “ 2 Tyres ambulance	“



4.	“ /224	13/10/25	114,750	Zaiyanu	“ “ Carpentry materials	No L.P.O & Store record
5.	“ /203	4/9/25	88,700	Ahmad S.Umar	“ “	“
6.	“ /200	4/9/25	85,000	“ “	“ Plumbing materials	“
			₦754,450			

Please comment or if you agree recover the sum of N754,450 from different payees listed in the afore table and furnish this office with the details of the recovery accordingly.

(8) PAYMENT VOUCHERS FOR FUELLING OF GENERATORS AND VEHICLES WITH NON RELEVANT ATTACHEMENT

Examination of the hospital retirement records for cash allocations received in 2025 financial year has reveals that 8 (Eight) payment vouchers which amounted to N1,963,000 was raised and paid one individual for the fuelling of hospital generators and vehicles.

Further examination of the payment vouchers revealed that there were neither local purchase orders attached and nor any backing store record to support the expenditure incurred. All effort for corrective measure were abortive. This has contravenes F.I. 0704 and store regulation respectively.

See the list below for your necessary action:-

S/N	P.V No	DATE	AMOUNT	PAYEE	DETAIL	DESCRIP	OBSERV
1.	ASYBSH/184	4/9/25	480,000	Usman Abdullahi	Supplier	Fuelling of Generator	No L.P.O & S.R.V
2.	“ /211	13/10/25	480,000	“	“	“ “	“
3.	“ /185	4/9/25	288,000	“	“	Fuelling of water tanker	“
4.	“ /212	13/10/25	240,000	“	“	“	“
5.	“ /232	5/11/25	220,000	“	“	“	“
6.	“ /183	4/9/25	90,000	“	“	“	“
7.	“ /213	13/10/25	90,000	“	“	“	“
8.	“ /233	5/11/25	75,000	“	“	“	“
			₦1,963,000				

REVENUE

Examination of the revenue records of A.S.Y.B.S.H has revealed that Zamfara State 2025 appropriation law has budgeted the sum of N118,000,000 as expected revenue from the sales of bed space, mortuary service fees, sales of drugs and earnings from the medical services and laboratory service s etc by the hospital in 2025 financial year in which the hospital realized the sum of N144,230,268.00 from January 2025 to December 2025, which represent 122% of the expected revenue.



Copy of the remittances made to Zamfara State Board of Internal Revenue is attached to the report as "APPENDIX A" for your information.

EXAMINATION OF REVENUE EXPENDITURES

During the examination of the retirement revenue records of A.S.Y.B.S.H for the period under review, it was revealed that the hospital is operating six revolving fund accounts which serves revenue accounts for the six payment points for different services rendered. They are listed below for your perusal:-

- i. General Services Revolving Fund Account
- ii. Labour Room Revolving Fund Account
- iii. Radiology Revolving Fund Account
- iv. Theatre Revolving Fund Account
- v. Laboratory Revolving fund Account
- vi. Medical Record revolving fund
- vii. Drug Revolving Fund

Further examination of the retirement payment vouchers presented for examination has reveals that some payment vouchers were found with different financial breaches. They are under listed below:-

GENERAL SERVICES REVOLVING FUND ACCOUNT

During the examination of the account retirement record for the period under review, it was observed that 20 (Twenty) payment vouchers worth N2,790,600 was found with different financial irregularities i.e violations of Zamfara State Financial Instruction 0704, 0718 Financial Regulations and Store Regulations. They are attached to the report as APPENDIX "B"

Please comment or if you agree recover the sum of N2,790,600 from different payees listed in the APPENDIX and furnish this office with the details of the recovery accordingly.

LABOUR ROOM REVOLVING FUND ACCOUNT

Examination of the retirement records of labor room revolving fund for the period covered by this report has reveals that 73 (Seventy three) payment vouchers worth N29,966,168 was raised and paid different beneficiaries but surprisingly, with severe disrespect to procurement due process enshrined by Zamfara State procurement law, and also noncompliance with Zamfara State Financial Instruction no 0704,0718 and moreover Financial Regulation and Stores Regulations. Attached APPENDIX "C" is their list.



Please comment or if you agree recover the sum of N29,966,168 from different payees listed in the attached APPENDIX “C” and furnish this office with the details of the recovery accordingly.

RADIOLOGY REVOLVING FUND ACCOUNT

Examination of the above mentioned revolving fund for the period under review, it was observed that 52 (Fifty Two) payment vouchers worth N16,185,100 was raised and paid without relevant attachment. All effort to retrieve the attachments missing was abortive. This habit has contradicts the provisions of F.I,0704,0718, Financial Regulation and Stores Regulations respectively. Payment vouchers in question are detailed in the APPENDIX “D” attached to the report for your necessary action.

Please comment or if you agree recover the sum of N16,185,100.00 from different payees listed in the attached Appendix and Furnish this office with the details of the recovery accordingly.

THEATRE REVOLVING FUND ACCOUNT

During the examination of the retirement payment vouchers for reveal expenditures of the afore quoted revolving fund for the period under review, It was observed that 28 (Twenty Eight) payment vouchers worth N3,698,600 was found with different financial irregularities. All effort for their correction prove abortive. Their breakdown is attached to this report as APPENDIX “E”

Please comment or if you agree recover the sum of N3,698,600 from different beneficiaries listed on the attached appendix and furnish this office with the details of the recovery accordingly.

LABORATORY REVOLVING FUND ACCOUNT

During the examination of the A.S.Y.B.S.H retirement payment vouchers for revenue expenditures incurred vide the aforementioned revolving fund for the period under review, it was observed that 24 (Twenty Four) payment vouchers which amounted to N2,501,200 was found with different irregularities. They were found with violations of Zamfara State Financial Instruction 2015 amended no.0704, 0718, Financial Regulation Violation and Stores Regulation violation respectively. All effort for correction prove abortive. Their breakdown is attached to this report as **APPENDIX “F”**

Please comment or if you agree recover the sum of N2,501,200 from different payees reflected on the attached appendix and furnish this office with the details of the recovery accordingly.



MEDICAL RECORD REVOLVING FUND ACCOUNT

Examination of the payment point domiciled in YBSH for the period covered by this report has revealed that 15 payment vouchers amounting to N1,510,700.00 were raised and paid different payees without relevant supporting documents. All effort for corrective measures to be exonerated from violations of F.I 0704,0718 and Financial Regulations was abortive. Breakdown of the payments in question listed on the APPENDIX” G” attached to the report.

Please comment or if you agree recover the sum of N1,510,700 from different payees reflected on the attached APPENDIX” G” and furnish this office with the details of recovery accordingly.

DRUG REVOLVING FUND ACCOUNT

During the examination of the aforementioned revolving fund account domiciled with A.S.Y.B.S.H for the 2025 financial year, it was observed that 12 payment vouchers worth N1,777,500 was found with different Financial Irregularities i.e violations of Financial Instruction 0704,0718 Financial Regulations and Stores regulations respectively. Breakdown of the payment in question is attached to the report as APPENDIX “H”

Please comment or if you agree recover the sum of N1,777,500.00 from different payees listed on the APPENDIX “H” and furnish this office with the details of the recovery accordingly.

APPENDIX “A”

FUNDS RECEIVED BY H.S.Y.B.S.H FROM MINISTRY OF FINANCE 2025

S/N	MONTH	AMOUNT	DATED
1.	January	5,000,000	3/2/2025
2.	February	5,000,000	12/3/2025
3.	March	5,000,000	11/4/2025
4.	April	5,080,770	29/4/2025
5.	“	5,000,000	30/4/2025
6.	May	5,000,000	29/5/2025
7.	June	5,000,000	4/7/2025
8.	July	5,000,000	30/7/2025



9.	August	5,000,000	
10.	September	5,000,000	
11.	October	5,000,000	
12.	November	5,000,000	
13	December	5,000,000	

APPENDIX”B”
GENERAL SERVICE REVOLVING FUND OBSERVATION RAISED
FOR 2025 FINANCIAL YEAR

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESIGN	DESCRIPTIONS	OBSERV.
1.	GSRF/428	2/7/2025	30,000	TMC Members	Sundry	Payment of TMC Meeting Allowance	No sub receipt
2.	“ /463	16/7/2025	300,000	Auwal Abdullahi	Def Off	Payment for CEMONE Programme	No any retirement record
3.	“ /517	29/7/2025	395,500	Dr Edaji B	Ag.HOD	Purchases to Dental Unit	No receipt and store record
4.	“ /518	“ “	165,100	“ “	“	“ “ Medical Consumables to Dental	“ “
5.	“ /400	24/6/2025	30,000	TMC Members	Sundry	Payment of TMC Meeting Allowances	No sub receipt
6.	“ /401	25/6/2025	17,000	P.D & O	Finance	Printing of Corpse Release/Deposit dorns	No receipt and store record
7.	“ /843	4/12/2025	57,500	Acct Rev Fund	-	Purchase of stationeries	“ “
8.	“ /849	5/12/2025	74,900	Sufiyanu M. M	-	Repairs of Amenity Ward Toilets	“ “
9.	“ /865	19/12/2025	180,000	Nura Kagara	A.S.O	Evacuations hospital toilets	No receipts from scavengers
10.	“ /881	22/12/2025	54,000	Mukhtar Lawali	S.O	Purchases of 2026 store ledgers	“ & store records
11.	“ /750	29/10/2025	105,500	Nura Kagara	A.S.O	“ Gardeners working materials	“
12.	“ /781	7/11/2025	24,800	Ahmad S.Umar	HOD Maint.	Repairs of DHOF office A/C	No any receipt for the items



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

13.	“ /800	18/11/2025	36,200	Saratu bello	DHOF/in	Purchase of padlocks & toilet drum	“ “
14.	“ /817	26/11/2025	480,000	Ahmad S. Umar	HOD W	Purchase 400 ltrs of diesel	No receipt and record
15.	“ /679	9/10/2025	30,800	Dr Edeji B	Ag. HOD	Supply of consumables to dental unit.	No receipt, L.P.O and S.R.V
16.	“ / 680	“	130,000	“	“	“ Printer to dental unit	No L.P.O and SRV
17.	“ /673	“	100,000	Muh'd Abubakar	ICT Head	“ Stationeries for printing of nurse note	No receipt and store record
18.	“ /695	15/10/2025	390,800	Shuaibu Muh'd	DDNS	Repairs of Amenity executive chairs	No any backing receipt
19.	“ /728	23/10/2025	143,500	Ahmad S. Umar	Works	Supply of electrical materials for repairs	No receipt and store record
20.	“ /620	15/9/2025	45,000	Engr Abubakar S	-	Repairs of dental char	No receipt for the services
			N2,790,600				

APPENDIX'B'

**OBSERVATIONS RAISED IN RESPECT OF LABOUR ROOM REVOLVING FUND
OF ASYBSH IN 2025**

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESIGN	DESCRIPTIONS	OBSERV.
1.	LRRF/426	2/7/2025	42,920	Aminu Abdullahi	I/C M	Refiling of gas cylinders for CSSD unit	No any receipt attached
2.	“ /435	4/7/2025	25,000	“	“	Purchase of refreshment to the unit	No receipt and store record
3.	“ /436	7/7/2025	105,000	Namnatu Babule	I/C M	“ Labour room shoes	“ “
4.	“ /490	28/7/2025	35,000	Maimatu Balarebe	“	Payment of meeting allowance for July	No sub-receipt
5.	“ /353	4/6/2025	25,000	Aminu Abdullahi	I/C	Purchase of refreshment for June	No receipt and store record
6.	“ /380	10/6/2025	487,000	Neldy H. Care	Supplier	“ “Medical consumables to the unit	Poor dune process
7.	“ /381	10/6/2025	376,200	“	“	“ Delivery items to the unit	“



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

8.	“ /382	“	348,250	“	“	“ & medical consumables	“
9.	“ /383	“	419,600	“	“	“ to the unit	“
10.	“ /384	“	461,200	“	“	“	“
11.	“ /385	“	246,000	“	“	“	“
12.	“ /372	16/6/2025	455,000	Datura Pharmacy	“	“	“
13.	“ 373	“	341,500	“	“	“	“
14.	“ /374	“	372,000	“	“	“	“
15.	“ /375	“	470,000	“	“	“ & C.S pack items	“
16.	“ /376	16/6/2025	437,000	Datura Pharmacy	Supplier	Supply of delivery items & C.S pack	Poor due process
17.	“ /377	“	480,000	“	“	“	“
18.	“ /295	“	40,000	Comm. Secretary	Sundry	Payment of meeting allowance	Sub-receipt
19.	“ /296	“	25,000	Aminu Abdullahi	I/C Maternity	Purchase of refreshment for May	No receipt and store record
20.	“ /308	21/5/2025	912,000	Datura Pharmacy	Supplier	“ ANC Drugs and others	Poor due process
21.	“ /219	9/4/2025	140,000	Neldy Health care	Supplier	“ Medical consumables	“
22.	“ /223	11/4/2025	48,500	Aminu Abdullahi	Manager	Refilling of gas cylinders	No receipt
23.	“ /224	“	25,000	“	“	Purchase of refreshment	No receipt and store record
24.	“ /245	16/4/2025	484,000	Datura Pharmacy	Supplier	“ Delivery items to the unit	Poor due process
25.	“ /246	“	317,500	“	“	“ & CS Pack	“
26.	“ /247	“	393,500	“	“	“	“
27.	“ /148	6/3/2025	25,000	Aminu Abdullahi	Manager	“ refreshment to the unit	No receipt and store record
28.	“ /159	11/3/2025	35,000	Naimatu Balarabe	P/M	“	“
29.	“ /186	27/3/2025	414,500	Neldy Health care	Supplier	Supply of delivery items	Poor due process
30.	“ /187	“	442,850	“	“	“ & C.S Packs	“
31.	“ /188	“	381,850	“	“	“ “ “	“
32.	“ /702	24/12/24	384,600	Datura Pharmacy	Supplier	Supply of delivery items and C.S packs	Poor due process
33.	“ /703	“	418,250	“	“	“	“
34.	“ /029	9/1/2025	25,000	Aminu Abdullahi	I/C M	“ refreshment for Jan. 2025	No receipt and store record



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

35.	“ /035	15/1/25	171,600	Neldy Health care	Supplier	“ delivery items	Poor due process
36.	“ /036	“	300,000	Datura Pharmacy	“	“	“
37.	“ /042	22/1/25	35,000	Maimmatu Balarabe	P/M L.B	Payment of meeting allowance for Jan. 2025	No sub receipt
38.	“ /064	31/1/2025	47,850	Aminu Abdullahi	I/C	Refiling of gas cylinders	No receipt
39.	“ /065	3/2/2025	25,000	“	“	Purchase of refreshment for Feb. 2025	“ “ & store record
40.	“ /037	15/1/25	392,100	Datura Pharmacy	Supplier	Supply of ANC medical consumables	Poor due process
41.	“ /072	5/2/2025	471,300	“	“	“ delivery items	“
42.	“ /073	“	336,650	Neldy Health	“	“	“
43.	“ /074	“	385,800	“	“	“	“
44.	“ /882	22/12/25	700,000	“	“	“ ANC Drugs	Poor due process
45.	“ /778	9/11/25	25,000	Aliyu Shemori	T.M	Purchase of refreshments	No receipt and store record
46.	“ /782	11/11/25	80,000	Enfr.Samad Bello	-	Printing of beds drip stands	No receipt and store record
47.	“ /784	11/11/25	54,200	Committee	Sundry	Purchase for repairs of toilet	No receipt and store record.
48.	“ /785	13/11/25	480,000	Dan maikyau	Supplier	Supply of diesel	No receipt and store record
49.	“ /799	18/11/25	894,900		HOD works	Provision of solar to O & G unit	No receipt, job order and store records
50.	“ /801	“	480,000	Dan maikyau	Supplier	Supply of diesel	No receipt and store record
51.	“ /807	21/11/25	48,500	Aliyu Shemori	T.M	Refilling of gas cylinders to U.S.C	No receipt
52.	“ /808	“	40,000	Sec. MRF	-	Payment of meeting allowances	No sub-receipt
53.	“ /818	26/11/25	753,400	Datura Pharmacy	Supplier	Supply of drug to ANC unit	Poor due process



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

54.	“ /654	3/10/25	640,000	Nedy H.C	“	“ drug to ANC unit	“
55.	“ /676	9/10/25	25,000	Aliyu Shamari	I/C	“ refreshment for Oct. 2025	No receipt and store record
56.	“ /721	22/10/25	1,809,748	M.O.H SDSS	-	“ “ delivery items & C.S packs	Poor due process
57.	“ /602	4/9/25	25,000	Aliyu Shamori	T.M	Purchase of refreshments for Sept. 2025	No receipt and store records
58.	“ /635	22/9/25	40,000	“	“	Payment of meeting allowances	No sub receipt
59.	“ /525	13/8/25	25,000	Bashar A	M.T.M	Monthly refreshment purchases	No receipt and store record
60.	“ /533	15/8/25	499,800	Neldy H.C	Supplier	Supply of delivery items & C.S pack	Poor due process
61.	“ /534	“	460,500	“	“	“	“
62.	“ /535	“	359,600	“	“	“	“
63.	“ /536	15/8/25	493,400	Neldy Health care	Supplier	Supply of delivery items	Poor due process
64.	“ /556	19/8/25	499,000	Datura Pharmacy	“	“ Medical consumables	“
65.	“ /557	“	496,500	“	“	“ delivery items	“
66.	“ /558	“	495,500	“	“	“	“
67.	“ /559	“	468,600	“	“	“	“
68.	“ /560	“	429,500	“	“	“ & medical consumable	“
69.	“ /567	21/3/25	150,000	Muh'd Abubakar	Com. Sec.	Supply stationeries fo printing	No receipt and store record
70.	“ 572	22/8/25	21,000	Saamaila Muh'd	Acct.Rev	“ “ Stationeries	“
71.	“ 568	“	639,000	Datura Pharmacy	Supplier	“ ANC medical consumables	Poor due process
72.	“ 569	“	57,200	Neldy health Care	“	“	“
73.	“ 576	26/8/25	121,300	Naimatu Bararebe	ANCI/C	Purchase of standing fan to ANC	O receipt and store record
			₦29,966168				



APPENDIX "D"
OBSERVATION IN RESPECT OF RADIOLOGY REVOLVING FUND FOR 2025
FINANCIAL YEAR

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESIGN	DESCRIPTIONS	OBSERV.
1.	RRF/342	3/6/25	45,000	Samaila	Acct Ref	Purchase of stationeries	No any store record
2.	" /355	4/6/25	16,000	Shuaibu Musa		Repairs of inverted at radiology unit	No receipt and joborder
3.	" /358	5/6/25	336,000	Mudirya H.S	Supplier	Supply of Xray film to hospital	Duplication with PVNo 357 & no joborder
4.	" /359	"	336,000	"	"	"	Duplication & as job order
5.	" /360	"	336,000	"	"	"	"
6.	" /361	"	336,000	"	"	"	"
7.	" /362	"	336,000	"	"	"	"
8.	" /363	"	336,000	"	"	"	"
9.	" /364	"	336,000	"	"	"	"
10.	" /365	"	336,000	"	"	"	"
11.	" /378	10/6/25	480,000		S.O	Purchase of diesel	No any store record & sketchy due process
12.	" /291	13/5/25	1,393,000	Dr Sani Umar	Consultant	Purchase of 40 contract Hexpack	No purchase order & produce due process
13.	" /292	"	277,400	"	"	" Consumable for the unit	No receipt, store and par due process
14.	" /300	23/5/25	105,500		PDPO	" Office stationeries for printing	No receipt store record and par du process
15.	" /331	29/5/25	240,000	Yusuf Muh'd	Supplier	" of diesel	No store record & L.P.O
16.	" /234	14/4/25	52,000	Ahmed S	-	" 6 kg of gas to radiology unit	No receipt & L.P.O
17.	" /234	4/4/25	52,000	Ahmed S. Umar		Purchase of 6kg of gas to unit	No receipt & L.P.O
18.	" /068	3/2/25	600,000	Dr. Sani	Consultant	" Medical consumable to the unit	No L.P.O & par due process
19.	" /070	5/2/25	282,000	"	"	"	" receipt L.P.O and



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

							par due process
20.	“ /107	19/2/25	520,000	Dr Maikyau	Supplier	Purchase of diesel	No receipt and store record
21.	“ /131	26/2/25	327,500	Mudirya H.S	“	“ Medical consumables to the unit	Dup. with P.V no RRF/130
22.	“ /132	“	327,500	“	“	“	“
23.	“ /133	“	327,500	“	“	“	“
24.	“ /134	“	327,500	“	“	“	“
25.	“ /014	7/1/25	650,000	Kaine PP	Printer	Printing of 2,500 X ray jacket	No job order
26.	“ /017	8/1/25	327,500	Mudirya H.S	Supplier	Supply x ray film to hospital	Duplication with p.v no 016
27.	“ /027	9/1/25	327,500	“	“	“	“
28.	“ /032	10/1/25	327,500	“	“	“	“
29.	“ /819	26/11/25	267,000	Kaina PP	Printer	Printing of hospital W/Materials	No receipt, job order, approval & store record
30.	“ /662 ^A	7/10/25	250,000	Aminu Aliyu		Spply of CCTV camera	No receipt “ “ and store record
31.	“ /690	13/10/25	240,000	Dan maikyau	Supplier	Purchase of diesel	No receipt & store record
32.	“ /682	9/10/25	150,000	De possible	Supplier	Purchase of stationeries for printing	No receipt and store record
33.	“ /733	17/10/25	200,000	Dr Sani Umar	HOD/Lab	“ for Radiology Day celebrations	“
34.	“ /662 ^B	20/10/25	250,000	Aminu Aliyu		Installation of CCTV Camera	“
35.	“ /588	29/8/25	79,900	Ahmed S. Umar	C.	Purchase of plumbing materials	“
36.	“ 589	“	135,000	“	“	Reports armor cable at Doc quarters	“
37.	“ /604	1/9/25	15,000	Dr Sani	H.O.D	Purchase of 2 extension wires to the unit	“
38.	“ /608	9/9/25	480,000	D Q year D	Supplier	“ diesel	No receipt and store record
39.	“ /609	“	360,000	“	“	“	“
40.	“ /617	10/9/25	64,200	Ahmad S.Umar		“ “ Electrical Materials	“



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

41.	“ /542	15/8/25	336,000	Mudirya		Supply of x ray films	Duplication with P.V no 541
42.	“ /543	“	336,000	“	“	“	“
43.	“ /544	“	336,000	“	“	“	“
44.	“ /545	“	336,000	“	“	“	“
45.	“ /546	“	336,000	“	“	“	“
46.	“ /547	“	336,000	“	“	“	“
47.	“ /548	“	536,000	“	“	“	“
48.	“ /549	“	336,000	Mudirya	Supplier	Supply of x ray films	“
49.	“ /550	“	336,000	“	“	“	“
50.	“ /565	21/8/25	150,000	m. Abubakar	Chairman	Supply of stationeries	No receipt and store record
51.	“ /432	3/7/25	250,000	“	HOD ICT	“ for printing of forms	“
52.	“ /493	29/4/25	243,600	Dr. Sani	HOD Lab	Purchase of consumables to the unit	No receipt & store record
			₦16,185,100				

APPENDIX ‘E’

**OBSERVATION RAISED IN RESPECT OF THEATRE REVOLVING FUND OF
A.S.Y.B.S.H IN 2025 FINANCIAL YEAR**

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESIGN	DESCRIPTIONS	OBSERV.
1.	ASYB//TRF/5 28	14/8/25	85,000	Perm. Abdullahi	Manager	Purchase of refreshment to theatre	No receipt and store record
2	“ /537	15/8/25	487,300	Nedly healthcare	Supplier	Supply of working materials to theatre	Poor due process no job order LPO
3.	“ “/538	“	498,500	“	“	“	“
4.	“ /539	“	446,600	“	“	“	“
5.	“ /540	“	471,800	“	“	“	“
6.	“ /46	8/7/25	50,000	Labara Abdulahi		Payment to up date Magazine	No any backing receipt
7.	“ /457	“	36,000	Abubakar Moh’d	HOD Comp	Purchahse of 2 catridges to comp unit	No receipt and store record
8.	“ /387	17/6/25	110,000	Kabiru Alhassa		Refiling of man theatre oxygen cylinders	No receipt “
9.	“ /274	5/5/25	85,000	Aliyu H. Sulaiman	Manager	Purchase of refreshment for May 2025	“



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

10.	“ /275	“	48,500	“	“	Refilling of theatre gas cylinder	No receipt
11.	“ /332	21/5/25	48,500	“	“	“	“
12.	“ /333	29/5/25		85,000	“	Purchase of refreshment to theatre for June	“ an store records
13.	“ /218	9/4/25	85,000	“	“	“ for April 2025	“
14.	“ /136	28/2/25	85,000	“	“	“ March 2025	“
15.	“ /176	17/3/25	48,000	Aliyu Shamori	Manager	Refiling of theatre gas cylinder	No receipt
16.	“ /103	21/2/25	35,000	“	“	Purchase meeting refreshments	“
17.	“ /714	31/12/25	150,000	Saminu Sani	I/C A & E	“ POP cutting machine	No any store record
18.	“ /031	14/1/25	110,000	Kabiru Alhassan	I/C A	“ oxygen cylinders for patients	No receipt
19.	“ /774	5/11/25	85,000	Aminu Abdullahi	Manager	“ refreshment for Nov. 2025	“ “ and store records
20.	“ /775	15/11/25	48,000	“	“	Refiling of gas cylinders	“
21.	“ 780	5/11/25	31,900	Sufyanu Marafa	-	Repairs of Theatre unit water system	No receipt and store record
22.	“ /806	21/11/25	158,000	Engr Abubakar	-	Refiling of oxygen cylinders	No receipt
23.	“ /825	28/11/25	40,000	Fatima Nasir	-	Payment of casual allowance	No sub receipt
24.	“ /677	9/10/25	85,000	Aminu Abdullahi	Manager	Purchase of refreshment for Oct. 2025	No receipt and store record
25.	“ /726	11/9/25	48,660	“	“	Refiling of gas cylinders	“
26.	“ /616	11/9/25	48,660	“	“	“	“
27.	“ /633	18/9/25	144,300	Ahmad S. Umar		Supply of electronic materials	“ & store records
28.	“ /632	19/9/25	45,000	“		Repairs of Main theatre door	“
			₦3,698,600				



APPENDIX 'F'
**OBSERVATIONS RAISED IN RESPECT OF LABORATORY, REVOLVING
FUND IN 2025**

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESIGN	DESCRIPTIO NS	OBSERV.
1.	YBSH/LRF /250	June	40,000	Sundry	Sundry	Payment of June allowances	No sub receipt
2.	“ /277	May	75,000	Garkuwa PP	Printer	Printing of Lab receipt	No job order
3.	“ /288	“	40,000	Dr Bashar & O	Sundry	“ of May allowances	No sub receipt
4.	“ /307	“	403,000	Al M.	Supplier	“ supplies lab re-again	No any letter to the co before the supplies
5.	“ /311	“	500,000	Firs class A.D	“	“	“
6.	“ /138	March	320,000	Abdullahi Garba	HOD Lab	Reports of lab machines	No job order issued
7.	“ /015	“	40,000	Sundry”	“	Payment of allowance for Jan.2025	No sub receipt
8.	“ /419	July	18,300	Abdullahi G	Lab.	Gas refiling	No receipt
9.	“ /434	“	200,000	A.Moh'd	HOD Comp	Supply of stationeries for printing	No L.P.O & receipt
10.	“ /514	“	14,200	HOD Lab	“	Refiling of gas cylinders	No receipt
11.	“ /776	Nov.	15,000	“	“	“	“
12.	“ /773	“	26,500	Samaila	Acct. Rev	Purchase of stationeries	No L.P.O and SRV
13.	“ /795	“	40,000	Abdullahi G	Lab M	Payment of allowance	No sub receipt
14.	“ /823	“	40,000			“ allowance for Nov.	“
15.	“ /671 ^B	Oct.	150,000	Sundry	Sundry	Printing of G.request forms	No receipt and L.P.O
16.	“ /684	Oct	40,000	Abdullahi G	LRF Manager	Siting allowance of LRF Committee	No sub receipt
17.	“ /692	“	50,500	Ahmad S Umar	Eng	Purchase for repairs of Lab A/C	No receipts
18.	“ /734	“	13,000		HOD Lab	“ A/C Gas	“



19.	“ /740	“	40,000	Alhassan Hassan	Sundry	Payment of Oct 2025 allowance	No sub receipt
20.	“ /747	“	34,600	Moh'd Abubakar	Com Sec	Purchase of stationeries	No receipt and store record
21.	“ /527	Aug	40,000	LRF Committee	Sundry	Payment of committee	No sub receipt
22.	“ /563	“	150,000	Muh'd Abubakar	“	“	No sub receipt
23.	“ /571	“	160,000	Lab committee	Sec.	Incentive to committee members	No sub receipt
			₦2,501,200				

APPENDIX'G'

OBSERVATION RAISED IN RESPECT OF MEDICAL RECORD REVOLVING FUND (MRRF) FOR 2025

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESIGN	DESCRIPT IONS	OBSERV.
1.	MRRF/101	20/2/25	80,000	Abuhuraira	HOD MR	Purchase of stationeries for printing	No receipt and store record
2.	“ /102	“	60,000	“	“	“ File tags for H.I.U	“
3.	“ /076	5/2/25	191,500	Kasir Dalhatu	I.T. Fin	“ stationeries for printing of sheats	“
4.	“ /289	13/5/25	60,000	Abuhuraira	HOD HI	“ file tags	‘
5.	“ /293	16/5/25	“	“	“ stationeries for printing	“	
6.	“ /298	23/5/25	113,700	‘	“	“	“
7.	“ /435	3/7/25	81,000	Abubakar Moh'd	Comp. Unit	“	“
8.	“ / 481	22/7/25	65,000	Abuhuraira	HOD MR	“ Office tags	“
9.	“ /566	21/8/25	124,000	Moh'd Abubakar	Sec.Comm	“ stationeries for printing	“
10.	“ /592	29/8/25	200,000	Salisu Surajo	H. Training	Payment to ITF for	No acknowledged



						training of staff	gement receipt
11.	“ /644	30/9/25	30,000	Abuhuraira	HOD	Purchase of file tags	No receipt and store record
12	“ 674	9/10/25	100,000	M.Abubakar	ICT Head	“ “ stationeries	“
13.	“ /748	29/10/25	53,000	Abuhuraira	HOD	“ file tag	“
14	“ /810	24/11/25	144,000	“	“	DTA for annual G.M at Abuja	No receipt for workshop fees
15.	“ /857	17/12/25	30,000	“	“	Purchase of file tags	No receipt and store records
			₦1,510,700				

APPENDIX'H'

OBSERVATION RAISED IN RESPECT OF DRUG REVOLVING FUND (DRF) FOR 2025 FINANCIAL YEAR

S/N	P.V NO	DATE	AMOUNT	PAYEE	DESIGN	DESCRIPTIONS	OBSERV.
1.	DRF/859	18/12/25	300,000	Dr Tukur Aliyu	Consultant	Purchase of phyrioquip equipment	No receipt, L.P.O and store record
2.	“ /853	11/12/25	225,000		S.O	Printing of Lab request form	No job order and poor due process
3.	“ /779	5/11/25	30,000	Sufiyanu M.M	-	Repairs of pharmacy toilet	No receipt and store record
4.	“ /789	13/11/25	75,000	Garkuwa PP	Printer	Printing of drug receipt	No job order
5.	“ /672	9/10/25	143,000	Moh'd Abubakar	ICT Head	Supply of stationerie	No receipt, L.P.O and store record



						s for printing	
6.	“ /562	21/8/25	150,000	“	“	“	“
7.	“ /429	2/7/25	75,000	Garkuwa P.P	Printer	Printing of drug receipt	No job order
8.	“ /433	3/7/25	150,000	Moh'd Abubakar	Head ICT	Purchase of stationeries for printing	No receipt L.P.O and store record
9.	“ /492	29/8/25	225,000	Dr Tukur Aliyu	Consultant	Supply of Bone marrow needles	“
10.	“ /294	16/5/25	178,500		HOD H.I.M	“ Stationeries for printing	“
11.	“ /299	3/5/25	105,500			“	“
12.	“ /167	6/3/25	121,000	Mukhtar Lawali	Stur. Off	Printing of prescription sheet	No job order receipt, SRV & naked
			₦1,777,500				

RESPONSE TO AUDIT QUERY

The audit query was sent to the Hospital on 13th July 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged on 22nd July 2026 and an officer was sent for confirmation response is being awaited.

2.8.9 TEACHERS SERVICE BOARD

Revenue Performance

As per 2025 approved revised budget, the revenue projection of the Hospital was ₦7,300,000.00. While on the actual there was no any generation made. Therefore, the performance for the year was Zero 0%. Details could be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Revenue PERFORMANCE
Internally Generated Revenue	7,300,000.00	Nil	(7,300,000.00)	0%



Expenditure Performance

During the year under review, the total estimated expenditure of the Board was ~~₦4,256,250,000.00~~ While on the actual its expenditure stood at ₦3,638,607,665.41 which represent 85%. This can be seen as per table below:

DESCRIPTION	REVISED BUDGET 2025	ACTUAL 2025	SURPLUS/DEFICIT	% Expenditure PERFORMANCE
Personnel Cost	4,167,600,000.00	3,626,607,665.41	540,992,334.59	87%%
Overhead Cost	86,650,000.00	12,000,000.00	74,650,000.00	13.8%
Capital Expenditure	Nil	Nil	Nil	0%
Total	4,256,250,000.00	3,638,607,665.41	617,642,334.56	85%

AUDIT INSPECTION REPORT IN RESPECT OF TEACHERS SERVICE BOARD FOR THE YEAR 2025

The account and allied records maintained by the Board for the year under review have been examined. Observations arising from the Audit Inspection are hereby forwarded for your comments and further action.

Receipt of this report should be acknowledged within one week and fully replied to within three weeks.

INTERNAL CONTROL

The system of Internal Control, which is the whole system of financial control and established by the management for securing the assets of the organization and providing assurance on the reliability of the records, is observed to be fairly maintained. The system should be improved for better output.

CASH BOOK

The cash book maintained for the period under review is conformity with the provision of IPSAS standard as revenue and expenditure of the board are recorded in accordance with the state chart of accounts (SCOA).

Moreover the cash book was reconciled with the bank statement.

OUTSTANDING PAYMENT VOUCHERS

During the examination of payment vouchers against the cash book, it was observed that three payment vouchers have not been presented to me for inspection which amounted to ₦1,000,000.00 (One million naira). The list of the effected payment vouchers was attached to this report as APPENDIX 'A' for your information.

I will be grateful if the effected payment vouchers can be traced for my re- inspection.



PAYMENT VOUCHERS

During the examination of the payment vouchers, it was observed that the payment voucher number 037 for the month of 5/11/2025 for the purchase of 4 tyres and one battery to the tune N365,000 The items replace the old ones have not been return back to store for your information which is contrary to the provision of store regulation which say that any items purchase the old ones should be return to store for records purpose.

APPENDIX'A' **OUTSTANDING PAYMENT VOUCHERS**

S/N	PV NO	DATE	PAYEE	AMOUNT
1.	024	May 2025	DD Admin.	157,000.00
2.	025	“	DD Admin	843,000.00
3.	026	“	Manager Zenith	103.75

APPENDIX'B' **ITEMS NOT RETURN BACK TO STORE**

S/N	ITEM	QUANTITY	AMOUNT
1.	Types	4	300,000.00
2.	Battery	1	65,000.00

RESPONSE TO AUDIT QUERY

The audit query was sent to the Board on 14th July 2026 and it was given one week to acknowledge the receipt of it and reply within three weeks. The query was acknowledged on 22nd July 2026 and an officer was sent for confirmation response is being awaited.

2.9.1 STONE EDGE HOTEL ABUJA

AUDIT INSPECTION REPORT IN RESPECT OF STONEHEDGE HOTEL ABUJA FOR THE PERIOD SEPTEMBER 2025 TO MARCH 2026.

The accounts and other related records maintained by the Hotel for the period under review have been examined. Observations arising from the inspection are hereby forwarded for your comments and further action. Receipts of this report should be acknowledged within one week and fully replied to within three weeks.

Please use the same paragraph numbering as in this report when replying.



INTERNAL CONTROL SYSTEM

As the whole system of financial control and otherwise established by the management to ensure safeguard of the financial and otherwise operations of the organization is observed to be Poorly maintained this can be seen as most of the transactions of Hotel were observed to be carried out without observance of due process.

INCOME AND EXPENDITURE

During the period under review, it was observed that the hotel generates the total sum of N59,998,203.73 (Fifty-nine million, nine hundred and ninety-eight thousand, two hundred and three naira, seventy-three kobo) as gross income and expenditure incurred for the period stood at N66,117,300.00 (Sixty-six million, one hundred and seventeen thousand, three hundred naira) which make the over expenditure of N6,119,097.00.

An examination revealed that part of the revenue generated during the year has not been recorded in the hotel's books of account.

Meanwhile some expenditure payment vouchers were found paid without approval or counter sign by the accounting officer in person of (Abba Bello) which is tantamount to mismanagement of public fund. This ugly trend was advice to be reversed. Appendix A show more details.

NON-REMETTANCE OF REVENUE TO THE STATE GOVERNMENT

During the period under review, it was observed that the sum of N59,998,203 was received from room and food sale as confirmed from bank statement revealed no single amount was remitted to Zamfara state board of internal revenue. When contacting the accountant in person of Cyprian on this issue he could not offer a satisfactory explanation. Please comment on why such money was not remitted to Zamfara state board of internal revenue.

EXAMINATION OF THE PAYMENT VOUCHER

The examination of payment vouchers for the period revealed payment vouchers amounted to N10,824,600.00 were raised and paid without supporting document such as approval, payment receipt, S.R.V and S.I.V which make the payment to be suspicious and contrary to the provision of state financial instruction No. 0704 that all payment vouchers must contain full particulars of the payment involved.

The list of payment voucher without supporting document is attached as appendix 'B' of this report.

Please, you are required to make such vital records available for next inspection or the expenditure of N10,824,600.00 should be recovered from the accounting officer.



CASH BOOK

During the period under review, it was observed that the hotel did not maintain cash book where financial transaction of the hotel will be recorded. Further examination revealed that the sum of N59,998,203 was received from room sales as shown by bank statement of the hotel, but the amount could not be accounted for as there was no cash book which we can lay our hands on.

Another related examination revealed that the total sum of N64,945,361.47 was debited as confirmed from the hotel bank statement, but the amount could not be accounted for as there was no cash book which contradict provision of State Financial Instruction.

Please comment why such vital records are not been maintained. You are advice to put such records in place before my next inspection.

STORE RECORD

During the period under review, it was observed that, the hotel did not have store officer who will maintain the operation of the store record. Further examination revealed that, kitchen and house keeping items worth N2,828,000.00 was not recorded in store ledger. The inspection team contacted the security office to inspect good movement register, they verbally stated that no record of such items was made for the period. All effort made to forward record that will justify the purchased of such items but prove abortive.

Therefore you are required to forward record to justify the purchased or the sum of N2,828,000.00 should be recovered from Gift Emmanuel and Stephen Alewu whom the money was paid to as confirmed on your expenditure chart. Appendix 'C' show details of store items not recorded.

PERSONNEL AUDIT

For the period under review, the personnel audit carried out revealed that 70% of the staff are not in office. The inspection team had an interview with some staff present about the situation, they complain for non payment of three (3) month salary that is why most of them ran away. Despite the total sum of N19,806,000 which was paid as salary for the period. The inspection team further requested to forward salary payroll to ascertain the actual salary paid for the period but could not which made the payment of N19,806,000 for the period be suspicious.

Please you required to give details explanation on the total sum of N19,806,000.00 salary still unpaid?.



RECOMMENDATION

According to observation carried out the following recommendation are suggested.

1. To leased out the hotel to a competent organization.
2. On the state government should invest more capital to raise the standard of the hotel.
3. To employed a consultancy firm to re-organized the internal control system.
4. To train the management staff on administration and the use of proper accounting policies.

APPENDIX 'A'

MONTHLY INCOME AND EXPENDITURE

S/N	MONTH	YEAR	INCOME	EXPENDITURE
1.	September	2025	N7,699,350.00	N10,322,000.00
2.	October	2025	N10,933,750.00	N13,898,100.00
3.	November	2025	N12,832,103.00	N11,719,600.00
4.	December	2025	N7,983,000.00	N9,646,500.00
5.	January	2026	N5,504,000.00	N5,140,000.00
6.	February	2026	N7,746,000.00	N8,461,100.00
7.	March	2026	N7,300,000.00	N6,930,000.00
			N59,998,203.00	N66,117,300.00

Income: N59,998,203.00

Expenditure: N66,117,300.00

Over expenditure: N6,119,097



STONEHEDGE HOTEL
PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENT
APPENDIX 'B'

S/N	DATE	PV NO	NAME OF PAYEE	NATURE OF PAYMENT	AMOUNT	OBSERVATION
1.	15/9/25	Nil	Abubakar Ada	Purchase of diesel	N300,000.00	No payment receipt & SRV
2.	26/9/25		AEDC Bill	Balance NEPA bill	N800,000.00	No approval no receipt
3.	26/9/25		“ “	“ “	N500,000.00	“ “
4.	26/9/25		Gift Emmanue	Purchase of kitchen, housekeeping & laundry items	N393,000.00	No payment receipt
5.	8/9/25		Abubakar Ada	Purchase of diesel	N600,000.00	“ “
6.	4/9/25		Gift Emmenuel	Purchase of kitchen item	N332,000.00	Store received voucher
7.	4/11/25		Stephen Alewu	Electrical	N100,000.00	No approval
8.	11/11/25		Cyprian	Generator servicing	N220,000.00	No approval
9.	21/11/25		stephen alewu	AEDC Bill	N1,000,000.00	No approval no bill attached
10.	17/11/25		“ “	Printing of receipt	N30,000.00	No approval no receipt
11.	20/11/25		No name of payee	Waste refuse removal	N40,000.00	“ “
12.	26/11/25		Abubakar Ada	Purchase of diesel	N100,000.00	No payment receipt no approval
13.	27/11/25		AEDC and 3 others	Nepa bill, laundry & housekeeping	N1,280,000.00	No payment receipt no SRV
14.	10/11/25		Gift Emmanuel	Purchase of kitchen item	N155,000.00	No requisition no approval
15.	3/10/25		Kesiena Jamaho	Diesel HK item Barbing saloon key	N770,000.00	No payment receipt
16.	2/10/25		Gift Emmanuel	Kitchen food beverages item	N200,600.00	No approval no receipt
17.	10/10/25		“ “	Kitchen item, F & B, Diesel & Transport	N760,000.00	No payment receipt & SRV
18.	15/10/25		AEDC	NEPA Bill	N200,000.00	Over payment of 200,000 amount paid 4,000,000 on receipt



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

19.	11/12/25		Gift Emmenuel	Kitchen Item	N360,000.00	No approval no payment receipt no SRV
20.	22/12/25		Abubakar Ada	Diesel	N500,000.00	No Payment Receipt not received by security
21.	24/12/25		Gift Emmenuel	Laundry kitchen and housekeeping item	N250,000.00	No payment receipt no SRV
22.	18/12/25		AEDC	Reconnection fee	N162,000.00	No approval no receipt
23.	9/1/26		Stephen Alewu	Purchase of A4 paper,24000,soap 10,000, & compressor 100,000	N130,000.00	No payment receipt & SRV
24.	12/1/26		Stephen Alewu	Purchase of engine oil	N100,000.00	No payment receipt & SRV
25.	16/1/26		Abubakar Ada	Diesel	N100,000.00	“ “
26.	23/1/26		Sule Emmanuel	Purchase of soap	N20,000.00	“ “
27.	11/3/26		Abubakar Ada	Diesel	N600,000.00	“ “
28.	2/2/26		Sule Emmanuel	Laundry chemical & soap	N110,000.00	“ “
29.	13/3/26		AEDC	For nepa bill AEDC	N500,000.00	No bill and payment receipt attached
30.	30/3/26		Nil	Engine oil	N107,000.00	No payment receipt
31.	17/3/26		AEDC	Reconnection fee	N105,000.00	“ “
					N10,824,600.00	



LIST OF STORE ITEMS NOT RECORDED
APPENDIX 'C'

S/N	DATE	PAYEE	NATURE OF PAYMENT	AMOUNT
1.	3/9/2025	Gift Emmanuel	Purchase of kitchen item	N267,000.00
2.	18/9/2025	" "	" " "	N100,000.00
3.	22/9/2025	" "	" " "	N100,000.00
4.	26/9/2025	" "	" " "	N150,000.00
5.	4/11/2025	" "	" " "	N150,000.00
6.	19/11/2025	" "	" " "	N208,000.00
7.	2/10/2025	" "	" " "	N180,000.00
8.	9/10/2025	" "	" " "	N100,000.00
9.	10/10/2025	" "	" " "	N100,000.00
10.	17/10/2025	" "	" " "	N100,000.00
11.	24/10/2025	" "	" " "	N100,000.00
12.	27/10/2025	" "	" " "	N24,000.00
13.	29/10/2025	" "	" " "	N160,000.00
14.	10/12/2025	" "	" " "	N36,000.00
15.	12/12/2025	" "	" " "	N11,000.00
16.	24/12/2025	" "	" " "	N100,000.00
17.	24/12/2025	" "	" " "	N100,000.00
18.	13/1/2026	" "	" " "	N200,000.00
19.	30/1/2026	" "	" " "	N100,000.00
20.	30/1/2026	" "	" " "	N20,000.00
21.	5/2/2026	" "	" " "	N280,000.00
22.	6/2/2026	" "	" " "	N32,000.00
23.	6/2/2026	" "	Laundry items	N120,000.00
24.	2/3/2026	Nil no payment	Purchase of laundry items	N30,000.00
25.	16/1/2026	Non so	" " "	N60,000.00
				N2,828,000.00

3.0 CAPITAL PROJECTS UNIT

**3.1 AUDIT INSPECTION REPORT IN RESPECT OF CONTRACT OF WATER
INFRASTRUCTURE DEVELOPMENT AND RE-DESIGN OF LAYOUT PLAN.**

**CONTRACTOR: CONXPERT ENGINEERING AND CONSTRUCTION
LIMITED.**

CONTRACT SUM:- N700,599,096.35

DATE: - 16TH MAY 2025

The above mentioned contract was awarded to the above mentioned contractor at the cost of Seven hundred million, five hundred and ninety nine thousand, ninety six naira thirty five kobo only (N700,599,096.35).



During the inspection carried out on the site of the project at Government House Gusau, it was observed that the contractor is on initial stage of the contract as specify which is laying of water pipe throughout the government house area as specified in the bill of qualities, and it was also observed that 2 Number boreholes were also constructed which is part of the contract, and the contractor is on the site of the project up to the time of writing this report which means that the work is in progress.

During the examination of the payment made to the contractor, it was observed that the contractor has received a mobilization fee of 40% which is the sum of Two hundred and eighty million, two hundred and thirty nine thousand, six hundred and thirty eight naira fifty four kobo only N280,239,638.54. and the work is ongoing up to the time of writing this report. No audit issue raised since the project is on progress.

3.2 AUDIT INSPECTION REPORT IN RESPECT OF CONTRACT FOR THE REHABILITATION AND AUTOMATION OF AUDITORIUM CONFERENCE HALL AT GOVERNMENT HOUSE GUSAU

CONTRACTOR:- DANATU SERVICE LIMITED

CONTRACT SUM:- N1,160,624,719.00

DATE:- 22/MAY/2025

The contract was awarded to the abovementioned contractor for the rehabilitation and automation of auditorium conference hall at government house Gusau.

During the examination of payment made to the contract, it was observed that the contractor has received a down payment of 40% of the total sum of the contract which amounted to the sum of N464,249,887.60 (Four hundred and sixty four million, two hundred and forty nine thousand, eight hundred and eighty seven naira six kobo) only and the payment was made to the contractor on 29th May, 2025.

During the verification of the payment made it was also observed that a valuation certificate was also raised for the work done by the contractor, the certificate was raised by the site engineer who is in charge of the supervision of the contract, and the amount as per Valuation certificate was the sum of N795,635,704.53 (Seven hundred and ninety five million, six hundred and thirty five thousand, seven hundred and four naira, fifty five kobo) only. And the 40% mobilization and 5% retention money was deducted living a net payment of the sum of N 437,599,537.51 (Four hundred and thirty seven million, five hundred and ninety nine thousand, five hundred and thirty seven naira, fifty one kobo) only was paid to the contractor for the work done, living the remaining balance of the sum of N258,775,293.88 (Two hundred and fifty eight million, seven hundred and seventy five



thousand, two hundred and ninety three, eighty eight kobo) only as balance of work done by the contractor.

During an inspection to the project site, it was observed that the work of rehabilitation and automation of the auditorium conference hall, have been carried out by the contractor in accordance with the specification given in the bill of quantities. Observations made during the inspection are as follows: -

Toilet doors not fixed as specify

Auto size 750x2100mm high

4 at rate of N170,000

4NR X 170,000= ₦ 680,000

The above-mentioned observation was made during our inspection and the amount realized for the work not done is to the tune of six hundred and eighty thousand Naira, only N680,000 as shown above.

Please, advise the contractor to go back to the project site and make proper replacement of those doors as specified in the bill of quantities. Otherwise, the sum of six hundred and eighty thousand naira (N680,000) should be deducted out of the remaining balance not paid to the contractor, for the work not done by the contractor, and inform this office with the recovery details accordingly.

3.3 AUDIT REPORT ON PROCUREMENT OF 20 UNITS OF TOYOTA HIACE BUSES BY ASTERIX GLOBAL SERVICES LTD AWARDED ON 2ND OCTOBER 2024 AT CONTRACT SUM OF N1,990,000,000.00

I submit herewith the following key funding/observations and would refer you to F.I No 0206(m) for your consideration.

CONTRACT FILE

The contract file was examined and based on the inspection it was observed that all contract/procurement process were duly followed in line with established policies and procedures. All documents contained in the contract file were duly met.

PAYMENT VOUCHERS

All payment vouchers raised and paid for the contract are prepared in accordance with the generally accepted accounting principles (GAAP).

TAX PAYABLE

All tax payable from the contract sum were duly deducted and remitted into the relevant tax authorities in line with tax policies with evidence of payment attached.



STORE RECORDS

During the inspection of the store records, it was observed that the entries were made in to the relevant store records except for the store issue voucher (SIV) when meeting with the management concern, the store explained that, the entries were not made into the store issue voucher (SIV) because they transferred the vehicles to government house immediately after their receipt and as a result a transfer issue voucher (TIV) was presented on the transfer of the vehicles to the office of the Deputy Chief of staff Government House.

CASH/VOTE BOOK

Entries were duly made into this relevant book respectively.
Further inspection revealed that the amount was charged under administrative code 022000100100 and economic code 23010105 of 2024 reviewed budgetary provision which has in it the sum of Fifteen billion naira only N15,000,000,000.00 with a current balance of two billion two hundred and eight million three hundred and thirty four thousand six hundred and fifty two naira only N2,208,334,652.

PHYSICAL VERIFICATION

The physical verification of the vehicles was made and the vehicle were supplied and delivered in good condition.

CONCLUSION

Based on this audit therefor there is no material instance of non-compliance and the contract records are fairly presented to represent the actual result of operation of the contract.

3.4 VERIFICATION REPORT FOR THE PROCUREMENT OF 24000 BAGS OF FERTILIZER FOR THE PERIOD OF 26/11/2025

During the examination of the records, it was observed that, the sum of N1,320,000,000.00 (One billion, three hundred and twenty million naira) only was raised and paid as per the Approval of His Excellency the Executive Governor of Zamfara State Dr. Dauda Lawal for the procurement of 24,000 numbers of bags of fertilizer N.P.K 20:10:10 and distribute to the various Local Government across the state.

During the examination it was explained by the management of the ministry that, the commodity was distributed across the 14 local governments of the state. But there is no any store record to prove the actual distribution of the commodity.

It was further observed that, only 21,029 bags of fertilizer were distributed to the 14 local governments as per release letters made available for examination. The remaining 2,971



were still un accounted which were procured at the cost of N 55,000/bag. In total the cost of the 2,971 bags was the sum N 163,405,000.00.

All efforts made to have the release letters/acknowledgement from the local government store officers proved abortive.

Please comment or if you agree 2,971 number of bags should be found and made available for my inspection which amounting to N163,405,000.00 (One hundred and sixty three million, four hundred and five thousand naira) only otherwise the amount be recovered from the store officer Lawali Ahmad Mareri or from the Permanent Secretary Dr. Habibu Yalwa who authorized the release of fertilizer and inform this office with recovery details accordingly.

Further examination reveals that, the ministry has no any store records throughout the year. This contradicts the provision of store regulation No.0701 and financial instruction No,0704(c) all effort made to have such records examined proved abortive.

Please comment, or if you agree detailed records of the distribution should be made available for my examination, otherwise the commodity will be regarded as not distributed which will be surcharged from the accounting officer of the ministry for his failure to discharged his official responsibility and furnish this office with recovery details.

3.5 AUDIT REPORT ON PROCUREMENT OF 25 UNITS OF GAC MOTOR VEHICLES BY JAMUJA CONTRACTORS LTD AWARDED ON 21ST MARCH, 2025 AT CONTRACT SUM OF N1,328,750,000.00

I'm pleased to present to you the following query/observations and would refer you to F.I No.0206(m) for your prompt action and consideration.

CONTRACT FILE

The contract file of the above-mentioned procurement was examined and based on the evidence gathered all contract documents were fully prepared in line with procurement act 2007 and 2021 respectively except for the store issue voucher that was not presented by the management. Meanwhile disclosure was made to the management.

PAYMENT VOUCHERS

All payment vouchers raised and paid are prepared in accordance with the generally accepted accounting principles and in line financial regulations.

TAX PAYABLE

All tax payable are duly deducted from the contract sum in line with tax policies and remitted to the relevant tax authorities with full evidence of remittance attached.



STORE RECORDS

All entries with regards to the procurement were made into the store records as contained in store regulations except for the store issue voucher.

Further inspection revealed that vehicle were transferred to office of the Deputy chief of staff government house.

CASH/VOTE BOOK

All entries on this procurement were made into the relevant books respectively as contained in financial regulation.

BUDGETARY PROVISION

The amount was charged under the administrative code 022000100100 and economic code 23010105 of 2025 budgetary provision which has the sum of Five billion naira only N5,000,000,000 with a balance of One billion one hundred and ninety eight million eight hundred and forty eight thousand two hundred and fifty naira only N1,198,848,250.00 while the balance of One hundred and twenty nine million nine hundred and one thousand seven hundred and fifty naira only N129,901,750.00 was charged under the same administrative and economic code of the 2025 reviewed budgetary provision of Ten billion naira only N10,000,000,000.00

PHYSICAL VERIFICATION

Physical verification of the vehicles was not conducted as the vehicles were transferred to government house and shared to beneficiaries.

MANAGEMENT RESPONSE

Sequel to your audit query/observation on the store issue voucher, dated 10th November 2025 the only records under our custody was preparation of procurement process as well as payment of the said procurement, deduction of all tax payable and receipt of the vehicles.

Moreover, we could not prepare a store issue voucher because they were transferred to office of the Deputy Chief of Staff admin government house and as a result we prepared a transfer issue voucher duly signed by the receiver.

3.6 AUDIT REPORT ON PROCUREMENT OF 1 UNIT OF TOYOTA PRADO V4 2023 MODEL BY ASTERLIX GLOBAL SERVICES LTD AWARDED ON 14TH AUGUST 2025 AT CONTRACT SUM OF N361,600,706.00

I am pleased to present to you the following query/observations and would refer you to F.I No.0206 (m) for your consideration.



CONTRACT FILE

The contract file was examined and based on the inspection it was found out the whole contract/procurement process were in line with the established policies and procedures. Except for the store issue voucher (SIV) which was exchanged with a transfer issue voucher (TIV).

PAYMENT VOUCHERS

All payment vouchers raised and paid for the procurement are prepared in accordance with the established policies and procedures.

TAX PAYABLE

All tax payable from the contract sum are duly deducted and remitted in to the relevant tax authorities in line with tax policies with evidence of payment attached.

STORE RECORDS

Entries were also made into this relevant books respectively except for the exchange of store issue voucher (SIV) with transfer issue voucher (TIV) which the management held that the vehicle was transferred to office of the Deputy Chief of Staff (DCOS) government house.

CASH/VOTE BOOK

The procurement was recorded into this relevant books respectively as contained in financial regulations.

Further examination revealed that, the amount was charged under the administrative code 022000100100 and economic code 2310105 of the 2025 budgetary provision which has the sum of N15,000,000,000.00 (Fifteen billion naira only and a balance of four hundred and twenty one million, two hundred and eighty one thousand, one hundred and five naira) only N421,281,105.00 will be balance in this economic code after this expenditure.

PHYSICAL VERIFICATION

The physical verification of the vehicle was not conducted as the vehicle were issued to the beneficiaries. Based on this audit therefore, there is no material instance of non compliance and the contract records are fairly presented to represent the actual result of operation.



**3.7 AUDIT REPORT ON PROCUREMENT OF 10 UNITS OF TOYOTA HIACE
BUSES BY WHITE CAMEL CONTRACTORS AWARDED ON 21ST MARCH,
2025 AT CONTRACT SUM OF N995,000,00.00**

I submit here with the following query/observation and would refer you to F.I. No. 0206(m) for your prompt action and consideration.

CONTRACT FILE

The contract file was examined and based on the inspection it was observed that all contract/procurement process were not in accordance with the generally accepted accounting principles (GAAP).

PAYMENT VOUCHERS

All payment vouchers raised and paid for the procurement are prepared in line with established policies and procedures. All deductions due to the contract sum were duly made.

TAX PAYABLE

All tax payable from the contract sum were duly deducted and remitted to the relevant tax authorities in line with tax policies with full evidence of remittance attached.

STORE RECORDS

Inspection of store records revealed that the vehicles were duly recorded into the relevant store records except for the store issue voucher (SIV) which was replaced by a transfer issue voucher.

During our meeting with the management, they held that the reason behind the transfer issue voucher was that the vehicles were transferred to office of the Deputy Chief of Staff Government House (DCOS).

The situation was confirmed using the authority given by the accountant general (AG) to Government House for that purpose.

PHYSICAL VERIFICATION

Physical verification of the vehicles was conducted, and they were supplied and delivered in good condition.

CASH/VOTE BOOK

The above-mentioned record was examined and during the examination it was found out that all entries relating to this procurement are made in accordance with the generally accepted accounting principles.



Further inspection revealed that the amount was charged under the administrative code 022000100100 and economic code 23010105 which has in it the sum of Five-billion-naira N5,000,000,000.00 of the 2025 budgetary provision. After this expenditure a balance of N2,213,848,250.00 (Two billion, two hundred and thirteen million, eighty hundred and forty-eight thousand, two hundred and fifty naira) will be in the economic code only.

Based on this audit therefore, there is no material instance of non-compliance and that all the contract records are fairly presented to represent the five results of operation.

3.8 AUDIT REPORT ON PROVISION OF VEHICLES INSURANCE SERVICE FOR 50 UNITS OF GOVERNMENT VEHICLES TOYOTA HIACE BUSES BY FBN INSURANCE BROKERS AWARDED ON 13TH JUNE, 2025 AT CONTRACT SUM OF N248,750,000

I submit here with the following query/observation and would refer you to F.I No 0206(m) for your consideration.

CONTRACT FILE

The contract file was examined and based on the inspection it was observed that all the necessary documents contained in the contract file were prepared in line with established policies and procedures.

PAYMENT VOUCHERS

All payment vouchers raised and paid for the contract are prepared in accordance with the generally accepted accounting principles.

CASH/VOTE BOOK

All entries on the contract were made into this relevant books respectively.

Further inspection revealed that the amount was charged under the administrative code - 022000100100 and economic code 2301005 which has an uncommitted balance of four hundred and twelve million naira only N412,000,000.00

Based on this audit there is no material instance of noncompliance and the contract records are fairly presented to represent the actual result of operation



**3.9 AUDIT REPORT ON PROCUREMENT OF 14 UNITS OF TOYOTA
PRADE V6 BLACK BY ASTERIX GLOBAL SERVICES LTD AWARDED
ON 9TH APRIL, 2024 AT CONTRACT SUM OF N2,529,475,000.00**

I m pleased to present to you the following query/observations and would refer you to F.I No 0206 (m) for your consideration.

CONTRACT FILE

The contract file of the above mentioned procurement was examined and based on the inspection it was observed that all contract/procurement process was duly followed all documentations needed were duly made in line with established policies and procedures.

PAYMENT VOUCHERS

All payment vouchers raised and paid for the contract are prepared in accordance with established policies and procedures. All deductions due were duly made.

TAX PAYABLE

All tax payable from the contract sum are duly deducted and paid to the relevant tax authorities in line with tax policies with full evidence of payment attached.

STORE RECORDS

Inspection of the store records revealed that entries were made to this relevant records as contained in store regulations

CASH/VOTE BOOK

Entries were made to this relevant books regarding this procurement as contained in financial regulations.

Further inspection revealed that, the amount was charged under the administrative code 022000100100 and economic code 23010105 of 2024 budgetary provision which has the sum of Eighty billion naira only N8,000,000,000.00 with a balance of Four billion nine hundred and eight million one hundred and ten thousand six hundred naira only N4,908,110,600.00

Based on this audit therefore, there are no material instance of non-compliance and all the contract records are fairly presented to represent the actual result of operations.



**3.2.1 AUDIT REPORT FOR PROCUREMENT OF 2 UNIT OF TOYOTA
COASTER BY ADVANCE GLOBAL SERVICES LTD AT CONTRACT
SUM OF N592,303,500 2ND OCTOBER,2024**

I'm pleased to submit here with the following key funding/observations and would refer you to F.I No 0206 (m) for your consideration please.

CONTRACT FILE

The contract file of the above mentioned procurement was examined and based on the evidence gathered all contract procedures/procurement process were duly followed in line with the established policies and procedures except for the store issue voucher (SIV) and handover note respectively.

The Store Officer when contacted explained that the vehicles were only received by the ministry and transferred them to government and as a result a transfer issue voucher was presented which gives the full details of transfer to the office of the Deputy Chief of staff Admin Government House.

PAYMENT VOUCHER

All payment vouchers raised and paid for the contract are prepared in accordance with the generally accepted accounting principles All deductions due from the contract sum was fully made.

TAX PAYABLE

All tax payable from the contract sum was duly deducted and remitted to relevant tax authorities in accordance with tax policies with full evidence of remittance to those authorities.

STORE RECORDS

The store records was examined and found out that entries of the said procurement was made into the relevant store records as contained in store regulation.

CASH/VOTE BOOK

Entries of the procurement were made into this relevant records respectively.

Further inspection revealed that the amount was charged under the administrative code 022000100100 and economic code 23010105 which has the sum of N15,000,000.000 and a balance of N4,302,334,652.

PHYSICAL VERIFICATION

The physical verification of the vehicles was not conducted as the vehicles were already shared to beneficiaries as at the tune of this report.



COMPLIANCE

Based on this inspection there is no material instance of non compliance.

Based on this audit therefore, all the contract records are fairly presented to represent the actual result of operation on the contract.

3.2.2 AUDIT INSPECTION REPORT FOR THE CONTRACT AWARDED TO P.W NIGERIA LIMITED FOR THE CONSTRUCTION OF MARU TO LUGGA ROAD AND 2NO OF BRIDGES AT THE COST OF N8,574,216,648.75 VIA BPP LETTER BPP/ZMS/SUB/480/VOL.I DATE 7/3/2025.

The financial records and other related document maintained for the above contract for the period quoted have been examined. Observations arising are hereby forwarded for your necessary action.

EXAMINATION OF THE PAYMENT VOUCHERS

During the examination of the payment vouchers it was observed that the 30% down payment made to the contractor taxes is deducted and the second valuation certificate the same. The payment vouchers are with necessary attachment. All payments made followed due process.

PHYSICAL INSPECTION OF THE PROJECT

During the examination of the bill of quantity, it was observed that the bill of quantity contains six (6) items that is bill No.1 to bill No.6. The bill No.1prelims is a provisional sum of N200,000,000.00 which is to be administered between the client MDA and the contract.

An examination revealed that, the sum of N200,000,000.00 was not lodged into the ministry's account neither account of the Director Finance and Account (DFA). It was further observed that an expenditure was made from the bill (1) but no record was present for examination to ascertain the actual amount expended for the period. The inspection team requested the company project manager and director civil engineering department in person of Aminu Musa Anka to forward details expenditure made from bill (1) but could not made the records available and the answer was not satisfactory.

Please you are required to direct officers concern to made such record available for my next inspection or the expenditure made for the bill (1) will be considered un-accounted fund which will be recovered from the Officer controlling the vote and Director Civil of the Ministry.



EXAMINATION OF BILL NO.3

The examination of bill No.3 revealed that, the sum of N256,866,375.00 was provided for the construction of culvert and drains. An examination of the bill (3) revealed that no actual numbers of culvert to be constructed in the bill of quantity.

The inspection team contacted the site engineer (Sani Maru) to give details of culvert to be constructed from Maru to Lugga he verbally mention ten (10) culvert. The inspection team are unable to visit the said culvert as a result of river over flooding.

Please comment why the actual number of culvert to incurred the sum of N256,866,375.00 was not inserted in the bill of quantity or to revisit the site for physical re-examination together with the site engineer for authentication.

The bills are examined from details to sum are calculated correct. The sites are visited with the resident engineer all the construction carried by the company is in accordance with the bill of quantity.

LEVEL OF WORK DONE

During the inspection it was observed that, the level of work done by the company was 25% at the time of the inspection. The supply of material and aspect of the construction are presented fairly.

Forwarded for your information.

RESPONSE TO AUDIT QUERY:

The query was sent to the ministry, and it was acknowledged and positively replied given a satisfactorily answer to all the audit issues raised. Therefore, a closure certificate was issued.

3.2.3 AUDIT INSPECTION OF CAPITAL PROJECT INRESPECT OF THE MINISTRY OF WORKS AND INFRASTRUCTURE FOR CONSTRUCTION OF ELECTRICAL POWER CONNECTION AND SUPPLY AND INTALLATION OF SOLAR POWER STREET LIGHT AND SULLPY & INSTALLATION OF SOLAR POWER LIGHT SYSTEMS FOR THE PERIOD 26/11/2025

During the Audit inspection of the above caption organization, a contract for the supply and installation of solar power street light amounted to N 38,128,837.06 (Thirty-eight million, one hundred twenty-eight thousand, eight hundred and thirty-seven naira six kobo). was awarded to PRICE ENERGY LIMITED.

Observations arising from the inspection reveals that, due process was followed during the procurement process. Relevant taxes were deducted and the net pay was paid to the



contractor. Physical site inspection carried out reveals that, the contract was executed in accordance to the provision in Bill of Quantities (BOQ).

Taxes deducted were dully remitted to the relevant tax authorities in the state.

The second contract which amounted to N 52,108,903.88 (Fifty-two million, one hundred and eight thousand, nine hundred and three naira eighty-eight kobo) was for the construction of electrical power connection and supply and installation of solar power street light. The contract was awarded to Alliance Power Generation Company.

Observations arising from the inspection reveals that, all procurement process were dully followed and observed. State statutory taxes were deducted and fully remitted to relevant state tax authorities.

A physical inspection of the project was conducted by inspection officer, and it was found to be following provisions contained in the Project Bills of Quantity BOQ.

PAYMENT VOUCHERS

During the examination of payment vouchers it was observed that the payment was made to the contractors, but payment vouchers were not made available for my examination. All efforts made to have them examined prove abortive.

When contacted for explanation, the Director Finance and Account of the Ministry could not offer a satisfactory explanation.

Please comment, or if you agree the payment vouchers should be made available for my examination, otherwise the officers responsible to the preparation and maintenance of the payment vouchers should be disciplined according to the provision of public service rules.

RESPONSE TO AUDIT QUERY:

The query was sent to the ministry, and it was acknowledged and replied. But the response is not satisfactory. Therefore, all audit issues raised stand.

3.2.4 AUDIT INSPECTION PROGRESS REPORT ENGAGEMENT OF CONSULTANT FOR DESIGN & SUPERVISION STAGES 1.2, & 3 OF THE UNGUWAR GWAZA TO GUSUA AIRPORT ROAD & ROAD LINKING GUSAU SOKOTO FEDERAL HIGHWAY TO GUSAU KAURA NAMODA ROAD THROUGH DAZA BAE CONSULTING ENGINEERS AMOUNT N404,150,319.15

I submit herewith my progress report for engagement of consultant for the supervision of stages 1, 2, 3 of above projects.



During the examination of the records and contract files it was observed that due process had been followed. Certificate of No Objection, Contract Agreement, contract exco conclusion and approval and payment vouchers of 30% down payment of contract were all contained in the contract file and appropriately and dully completed.

All the contractual taxes were fully deducted and remitted to the relevant tax authorities. Valuation certificate 1,2& 3 of the contact were raised and fully paid.

PHYSICAL INSPECTION

During the physical inspection of engagement of consultant supervision stages of project executed revealed 60% of work in progress.

RESPONSE TO AUDIT QUERY:

The query was sent to the office on 9th June 2026, and it was acknowledged and replied to on 22nd June 2026. But the query was partially answered.

3.2.5 AUDIT INSPECTION REPORT INRESPECT OF RENOVATION OF BUKKUYUM W.C.W.C/YANKABA-KAURA W.C.W.C AND KEKUN WAJE BUNGUDU

An examination and physical inspection of the 3 capital projects mentioned above has been conducted. Observation arising from the examination are hereby forwarded for your comments and further action. Receipt of this report should be acknowledged within one week and fully replied within three weeks.

CONTRACT FILES.

The contract files were made available for examination and it was observed that, all the contractual documents were dully completed and properly documented in the file according to the provision of state financial instruction.

CONTRACT PAYMENT VOUCHERS.

The payment vouchers for the contracts were made available for examination and it was observed that, all the contractual taxes were deducted and net payment was made to the contractors.

Further examination of the contract documents reveals that; there are some expenditure items in the BOQ which their details were not made available for my examination in the three projects. The details are as per as per below:

S/no	Contract	Preliminaries	Contingencies	Total
1	Yankaba – Kaura WCWC	N 5,795,613.80	N 3,522,714.20	N 9,318,328.00



2	Kekun Waje Bungudu WCWC	N 5,478,771.50	N 3,300,688.37	N 8,779,459.87
3	Bukkuyum WCWC	N 4,908,104.18	N 2,970,058.98	N 7,878,163.16

All efforts made to have the expenditure made with the amount prove abortive. Please comment, or if you agree the expenditure breakdown of the above quoted figure should made available for my examination, otherwise the amount will be termed as un expended which will be recovered from the contractors or the accounting officer of the office details of which will be made available to this office for closure certificate.

3.2.6 AUDIT INSPECTION REPORT FOR THE CONTRACT AWARDED TO CYRUM NIGERIA LIMITED AT THE COST OF N199,324,576.20 AND CYRUM NIGERIA LIMITED AT THE COST OF N51,469,324.08 LASTLY GALEXY BACK BONE LIMITED AT COST OF N494,922,278.39 AS PER LETTER OF NO OBJECTION.

I submit herewith the following observation and would refer you to financial inspection no 206 for prompt action and reply given full particulars or information required.

At the time of the inspection the following were observed there is budgetary provision of incurred expenditure of the 3 companies awarded the contract and the approved figure is posted on the ZITDA account “vote book”

It was observed that the procurement processes are observed and due process followed. It was observed that the three 3 companied completed their procurement process. It was observed that posting into the store receiving vouchers (SRV) and store Ledger accounts are up to date.

It was observed that all the paid payment vouchers are attached with full necessary documentation and relevant taxes are deducted.

Therefore, the ZITDA accounting records presented for inspection is fair.

**4.0 PENSION AND GRATUITY DEPARTMENT
ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025**

As at 31/12/2025 a substantial number of MDA's forwarded their staff who have resigned or died from active service. However 1,494 (One Thousand Four hundred and ninety four) staff files were checked and approved by the State Auditor General and forwarded to pension commission for payment. which comprised 1,009 voluntary/compulsory retired files, 351 deceased files and 134 contract files for the year 2025. Also total sum of ₦2,375,703,024.11 (Two billion, three hundred and seventy five



million, seven hundred and three thousand, twenty four naira, eleven kobo) was approved as Gratuity for the compulsory/voluntary retirement, and the sum of ₦ 990,161,713.47 (Nine hundred and ninety million, one hundred and sixty one thousand, seven hundred and thirteen naira, forty seven kobo) was approved as death benefit also ₦ 662,080,214.53 (Six hundred and sixty two million, eighty thousand, Two hundred and fourteen naira, fifty three kobo) as 5 (Five) years death Pension which is included. While contract staff Gratuity stood at ₦ 104,358,745.42 (One hundred and four million, three hundred and fifty eight thousand, seven hundred and forty five naira, forty two kobo).

As a result of overstay and over payment made to some staff a savings of ₦554,138,931.90 (Five hundred and fifty five million, one hundred and thirty eight thousand, nine hundred and thirty one naira, ninety kobo) was made to the Government.

BREAKDOWN OF APPROVED GRATUITY, RETIRED, DEATH AND CONTRACT BENEFITS FOR THE YEAR			
S/NO.	Details	NO OF APPROVED FILE	TOTAL BENEFIT
1	Retirement Gratuity	1,009	₦2,375,703,024.11
2	Death Gratuity	351	₦990,161,713.47
3	Contract Gratuity	134	₦ 104,358,745.42
	TOTAL	1,494	₦ 3,470,223,483.00

TOTAL MONTHLY PENSION FOR THE YEAR 2025

₦31,250,161.31

SAVING TO GOVERNMENT FOR THE YEAR 2025

Total Amount ₦554,138,931.90

SALARY OF RETIRED AND DEATH STAFF WHEN IN THE SERVICE OF THE STATE GOVERNMENT FOR THE YEAR 2025

Total Amount ₦75,514,124.77



**PENSION AND GRATUITY DEPARTMENT. REPORT OF
APPROVED RETIREMENT BENEFIT FOR THE YEAR 2025**

S/ N	CO MP NO	PX NO	NAMES	MDA	APPR OVAL DATE	G L	GROSS GRATUI TY	ARREA RS	DEDUCTI ON	TOTAL
1	650 3	220101 2476/2 024	BALA HALIRU TSAFE	TSB	10-Jan- 2025	1 6	5,861,772. 00	260,523 .20	114,212.00	6,008,083.20
2	196 80	220101 2368/2 024	HASILA ABDU	SCHOOLS FEEDING	10-Jan- 2025	0 2	735,134.8 8	85,480. 80	31,572.48	789,043.20
3	850 3	220101 2480/2 024	GARBA SULE	LAW REFORM	10-Jan- 2025	0 3	841,451.0 4	211,737 .68	62,937.60	990,251.12
4	942 9	220101 2319/2 024	GARBA AMBAYA	LG AFFAIRS	10-Jan- 2025	0 4	871,904.1 6	159,564 .16	132,261.88	899,206.44
5	247 21	220101 2404/2 024	ALIYU MUKHTAR GUSAU	TSB	10-Jan- 2025	1 3	1,281,561. 60	454,608 .00	379,788.00	1,356,381.60
6	174	220101 2536/2 024	MUAZU M SANI	MIN OF FINANCE	10-Jan- 2025	1 3	2,549,628. 00	226,632 .20	0.00	2,776,260.20
7	202 1	220101 2306/2 024	HALIMATU USMAN MORIKI	LG AFFAIRS	10-Jan- 2025	1 4	3,175,560. 00	564,544 .00	259,796.85	3,480,307.15
8	884 1	220101 2377/2 024	ABUBAKAR LIMAN	SOCIAL DEVT	10-Jan- 2025	0 7	899,664.4 8	164,644 .48	165,327.32	898,981.64
9	128 26	220101 2366/2 024	MUHD KABIRU DANTANIN	JUDICIAR Y	10-Jan- 2025	1 4	3,209,756. 64	715,790 .80	1,060,242.5 4	2,865,304.90
10	140 95	220101 2249/2 024	ABDULLAHI MUHD YANKUZO	JUDICIAR Y	10-Jan- 2025	0 4	595,493.9 2	401,612 .01	576,211.44	420,894.49



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

11	156 43	220101 2583/2 024	KABIRU DANJA KURYA	CHST TSAFE	10-Jan- 2025	1 6	10,848,88 8.00	482,172 .80	270,058.00	11,061,002.80
12	232 3	220101 2425/2 024	MANDE GIDAN TABA	COMMER CE	10-Jan- 2025	0 5	1,264,708. 80	225,628 .80	170,552.80	1,319,784.80
13	134 16	220101 2607/2 024	HAMZA ALKALI ABDULLAHI	JUDICIAR Y	13-Jan- 2025	1 2	2,749,500. 00	0.00	0.00	2,749,500.00
14	472 6	220101 2432/2 024	UMARU GARBA GUMMI	ZADP	13-Jan- 2025	1 4	3,060,000. 00	952,000 .00	865,989.50	3,146,010.50
15	449 79	220101 2398/2 024	ALIYU MUSTAPHA	COE MARU	14-Jan- 2025	1 1	1,712,062. 86	0.00	0.00	1,712,062.86
16	592 5	220101 2558/2 024	LAWALI ABDULLAHI ANKA	MIN OF FINANCE	14-Jan- 2025	1 3	2,982,924. 00	530,297 .60	114,248.64	3,398,972.96
17	302 25	220101 2275/2 024	DIJE ABUBAKAR	SCHOOLS FEEDING	14-Jan- 2025	0 2	285,665.2 6	620,993 .05	96,875.00	809,783.31
18	119 78	220101 2587/2 024	DR BELLO S/RAFI	HSMB	14-Jan- 2025	1 5	6,090,692. 16	279,674 .64	0.00	6,370,366.80
19	282 29	220101 2632/2 025	SAMAILA IBRAHIM	LEGACY	15-Jan- 2025	0 9	733,274.8 8	156,068 .64	34,289.32	855,054.20
20	135 30	220101 2626/2 024	TUKUR ALIYU	JUDICIAR Y	15-Jan- 2025	0 6	1,335,960. 00	445,320 .00	274,951.32	1,506,328.68
21	431 3	220101 2644/2 025	MANSUR IBRAHIM SHAFII	RADIO & TV	15-Jan- 2025	1 6	5,980,932. 00	130,909 .60	217,930.60	5,893,911.00
22	116 27	220101 2650/2 025	MASUDU BELLO	COE MARU	15-Jan- 2025	1 3	3,778,975. 20	9,705,0 95.40	0.00	13,484,070.60



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

23	666 7	220101 2575/2 024	GARBA AHMED GUSAU	TSB	15-Jan- 2025	1 6	5,890,926. 00	1,570,9 13.64	1,329,152.4 0	6,132,687.24
24	876 0	220101 2341/2 024	BALA MUSA	TSB	15-Jan- 2025	1 4	3,175,560. 00	1,834,7 68.00	196,449.18	4,813,878.82
25	386 9	220101 2640/2 025	HARUNA IBRAHIM GUSAU	TSB	16-Jan- 2025	1 6	5,861,772. 00	260,523 .20	0.00	6,122,295.20
26	191 3	220101 2642/2 025	LAWALI ALMU BUNGUDU	DURET	16-Jan- 2025	0 7	1,574,604. 00	279,929 .60	280,661.36	1,573,872.24
27	529 8	220101 2578/2 024	SAADU BAWA	ARTS & CULTURE	16-Jan- 2025	1 4	2,787,403. 20	62,160. 40	0.00	2,849,563.60
28	294	220101 2597/2 024	ISIIYAKU YUSUF GALADIMA	MIN OF FINANCE	16-Jan- 2025	1 4	3,175,560. 00	211,704 .00	209,876.00	3,177,388.00
29	620 7	220101 2527/2 024	NAZIFI MUSA GUSAU	TSB	16-Jan- 2025	1 6	5,163,176. 16	115,360 .82	0.00	5,278,536.98
30	134 71	220101 2513/2 024	HARUNA ABDULLAHI	JUDICIAR Y	16-Jan- 2025	0 6	1,400,472. 00	1,618,3 23.20	30,339.00	2,988,456.20
31	651 2	220101 2456/2 024	SANI ABDULLAHI YANKUZO	TSB	16-Jan- 2025	1 6	5,624,480. 64	125,202 .48	0.00	5,749,683.12
32	479 8	220101 2436/2 024	ARZIKA BAKO	ZADP	17-Jan- 2025	0 7	1,574,604. 00	524,868 .00	481,133.76	1,618,338.24
33	270 68	220101 2482/2 024	SABIRU MUHD	WATER RESOURC ES	17-Jan- 2025	0 7	719,528.6 4	85,079. 40	38,159.56	766,448.48
34	629 2	220101 2499/2 024	UMARU S NOMA NAHUCHE	TSB	17-Jan- 2025	1 6	5,861,772. 00	1,693,3 97.29	1,339,106.4 9	6,216,062.80



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

35	534 3	220101 2586/2 024	KABIRU A A BUNGUDU	AGRICUL TURE	17-Jan- 2025	1 6	5,994,432. 96	266,875 .44	0.00	6,261,308.40
36	639 9	220101 2662/2 025	BAWA A NASARAWA	TSB	17-Jan- 2025	1 4	3,175,560. 00	1,693,6 32.00	1,674,827.0 0	3,194,365.00
37	392 9	220101 2505/2 024	LAWALI IDRIS	TSB	17-Jan- 2025	1 6	5,778,576. 00	1,669,3 66.40	1,397,328.5 6	6,050,613.84
38	270 37	220101 2391/2 024	BATURE MUHD	WATER RESOURC ES	20-Jan- 2025	0 4	615,987.8 4	189,374 .64	297,589.23	507,773.25
39	612 9	220101 2414/2 024	SULAIMAN NAMAGIJI	TSB	20-Jan- 2025	1 4	3,204,720. 00	854,592 .00	756,918.56	3,302,393.44
40	471 72	1545/2 007	MUHTARI ALIYU KAURA	JUDICIAR Y	20-Jan- 2025	1 2	461,808.0 0	0.00	0.00	461,808.00
41	403 1	220101 2666/2 025	KABIRU TANIMU	SCIENCE & TECH	23-Jan- 2025	1 6	5,033,371. 20	564,641 .00	0.00	5,598,012.20
42	134 69	220101 2620/2 025	SHEHU SANI BAKURA	JUDICIAR Y	23-Jan- 2025	1 3	1,932,989. 76	972,811 .84	1,508,752.2 6	1,397,049.34
43	110 87	220101 2647/2 025	AMADU SALISU	HSMB	28-Jan- 2025	0 3	848,774.8 8	371,715 .24	529,047.52	691,442.60
44	505 1	220101 2696/2 025	DAHIRU BALARABE	AFFORES TATION	28-Jan- 2025	0 7	970,226.4 0	110,253 .00	82,382.00	998,097.40
45	632 4	220101 2515/2 024	MUHD KASIMU KAGARA	TSB	28-Jan- 2025	1 4	2,921,515. 20	261,101 .60	231,738.00	2,950,878.80
46	103 53	220101 2661/2 025	BALA MOHD II	ZADP	3-Feb- 2025	0 4	871,904.1 6	139,618 .64	205,468.41	806,054.39
47	167 0	220101 2699/2 025	BELLO ALMUSTAP HA	WORKS	4-Feb- 2025	1 2	1,633,957. 94	2,158,2 87.26	595,205.00	3,197,040.20



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

48	164 11	220101 2517/2 024	MOHD AKAWU	ZESA	4-Feb- 2025	0 1	236,598.2 4	0.00	0.00	236,598.24
49	370 78	220101 2700/2 025	MAIKANO HASSAN MARU	MIN OF FINANCE	6-Feb- 2025	1 4	2,376,259. 20	53,434. 40	0.00	2,429,693.60
50	261 23	220101 2750/2 025	MUSTAPHA IBRAHIM	BUREAU OF STATISTI CS	6-Feb- 2025	1 2	2,817,286. 56	0.00	0.00	2,817,286.56
51	404 6	220101 2749/2 025	ATIKU MUHD BELLO	AIEB	12-Feb- 2025	1 4	3,175,560. 00	635,112 .00	1,231,539.1 0	2,579,132.90
52	603 0	220101 2746/2 025	ABDULAZIZ MUHD	ZACAS	12-Feb- 2025	1 5	9,980,976. 96	669,014 .76	0.00	10,649,991.72
53	269 52	220101 2668/2 025	MUSA S. KAYA	HSMB	12-Feb- 2025	0 2	1,282,212. 00	626,859 .20	420,000.00	1,489,071.20
54	709 0	220101 2741/2 025	GRACE NWABUEZE	ESTABLIS HMENT	12-Feb- 2025	1 4	2,655,540. 00	472,096 .00	543,280.64	2,584,355.36
55	632 1	220101 2636/2 025	DANDA MUSA KAGARA	TSB	13-Feb- 2025	1 6	5,624,480. 64	876,417 .36	1,321,639.8 9	5,179,258.11
56	110 07	220101 2775/2 025	HAUWAU SAIDU	HSMB	13-Feb- 2025	0 4	848,774.8 8	234,767 .52	264,523.76	819,018.64
57	167 15	220101 2738/2 025	IBRAHIM MATI	ZESA	13-Feb- 2025	0 3	709,458.7 2	82,495. 20	65,308.80	726,645.12
58	321 39	220101 2767/2 025	HAIYA BINTA ADAMU	STTB	13-Feb- 2025	0 4	582,691.2 0	180,349 .00	264,523.76	498,516.44
59	529 79	220101 2658/2 025	SANUSI MANI MARU	MIN OF HEALTH	13-Feb- 2025	1 4	6,158,664. 00	410,577 .60	562,136.60	6,007,105.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

60	243 6	220101 2784/2 025	ABUBAKAR Y MUHD	STTB	17-Feb- 2025	1 4	3,014,131. 68	539,844 .48	173,197.90	3,380,778.26
61	196 37	220101 2593/2 024	HASSANA LAWALI	SCHOOLS FEEDING	19-Feb- 2025	0 4	728,715.8 4	169,468 .80	226,064.00	672,120.64
62	312 1	220101 2423/2 024	SAADATU YAHAYA	HSMB	20-Feb- 2025	0 4	1,354,928. 00	391,279 .20	257,556.43	1,488,650.77
63	825	220101 2537/2 024	SHUAIBU A BAWA	MIN OF HEALTH	20-Feb- 2025	1 4	2,944,440. 00	1,832,0 96.00	1,320,948.0 0	3,455,588.00
64	117 48	220101 2788/2 025	GAZALI YUSUF MAFARA	BUDGET & PLANNIN G	20-Feb- 2025	1 4	2,036,926. 08	233,830 .80	100,829.00	2,169,927.88
65	232 55	220101 2389/2 024	SAFIYA MUHD	SCHOOLS FEEDING	20-Feb- 2025	0 4	649,284.4 8	183,131 .52	240,000.00	592,416.00
66	202 94	220101 2504/2 024	SHEHU A.D KWAMMA	ZUREPB	20-Feb- 2025	0 4	694,822.0 8	113,685 .32	66,130.94	742,376.46
67	149 81	220101 2131/2 024	MURTALA RABIU	FEB	20-Feb- 2025	0 9	555,732.9 1	846,830 .72	41,782.00	1,360,781.63
68	363 4	220095 1/2020	MICHAEL N NGOKA	FEB	20-Feb- 2025	1 6	5,788,990. 44	2,233,7 53.51	4,877,342.2 0	3,145,401.75
69	430 8	220101 2615/2 024	MUHD HABIB ALHASSAN	RADIO & TV	20-Feb- 2025	1 4	3,090,878. 40	1,307,2 72.20	1,645,979.6 2	2,752,170.98
70	628 2	220101 2525/2 024	KABIRU ISAH KAURA	TSB	20-Feb- 2025	1 6	5,778,576. 00	1,797,7 79.20	1,571,994.6 8	6,004,360.52
71	681 3	220101 2790/2 025	ALH YAKUBU SANI	AGP T/MAFAR A	20-Feb- 2025	1 4	10,279,80 0.00	456,880 .00	0.00	10,736,680.00



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

72	270 40	220101 2408/2 024	USMAN DANSARKI	WATER RESOURC ES	20-Feb- 2025	0 4	572,241.6 0	299,745 .60	534,969.60	337,017.60
73	783 1	220101 2611/2 024	SALISU USMAN JANGEBE	RELIGIOU S AFFAIRS	25-Feb- 2025	0 7	1,112,720. 00	279,054 .82	360,850.32	1,030,924.50
74	201 18	220101 2395/2 024	IBRAHIM MUHAMMA D GUSAU	HSMB	25-Feb- 2025	0 7	618,733.6 8	1,024,1 91.15	60,040.00	1,582,884.83
75	584 2	220101 2635/2 025	SHEHU USMAN GARBA	TSB	25-Feb- 2025	1 6	4,997,832. 00	2,229,0 80.00	2,435,389.7 4	4,791,522.26
76	145 91	220101 2471/2 025	SURAJO SANI	H.S.M.B	26-Feb- 2025	1 2	1,450,814. 40	403,003 .92	403,061.99	1,450,756.33
77	186 5	220101 2754/2 025	HAYATU SANI ANKA	ESTABLIS HMENT	26-Feb- 2025	1 4	2,771,100. 00	492,640 .00	78,948.94	3,184,791.06
78	129 68	220101 2623/2 025	UMMARU MUHAMMA D	JUDICIAR Y	26-Feb- 2025	0 9	1,470,240. 00	294,048 .00	505,904.14	1,258,383.86
79	292 0	220101 2755/2 025	TUKUR MANDE MAYANCHI	NOMADIC EDUCATI ON	26-Feb- 2025	1 4	2,771,100. 00	123,160 .00	0.00	2,894,260.00
80	819 7	220101 2791/2 025	MUHAMMA D SANI TUKUR	AGP T/MAFAR A	26-Feb- 2025	0 3	967,204.8 0	243,381 .60	172,800.00	1,037,786.40
81	310 80	220101 2656/2 025	ZAINAB MUHAMMA D ABE	TSB	26-Feb- 2025	0 9	372,988.3 4	0.00	0.00	372,988.34
82	296 57	220101 2412/2 024	BUHARI MAIDALA	SCIENCE & TECH	26-Feb- 2025	0 2	556,416.0 0	198,720 .00	330,000.00	425,136.00
83	573 4	220101 2694/2 024	LAWALI GAMBO BALA	CAAS BAKURA	26-Feb- 2025	0 7	1,223,314. 56	391,780 .48	449,752.77	1,165,342.27



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

84	218 26	220101 2751/2 025	LAWALI ABUBAKAR D/KADE	JUDICIAR Y	26-Feb- 2025	1 6	3,743,096. 64	262,473 .24	428,937.97	3,576,631.91
85	191 4	220101 2719/2 025	SALE BAWA TSAFE	DURET	26-Feb- 2025	0 7	1,574,604. 00	244,938 .40	160,376.00	1,659,166.40
86	296 95	220101 2676/2 024	AMO LIMAN	SCIENCE & TECH	26-Feb- 2025	0 2	556,416.0 0	92,736. 00	157,344.00	491,808.00
87	620 4	220101 2485/2 024	AMINU MUHAMMA D GUSAU	TSB	26-Feb- 2025	1 6	5,778,576. 00	1,669,3 66.40	1,397,328.5 6	6,050,613.84
88	200 15	220101 2569/2 024	MAINASAR A BELLO	HISBAH COMMISS ION	26-Feb- 2025	0 5	742,833.6 0	449,155 .20	373,032.00	818,956.80
89	925 7	220101 2654/2 025	ABUBAKAR DANDIDI	STTB	27-Feb- 2025	0 4	871,904.1 6	219,400 .72	167,772.80	923,532.08
90	124 5	220101 2653/2 025	ABDULMUM INU ABDULLAHI	MIN. OF AGRIC	27-Feb- 2025	0 3	1,127,264. 16	201,108 .16	193,107.36	1,135,264.96
91	658 4	220101 2797/2 025	MUHAMMA D SANI ISAH	TSB	27-Feb- 2025	1 6	4,939,229. 28	1,548,1 16.64	1,082,395.1 4	5,404,950.78
92	42	220101 2729/2 025	ALIYU ABUBAKAR S/GARI	MIN OF FINANCE	27-Feb- 2025	1 4	3,175,560. 00	423,408 .00	0.00	3,598,968.00
93	163 00	220101 2701/2 025	UMAR ABDULLAHI	ZEPEA	27-Feb- 2025	0 1	651,088.8 0	151,416 .00	157,344.00	645,160.80
94	544 6	220101 2641/2 024	MUHAMMA D RABI'U	WOMEN AFFAIRS	28-Feb- 2025	0 2	1,168,093. 44	364,029 .12	283,219.20	1,248,903.36
95	505 5	220101 2252/2 024	IDI NA BALA KAURA	FORESTR Y 11	28-Feb- 2025	0 3	907,447.2 0	247,485 .60	128,778.24	1,026,154.56



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

96	160 51	220101 2447/2 024	BADAMASI UMAR JANGEBE	FASCO	28-Feb- 2025	1 2	750,448.8 0	0.00	0.00	750,448.80
97	120 5	220101 2780/2 025	UMARU DAN FULOTI	FOREST MGT AGENCY	28-Feb- 2025	0 7	1,532,614. 56	68,232. 84	0.00	1,600,847.40
98	105 21	220101 2315/2 024	ABUBAKAR YAHAYA	AIEB	3-Mar- 2025	0 9	1,062,092. 64	317,002 .14	69,124.00	1,309,970.78
99	331 61	220101 2853/2 025	SANI A NA ALLAH	CHST TSAFE	3-Mar- 2025	1 2	2,082,917. 28	1,259,8 29.00	0.00	3,342,746.28
100	654 7	220030 0/2019	ISAH A IBRAHIM	TSB	5-Mar- 2025	1 6	5,480,244. 28	0.00	3,606,755.0 0	1,873,489.28
101	302 31	220101 2382/2 024	KURA GURA	SCHOOLS FEEDING	5-Mar- 2025	0 4	342,846.0 6	671,867 .46	0.00	1,014,713.52
102	788	220101 2657/2 025	BELLO ALIYU	MIN OF EDUCATI ON	5-Mar- 2025	1 4	3,175,560. 00	1,481,9 28.00	1,327,872.4 5	3,329,615.55
103	317 89	220101 2320/2 024	ABDULLAHI HAMZA	FEB	5-Mar- 2025	0 3	511,470.2 4	0.00	158,945.00	352,525.24
104	139 22	220101 2663/2 025	GAMBO AHMED	JUDICIAR Y	5-Mar- 2025	0 5	890,190.7 2	162,910 .72	241,986.72	811,114.72
105	304 95	220101 2711/2 025	ABUBAKAR IBRAHIM	AIEB	5-Mar- 2025	0 7	725,608.8 0	155,487 .60	159,520.00	721,576.40
106	462 5	220101 2637/2 025	BALA GALADIMA	ZADP	5-Mar- 2025	1 2	2,621,844. 00	815,684 .80	722,618.64	2,714,910.16
107	159 4	220101 2545/2 024	AMINU MUSA KANOMA	HOS	10-Mar- 2025	1 4	2,655,540. 00	59,012. 00	0.00	2,714,552.00
108	911 5	220101 2591/2 024	MUSA MUHAMMA D MARU	ESTABLIS HMENT	10-Mar- 2025	0 7	1,003,457. 28	333,739 .84	496,074.28	841,122.84



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

109	8725	2201012895/2025	MURTALA ISYAKU	MIN OF FINANCE	11-Mar-2025	14	2,002,219.20	91,604.80	0.00	2,093,824.00
110	19370	2201012627/2025	IBRAHIM GARBA	HSMB	11-Mar-2025	03	711,770.04	132,422.40	31,468.80	812,723.64
111	24544	2201012705/2025	NURA HAMZA	HSMB	11-Mar-2025	09	866,738.88	0.00	0.00	866,738.88
112	24880	2201012721/2025	MANSUR YUSUF MORIKI	HSMB	11-Mar-2025	10	813,991.68	0.00	0.00	813,991.68
113	5688	2201012792/2025	MAINASAR A MANDE	COMMODITY	11-Mar-2025	14	3,006,196.80	871,514.80	955,681.81	2,922,029.79
114	5110	2201011863/2024	UMAR MUHD DAURAN	FIRE SERVICE	12-Mar-2025	13	2,669,066.88	118,828.32	64,676.27	2,723,218.93
115	5547	2201012880/2025	SULEIMAN ABUBAKAR	MIN OF FINANCE	12-Mar-2025	13	2,982,924.00	530,297.60	155,223.04	3,357,998.56
116	49730	2201012785/2025	NASIRU MUHAMMAD ANKA	ZSUBEB	12-Mar-2025	16	5,724,540.00	763,272.00	698,664.28	5,789,147.72
117	125	2201012879/2025	KABIRU LAWALI	MIN OF FINANCE	13-Mar-2025	03	1,237,428.00	357,479.20	393,984.79	1,200,922.41
118	24575	2201012899/2025	YAHAYA MUSA BAKURA	MIN OF FINANCE	13-Mar-2025	15	4,462,704.00	198,342.40	101,171.00	4,559,875.40
119	6305	2201012664/2025	DALHATU ABDULLAHI	TSB	13-Mar-2025	16	5,340,438.24	3,811,016.96	4,325,161.54	4,826,293.66
120	21981	2201012809/2025	MUHAMMAD BAURA MARADUN	ZACAREP	13-Mar-2025	08	710,124.48	250,364.40	366,655.05	593,833.83



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

12 1	268 39	220101 2928/2 025	SULAIMAN IBRAHIM	TSB	13- Mar- 2025	1 5	3,052,684. 80	971,309 .22	1,025,582.1 6	2,998,411.86
12 2	379 1	220101 2876/2 025	SAMINU GARBA	STTB	13- Mar- 2025	1 6	5,652,863. 04	1,006,6 74.24	349,332.14	6,310,205.14
12 3	508 0	220101 2873/2 025	SHEHU MUHAMMA D	FOREST II MGT	14- Mar- 2025	0 8	1,001,457. 60	136,560 .24	0.00	1,138,017.84
12 4	265 59	220101 2779/2 025	HARUNA DANDUTSI	HSMB	14- Mar- 2025	0 7	570,664.3 2	0.00	0.00	570,664.32
12 5	165 6	220065 6/2021	USMAN DANFARI	AGRICUL TURE	17- Mar- 2025	0 4	0.00	810,432 .63	0.00	810,432.63
12 6	274 77	220101 2942/2 025	SULEIMAN ALIYU GIDAN ANGO	ZEPEA	17- Mar- 2025	0 3	704,302.5 6	33,108. 24	0.00	737,410.80
12 7	463 5	220101 2904/2 025	MAIKANO SHEHU GADA	ZADP	18- Mar- 2025	1 4	2,473,329. 60	500,554 .80	161,642.64	2,812,241.76
12 8	660 9	220101 2450/2 024	ALIYU YUSUF IBRAHIM	TSB	18- Mar- 2025	1 6	5,890,932. 00	261,819 .20	0.00	6,152,751.20
12 9	355 4	220101 2882/2 025	MAIWADA IDRIS DANSADAU	HSMB	18- Mar- 2025	1 4	4,902,584. 64	1,436,6 18.04	2,465,063.0 3	3,874,139.65
13 0	230 189 016 3	220101 2446/2 024	LAWALI SARAKI	TSB	18- Mar- 2025	1 6	5,861,772. 00	1,823,6 62.40	2,306,518.6 1	5,378,915.79
13 1	786 3	220101 2857/2 025	MUHAMMA D GAMBO	RELIGIOU S AFFAIRS	18- Mar- 2025	0 4	906,096.4 8	123,947 .00	0.00	1,030,043.48
13 2	857 8	220101 2709/2 025	YUSUF YAHUZA	COE MARU	18- Mar- 2025	0 9	3,604,032. 00	320,356 .24	134,485.00	3,789,903.24



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

13 3	314 95	220101 2589/2 024	NUHU YABO	TSB	18- Mar- 2025	1 2	1,148,632. 80	355,529 .20	474,245.24	1,029,916.76
13 4	497 75	220101 2854/2 025	LAWALI IBRAHIM KAURA	ZSUBEB	18- Mar- 2025	1 4	3,175,560. 00	1,058,5 20.00	662,303.74	3,571,776.26
13 5	110 67	220101 2969/2 025	ABDULLAHI HARUNA	HSMB	23- Mar- 2025	0 7	1,336,876. 80	184,161 .60	0.00	1,521,038.40
13 6	110 91	220101 2937/2 025	UMAR MUHAMMA D MALAMAW A	HSMB	23- Mar- 2025	0 4	921,011.0 4	168,551 .04	0.00	1,089,562.08
13 7	209 93	220101 2967/2 025	SANI SHEHU	AIEB	23- Mar- 2025	0 7	727,648.3 2	102,048 .24	0.00	829,696.56
13 8	196 29	220101 2896/2 025	FATIMA HULOTI	SCHOOLS FEEDING	23- Mar- 2025	0 2	766,569.6 0	160,444 .80	62,937.60	864,076.80
13 9	164 15	220101 2960/2 025	AMINU MUHAMMA D	ZEPEA	24- Mar- 2025	0 2	744,876.0 0	34,485. 00	0.00	779,361.00
14 0	270 39	220101 2646/2 025	USMAN MUHAMMA D	WATER RESOURC ES	24- Mar- 2025	0 7	768,493.4 4	54,188. 64	0.00	822,682.08
14 1	269 79	220101 2648/2 025	JAMILU ABUBAKAR	WATER RESOURC ES	24- Mar- 2025	1 0	1,031,808. 96	72,755. 76	0.00	1,104,564.72
14 2	319 4	220101 2905/2 025	UMAR USMAN GUMMI	HSMB	25- Mar- 2025	0 6	1,347,871. 20	120,962 .80	0.00	1,468,834.00
14 3	627 7	220101 2497/2 024	YAHAYA A MUHAMMA D	TSB	25- Mar- 2025	1 4	3,175,560. 00	1,834,7 68.00	3,493,321.4 0	1,517,006.60



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

144	23377	2201012845/2025	RABI SFAWA	SCHOOLS FEEDING	25-Mar-2025	04	666,750.24	203,729.24	188,812.80	681,666.68
145	6541	2201012944/2025	LAWALI BAWA R/DORUWA	TSB	25-Mar-2025	14	3,175,560.00	987,952.00	1,011,830.27	3,151,681.73
146	1212	2201012981/2025	EL AHMAD MOHAMMAD	FOREST MGT AGENCY	25-Mar-2025	03	1,237,428.00	2,254,868.80	132,252.00	3,360,044.80
147	32647	2201012592/2024	ABDULKARI M YAHAYA	STTB	25-Mar-2025	04	575,350.08	347,994.00	597,907.20	325,436.88
148	7743	2201012585/2024	SAMAILA ADAMU	HSMB	27-Mar-2025	02	1,000,080.00	555,600.00	547,705.35	1,007,974.65
149	3649	2201012957/2025	LAWAL MUSA	COE MARU	27-Mar-2025	15	9,997,596.00	888,675.20	636,092.00	10,250,179.20
150	342	2201012802/2025	MUKHTAR BALARABE	SCIENCE & TECH	8-Apr-2025	07	1,490,625.12	99,724.92	55,686.00	1,534,664.04
151	15174	2201012958/2025	BINTA WAKKALA	KING FAHAD HOSPITAL	8-Apr-2025	04	975,704.40	133,050.06	0.00	1,108,754.46
152	15189	2201012920/2025	HAUWA'U UMAR	KING FAHAD HOSPITAL	9-Apr-2025	04	965,848.80	266,101.20	165,327.35	1,066,622.65
153	2069	2201012994/2025	ALIYU MUHAMMED NAHUCHE	MIN OF ENVIRONMENT	9-Apr-2025	03	1,088,424.96	198,517.76	0.00	1,286,942.72
154	14782	2201012862/2025	LAWAL MUHAMMAD GUMMI	TSB	9-Apr-2025	14	1,772,764.80	122,584.80	222,664.00	1,672,685.60



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

15 5	362 3	220101 2855/2 025	SAADU IBRAHIM MORIKI	TSB	9-Apr- 2025	1 6	5,890,932. 00	523,638 .40	403,104.00	6,011,466.40
15 6	192 43	220101 2901/2 025	RAMATU KASIMU	KING FAHAD HOSPITAL	9-Apr- 2025	0 4	789,758.4 0	203,049 .88	132,261.88	860,546.40
15 7	110 90	220101 2874/2 025	INNUWA MOH'D DAN RAWAYYA	H.S.M.B	9-Apr- 2025	0 2	711,655.2 0	328,060 .80	300,000.00	739,716.00
15 8	426 68	220101 2800/2 025	YUSHA'U UMAR	STTB	9-Apr- 2025	0 5	513,330.2 4	335,320 .56	32,194.56	816,456.24
15 9	338 40	220101 2596/2 025	MAHI NASIRU	M.O.E	10- Apr- 2025	1 6	5,792,436. 00	514,883 .20	190,442.00	6,116,877.20
16 0	296 31	220101 2988/2 025	ADAMU UMAR	STTB	11- Apr- 2025	0 3	991,586.8 8	181,466 .88	236,880.00	936,173.76
16 1	925 4	220101 2793/2 025	FATIMA TA KOFA	FEB	11- Apr- 2025	0 2	288,331.6 4	474,351 .68	0.00	762,683.32
16 2	278 06	220101 2999/2 025	RABI'U AUDITA	ZEPEA	11- Apr- 2025	0 3	653,905.4 4	46,391. 94	33,840.00	666,457.38
16 3	928 9	220101 2974/2 025	ZAKARIYYA SANI	FEB	14- Apr- 2025	0 3	864,266.4 0	39,541. 60	0.00	903,808.00
16 4	385 5	220101 2977/2 025	AUDU YAKUBU	SSSB	14- Apr- 2025	0 4	1,077,445. 44	242,866 .80	65,031.12	1,255,281.12
16 5	145 86	220101 2690/2 025	MUHAMME D BELLO ALIYU	H.S.M.B	14- Apr- 2025	1 4	1,654,997. 76	577,324 .80	38,488.32	2,193,834.24
16 6	196 35	220101 2963/2 025	YAR ISAH SA'ADU	SCHOOLS FEEDING	14- Apr- 2025	0 4	715,877.7 6	133,186 .56	0.00	849,064.32



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

167	28642	2201012868/2025	IBRAHIM ALTINE	PROJECT IMPEMENTATION	14-Apr-2025	10	944,193.60	359,692.80	320,755.84	983,130.56
168	19671	2201012934/2025	JAFARU SAMA'ILA	SCHOOLS FEEDING	14-Apr-2025	04	709,458.72	131,992.32	0.00	841,451.04
169	30213	2201012973/2025	UWAR LUBA MOHAMMED	SCHOOLS FEEDING	14-Apr-2025	04	610,464.48	14,436.66	33,840.00	591,061.14
170	3284	2201012881/2025	MUHAMMAD ABUBAKAR	H.S.M.B	14-Apr-2025	04	1,246,073.76	222,728.16	120,000.00	1,348,801.92
171	4279	2201012889/2025	SHEHU HASSAN	FASCO	14-Apr-2025	03	907,447.20	123,742.80	106,272.00	924,918.00
172	7526	2201012577/2025	YUSUF MOHAMMAD GUMMI	ADMIN DEPT	14-Apr-2025	15	3,110,996.16	634,479.48	265,574.49	3,479,901.15
173	29978	2201012891/2025	AMINA SHAAIBU	SCHOOLS FEEDING	14-Apr-2025	04	587,899.20	111,980.80	169,200.00	530,680.00
174	13921	2201012624/2025	ISIIYAKA MOHAMMED	JUDICIARY	14-Apr-2025	04	841,451.04	211,737.68	157,115.04	896,073.68
175	1395	2201012946/2025	SA'ADU NUHU SHINKAFI	JUDICIARY	14-Apr-2025	14	1,323,155.52	813,561.84	3,357,279.19	0.00
176	19761	2201012710/2025	KAKA LIMAN	SCHOOLS FEEDING	14-Apr-2025	04	735,134.88	51,288.48	0.00	786,423.36
177	14049	2201012836/2025	LAWALI ABUBAKAR	JUDICIARY	14-Apr-2025	02	1,200,096.00	293,356.80	153,607.20	1,339,845.60



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

17 8	669 3	220101 2693/2 025	MOHAMMA D YAHAYA MARADUN	TSB	14- Apr- 2025	1 4	3,175,560. 00	1,058,5 20.00	772,700.08	3,461,379.92
17 9	311 4	220101 2655/2 025	SHU'AIBU DARI ISAH	H.S.M.B	14- Apr- 2025	1 4	4,516,353. 60	718,510 .80	0.00	5,234,864.40
18 0	892 9	220101 2419/2 025	UMAR D. IBRAHIM	RADIO & TV	14- Apr- 2025	0 6	916,151.0 4	462,749 .76	634,632.00	744,268.80
18 1	396 7	220101 2992/2 025	LAWALI SULEMAN	STTB	14- Apr- 2025	1 6	5,778,576. 00	513,651 .20	403,104.00	5,889,123.20
18 2	102 83	220101 2765/2 025	ALMUSTAP HA ISAH	H.S.M.B	15- Apr- 2025	0 7	1,336,876. 08	460,404 .00	164,230.45	1,633,049.63
18 3	109 93	220101 2675/2 025	HASSAN AHMED TSAFE	H.S.M.B	16- Apr- 2025	1 4	6,158,664. 00	821,155 .20	739,545.00	6,240,274.20
18 4	104 1	220101 2917/2 025	LAWALI HASSAN BUNGUDU	MIN OF FINANCE	16- Apr- 2025	1 4	3,300,372. 00	440,049 .60	419,752.00	3,320,669.60
18 5	894 4	220101 2884/2 025	BELLO ABDULLAHI ABARMA	MIN. OF INFORMA TION	17- Apr- 2025	0 4	871,904.1 6	139,618 .64	0.00	1,011,522.80
18 6	835 1	220101 1897/2 024	GARBA LIMAN	TSB	22- Apr- 2025	1 6	5,490,873. 12	438,768 .40	523,998.21	5,405,643.31
18 7	216 52	220101 2849/2 025	YUSHA'U USMAN MARU	C.O.E. MARU	23- Apr- 2025	0 3	777,556.8 0	72,698. 40	0.00	850,255.20
18 8	494 89	220101 2618/2 024	AZEEZAT JIMOH BUKKY	A.S.Y.S.H.	23- Apr- 2025	1 2	1,676,129. 76	0.00	0.00	1,676,129.76
18 9	227 83	220101 2665/2 025	ABDULKADI R YUSUF	FEB	23- Apr- 2025	1 0	427,089.8 2	114,749 .69	0.00	541,839.51



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

19 0	205 39	220101 191/20 25	AHMAD UMAR IMAM	A.I.E.B	23- Apr- 2025	0 9	388,582.2 2	768,789 .63	167,654.16	989,717.69
19 1	494 95	220101 2615/2 025	DR OKEREKE HYACINTH	YBS HOSPITAL	23- Apr- 2025	1 3	2,704,583. 52	1,001,6 97.60	320,811.00	3,385,470.12
19 2	533 3	220101 2176/2 025	HUSSAINI SANI YUSUF	ADMIN	23- Apr- 2025	1 6	1,251,724. 32	223,312 .32	0.00	1,475,036.64
19 3	113 33	220101 2991/2 025	RAYYAH ISAH	STTB	23- Apr- 2025	1 4	2,865,921. 60	510,369 .60	0.00	3,376,291.20
19 4	856 2	220101 2940/2 025	BELLO YAKUBU MARU	C.O.E MARU	23- Apr- 2025	0 7	1,985,156. 96	136,236 .24		2,121,393.20
19 5	617 9	220101 2777/2 025	ABDULLAH MUHAMMA D KETA	T.S.B	23- Apr- 2025	1 6	5,890,915. 20	523,638 .40	0.00	6,414,553.60
19 6	683 6	220101 2254/2 024	SAMA'ILA MUSA	AGP T/MAFAR A	28- Apr- 2025	1 3	3,895,438. 02	3,860,9 03.78	0.00	7,756,341.80
19 7	620 3	220101 2783/2 025	TUKUR ALIYU R/DORUWA	SCHOLAR SHIP BOARD	28- Apr- 2025	1 6	6,990,804. 00	621,404 .80	183,606.00	7,428,602.80
19 8	151 12	220101 2893/2 025	ALHASSAN M SULEIMAN	HSMB	28- Apr- 2025	0 3	1,354,428. 00	180,590 .40	66,130.94	1,468,887.46
19 9	551 7	220101 2984/2 025	AMINU AUDU	MIN OF FINANCE	28- Apr- 2025	1 4	3,961,322. 80	706,714 .88	0.00	4,668,037.68
20 0	212 04	220101 3034/2 025	USMAN ABUBAKAR	AIEB	28- Apr- 2025	0 7	700,436.6 4	447,238 .26	0.00	1,147,674.90
20 1	235 1	220101 3036/2 025	HAMZA MUHAMMA D	MIN. OF COMMER CE	28- Apr- 2025	1 4	3,565,585. 92	238,542 .72	0.00	3,804,128.64



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

20 2	641 4	221012 941/20 25	MUHAMMA D BALA GORA	AIEB	28- Apr- 2025	1 6	7,184,016. 00	798,224 .00	227,580.00	7,754,660.00
20 3	613 4	220101 2947/2 025	BELLO MUHD NAFARU	TSB	29- Apr- 2025	1 4	2,498,107. 20	1,185,5 42.40	1,851,916.6 5	1,831,732.95
20 4	173 08	220101 2846/2 025	BASHIR ABUBAKAR BISU	TSB	29- Apr- 2025	1 4	1,451,695. 20	475,046 .60	66,674.00	1,860,067.80
20 5	891 8	220101 2888/2 025	ABDULLAHI BALA FADAMA	SPORTS DEVT	29- Apr- 2025	0 4	837,711.8 4	288,497 .70	354,140.16	772,069.38
20 6	151 76	220101 2998/2 025	ZAINAB ISYAKU	KING FAHAD HOSPITAL	29- Apr- 2025	0 4	837,711.8 4	250,031 .34	165,327.36	922,415.82
20 7	112 58	220101 3004/2 025	SA'IDU HASSAN	AIEB	29- Apr- 2025	1 6	5,571,885. 60	3,348,8 55.90	3,318,655.3 3	5,602,086.17
20 8	365 5	220101 2936/2 025	MAMMAN HARUNA	TSB	29- Apr- 2025	1 4	2,667,470. 40	1,319,6 21.60	1,352,225.1 4	2,634,866.86
20 9	494 84	220101 2762/2 025	NAFI'U LAWAL	A.S.Y.S.H.	29- Apr- 2025	0 9	1,217,972. 16	0.00	0.00	1,217,972.16
21 0	244 5	220101 3049/2 025	NASIRU ABDULLAHI ANKA	WATER CORPORA TION	29- Apr- 2025	0 7	2,157,768. 00	431,553 .60	0.00	2,589,321.60
21 1	173 60	220101 2773/2 025	KARIMA IDRIS	TSB	29- Apr- 2025	1 3	1,420,108. 80	464,710 .40	53,503.00	1,831,316.20
21 2	272 73	220101 3018/2 025	MUSA HASSAN	STTB	29- Apr- 2025	1 3	3,261,217. 44	1,309,0 80.24	1,103,814.3 6	3,466,483.32
21 3	274 03	220101 2776/2 025	AHMAD ILYASU KURAH	T.S.B	29- Apr- 2025	1 3	1,337,364. 00	604,998 .00	732,681.07	1,209,680.93



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

21 4	569	220101 2922/2 025	AUWAL MUHAMMA D DAKI TAKWAS	STTB	30- Apr- 2025	1 4	3,175,560. 00	1,270,2 24.00	840,031.20	3,605,752.80
21 5	711 3	220101 2986/2 025	ALIYU MAMMAN	ESTABLIS HMENT	30- Apr- 2025	0 4	941,608.8 0	256,802 .40	128,778.24	1,069,632.96
21 6	139 80	220101 2782/2 025	ABBAS YUSUF	JUDICIAR Y	2-May- 2025	1 0	1,803,960. 00	601,320 .00	571,638.72	1,833,641.28
21 7	253 13	220101 2512/2 024	ABBAS SANI DAHURU	COE MARU	6-May- 2025	1 1	1,287,195. 30	2,831,8 29.44	1,252,999.0 0	2,866,025.74
21 8	449 7	220101 3054/2 025	MUHD K ABUBAKAR	ZADP	6-May- 2025	1 4	2,669,622. 72	486,912 .32	0.00	3,156,535.04
21 9	271 5	220101 3053/2 025	MUHD MANDE KAYA	ESTABLIS HMENT	6-May- 2025	1 4	3,913,308. 00	173,924 .80	208,504.40	3,878,728.40
22 0	630 4	220101 2622/2 025	YUNUSA MUHD GODEL	TSB	6-May- 2025	1 4	3,374,028. 00	1,199,6 54.40	969,878.00	3,603,804.40
22 1	182 56	220101 2701/2 025	MUHD SANI GUSAU	FEB	6-May- 2025	1 4	1,654,433. 60	346,276 .80	90,340.67	1,910,369.73
22 2	139 25	220101 2869/2 025	ADAMU MUHD	JUDICIAR Y	7-May- 2025	0 5	872,827.2 0	380,748 .60	443,642.32	809,933.48
22 3	302 32	220101 3021/2 025	ZAKARA DAN SANI	STTB	7-May- 2025	0 4	598,365.6 0	213,702 .00	220,281.60	591,786.00
22 4	110 95	220101 2723/2 025	YUSUF MUHD GADO	HSMB	7-May- 2025	0 2	752,060.1 6	381,363 .84	573,552.00	559,872.00
22 5	137 94	220101 3064/2 025	KULU MUHD	JUDICIAR Y	7-May- 2025	0 9	1,776,744. 00	868,630 .40	1,266,181.1 2	1,379,193.28
22 6	194 69	220101 2619/2 025	ABBAS HAMZA	HSMB	7-May- 2025	1 0	593,363.7 9	761,849 .40	0.00	1,355,213.19



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

22 7	370 4	220101 3048/2 025	AMINA BAWA	FEB	7-May- 2025	0 4	1,625,472. 00	252,851 .20	135,360.00	1,742,963.20
22 8	137 84	220101 3063/2 024	MIKAILU LAWALI	JUDICIAR Y	7-May- 2025	1 3	3,108,240. 00	1,657,7 28.00	2,832,906.6 0	1,933,061.40
22 9	164 9	220101 2979/2 025	ALIYU MUHD BUKKUYUM	WORKS	7-May- 2025	1 0	3,082,536. 00	616,500 .00	64,676.27	3,634,359.73
23 0	658 8	220101 3013/2 025	AHMAD MUHD	SPORTS DEVT	8-May- 2025	1 6	7,019,424. 00	623,948 .80	190,442.00	7,452,930.80
23 1	248 5	220101 3055/2 025	IBRAHIM A ALIYU	MIN OF FINANCE	8-May- 2025	1 4	2,944,440. 00	719,752 .00	839,504.00	2,824,688.00
23 2	248 09	220101 3068/2 025	NASIRU SALIHU LIMAN	PREACHI NG & ESTABLIS HMENT	9-May- 2025	1 6	6,644,705. 28	1,331,2 16.64	0.00	7,975,921.92
23 3	460 9	220101 2989/2 025	SULEIMAN SALEH	ZADP	12- May- 2025	1 2	3,551,436. 00	552,445 .60	232,696.00	3,871,185.60
23 4	324 22	220101 2659/2 025	IDRIS MOHD DOSARA	JUDICIAR Y	12- May- 2025	1 6	4,546,577. 35	2,838,9 42.40	6,648,096.9 3	737,422.82
23 5	269 09	220101 3028/2 025	SANI DANBABA BELLO	AIEB	12- May- 2025	1 2	1,223,527. 20	728,290 .00	1,352,308.2 8	599,508.92
23 6	581 4	220101 2975/2 025	DIJE UMAR	TSB	12- May- 2025	1 4	4,184,676. 00	371,971 .20	115,869.00	4,440,778.20
23 7	107 5	220101 2863/2 025	YUSUF ABUBAKAR	WATER RESOURC ES	12- May- 2025	0 7	1,364,656. 80	367,407 .60	128,778.24	1,603,286.16



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

23 8	731 9	220101 3066/2 025	DAUDA YUSUF	HOUSE OF ASSEMBLY	12- May- 2025	0 3	874,449.1 2	219,299 .74	37,462.20	1,056,286.66
23 9	133 64	220101 2649/2 025	ALTINE ABDULLAHI MARADUN	JUDICIARY	12- May- 2025	0 3	907,447.2 0	329,980 .80	460,821.60	776,606.40
24 0	269 52	220101 2668/2 025	MUSA S KAYA	HSMB	12- May- 2025	0 4	1,282,212. 00	626,859 .20	420,000.00	1,489,071.20
24 1	340 1	220101 2486/2 024	SANI AMADU	HSMB	13- May- 2025	0 4	1,028,959. 20	552,873 .60	661,309.40	920,523.40
24 2	251 72	220101 2755/2 025	ABDULLAHI HARUNA	JUDICIARY	13- May- 2025	0 4	664,241.7 6	249,800 .32	150,684.00	763,358.08
24 3	118 5	220101 2842/2 025	SHAAIBU MAGAJI B/TSABA	MIN OF AGRICULTURE	13- May- 2025	0 3	1,138,433. 76	254,360 .20	64,389.12	1,328,404.84
24 4	292 45	220101 2806/2 025	HAUWA ABDULLAHI BAGA	MIN OF HEALTH	13- May- 2025	0 3	568,747.2 0	176,040 .80	167,431.68	577,356.32
24 5	161 5	220101 2703/2 025	TUNAU S MARADUN	BUDGET & PLANNING	14- May- 2025	0 7	1,154,709. 60	183,703 .80	114,478.68	1,223,934.72
24 6	620 8	220101 2965/2 025	HAMISU MUHAMMAD GUSAU	TSB	14- May- 2025	1 6	6,804,382. 56	605,869 .68	201,552.00	7,208,700.24
24 7	149 71	220101 3051/2 025	TUKUR YAHAYA BUNGUDU	SSEB	14- May- 2025	1 4	2,655,540. 00	1,180,240.00	1,099,809.96	2,735,970.04
24 8	185 18	220101 2549/2 024	TAWAKALTU ABDULAZIZ	CASS BAKURA	14- May- 2025	0 9	1,062,012. 20	3,186,036.00	77,079.00	4,170,969.20



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

24 9	158 97	220101 3008/2 025	ABBAS A BALA	MIN OF FINANCE	14- May- 2025	1 5	5,093,100. 00	339,540 .00	0.00	5,432,640.00
25 0	112 56	220101 3067/2 025	HAMZA ABUBAKAR	AIEB	14- May- 2025	1 4	2,921,509. 68	1,775,1 57.02	1,593,446.9 4	3,103,219.76
25 1	220 6	220101 3069/2 025	RILWANU SAMBO	ZAGIS	14- May- 2025	1 6	6,937,956. 00	616,707 .20	145,618.00	7,409,045.20
25 2	134 79	220101 2612/2 024	ALIYU RABIU BAKURA	JUDICIAR Y	14- May- 2025	0 8	1,535,256. 00	682,336 .00	578,176.16	1,639,415.84
25 3	360 16	220101 2956/2 025	SAMINU ISAH KANOMA	ZACAS	14- May- 2025	0 8	1,188,690. 42	0.00	57,643.82	1,131,046.60
25 4	414	220101 3007/2 025	BALA UMAR MAYANCHI	ANIMAL HEALTH	14- May- 2025	1 3	3,573,696. 00	158,830 .92	204,671.00	3,527,855.92
25 5	376 7	220101 3070/2 025	ZUBAIRU A MANI	SSSB	14- May- 2025	0 4	1,282,212. 00	769,462 .20	755,251.20	1,296,423.00
25 6	129 98	220101 2939/2 025	SAIDU ALH KOSHI	JUDICIAR Y	14- May- 2025	0 6	952,320.9 6	304,991 .68	83,187.86	1,174,124.78
25 7	908 7	220101 3011/2 025	YAHAYA MUHD	ZAGIS	14- May- 2025	0 7	1,415,237. 76	258,997 .76	98,616.00	1,575,619.52
25 8	597 3	220101 3041/2 025	ATTAH MAIHEKE	STTB	14- May- 2025	0 4	1,111,250. 40	498,638 .00	631,822.00	978,066.40
25 9	268 8	220101 2740/2 025	LAWALI ABUBAKAR	WATER BOARD	14- May- 2025	1 3	2,384,333. 24	697,007 .48	224,810.07	2,856,530.65
26 0	997 6	220101 3058/2 025	SALISU BARAU	HOS	14- May- 2025	0 7	1,328,197. 44	306,144 .80	317,515.44	1,316,826.80
26 1	268 7	220101 2739/2 025	ISMAIL MUHD	WATER BOARD	14- May- 2025	0 7	1,364,656. 08	459,259 .50	237,987.00	1,585,928.58



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

26 2	966 1	220101 2854/2 025	MOHD SULAIMAN	PHCB	14- May- 2025	0 2	497,247.8 9	424,071 .06	933,642.24	0.00
26 3	114 20	220101 2677/2 025	MUHD SANI ADAMU	HISBAH COMMISS ION	14- May- 2025	0 4	803,519.5 2	351,895 .96	122,852.00	1,032,563.48
26 4	309 02	220101 2778/2 025	ABUBAKAR MUHD	TSB	14- May- 2025	1 2	1,147,232. 80	355,095 .78	696,684.60	805,643.98
26 5	219 72	220101 2625/2 025	SARKI S HATSI	ZACAREP	14- May- 2025	0 4	666,750.2 4	219,400 .72	363,720.17	522,430.79
26 6	494 33	220101 2617/2 024	ENIOLA ABANIWO	YBS HOSPITAL	14- May- 2025	1 1	1,536,835. 68	0.00	303,801.21	1,233,034.47
26 7	938 9	220101 3075/2 025	DR SULAIMAN GARBA	ANIMAL HEALTH	14- May- 2025	1 6	10,921,36 0.32	1,748,8 45.28	1,914,552.0 0	10,755,653.60
26 8	396 9	220101 3077/2 025	ABUBAKAR ABUBAKAR	STTB	15- May- 2025	1 6	7,184,016. 00	798,224 .00	0.00	7,982,240.00
26 9	290 1	220101 3030/2 025	MUHAMMA D SODANGI	NOMADIC EDUCATI ON	15- May- 2025	0 5	1,015,329. 60	207,073 .80	32,506.56	1,189,896.84
27 0	578 3	220101 3072/2 025	ADAMU MUHD	STTB	15- May- 2025	0 7	1,132,252. 99	914,511 .96	823,718.28	1,223,046.67
27 1	163 29	220101 3073/2 025	IBRAHIM BALA MARU	ZEPEA	15- May- 2025	0 1	651,088.8 0	151,416 .00	30,364.00	772,140.80
27 2	897 5	220101 3046/2 025	UMAR AHMAD MORIKI	OFFICE OF THE SSG	15- May- 2025	0 4	871,904.1 6	179,509 .68	148,664.00	902,749.84
27 3	396 8	220101 3076/2 025	SULAIMAN MUHD GUSAU	SSSB	15- May- 2025	1 6	7,184,016. 00	638,579 .20	0.00	7,822,595.20



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

27 4	255 0	220101 2671/2 025	HASSAN SHUAIBU	WATER BOARD	15- May- 2025	0 7	1,341,889. 92	419,745 .76	157,798.04	1,603,837.64
27 5	129 89	220101 3080/2 025	MUHD ALIYU DAMAGA	JUDICIAR Y	15- May- 2025	0 3	808,452.9 6	92,807. 10	45,808.00	855,452.06
27 6	207 45	220101 3079/2 025	HARUNA ABDULLAHI	AIEB	15- May- 2025	0 9	772,911.3 6	363,334 .40	378,648.16	757,597.60
27 7	117 71	220101 2698/2 025	MUHTARI ALIYU	MIN OF EDUCATI ON	19- May- 2025	0 3	775,454.8 8	446,849 .00	372,372.00	849,931.88
27 8	286 52	220101 2872/2 025	ALIYU ABDULLAHI GORA	PROJECT IMPLEME NTATION	19- May- 2025	0 4	564,173.2 8	365,430 .42	529,047.52	400,556.18
27 9	846 8	220101 3023/2 025	BELLO SANI	TSB	22- May- 2025	1 4	2,717,500. 00	371,733 .60	227,580.00	2,861,653.60
28 0	492 67	220101 2616/2 024	AMINU ALMUSTAP HA	YBS HOSPITAL	22- May- 2025	1 3	2,658,015. 36	0.00	0.00	2,658,015.36
28 1	381 03	220101 3084/2 025	BELLO AHMAD BUNGUDU	ZACAS	22- May- 2025	0 8	841,923.0 0	0.00	0.00	841,923.00
28 2	410 33	220101 3089/2 025	RUFAI MAYANA	MINOF FINANCE	26- May- 2025	1 6	7,102,008. 00	789,112 .00	188,164.00	7,702,956.00
28 3	816 2	220101 3074/2 025	LAWALI MOHAMME D	ZACAS	26- May- 2025	0 3	1,149,633. 60	104,840 .80	0.00	1,254,474.40
28 4	783 4	220101 2707/2 025	ZUBAIRU MUHD	RELIGIOU S AFFAIRS	26- May- 2025	0 7	1,524,822. 72	173,820 .20	0.00	1,698,642.92
28 5	271 71	220101 2785/2 025	ALH MOHAMME D SANI	HSMB	27- May- 2025	0 3	625,347.3 6	103,520 .34	0.00	728,867.70



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

28 6	215 79	220101 2985/2 025	ADAMU MUSA	AIEB	27- May- 2025	0 9	873,477.1 2	163,333 .12	0.00	1,036,810.24
28 7	598	220101 3056/2 025	ADAMU LAWALI	MIN OF FINANCE	27- May- 2025	1 4	3,709,980. 00	82,444. 00	0.00	3,792,424.00
28 8	197 15	220101 2714/2 025	NASIRU ABUBAKAR	STTB	27- May- 2025	0 2	656,091.8 4	230,032 .20	196,588.80	689,535.24
28 9	408 2	220101 2704/2 025	UMAR DAN LABBO	AIEB	27- May- 2025	0 4	1,111,250. 40	349,046 .60	183,989.75	1,276,307.25
29 0	407 9	220101 23071/ 2025	NASIRU DAHURU	AIEB	27- May- 2025	1 6	6,992,442. 24	1,089,5 75.76	806,208.00	7,275,810.00
29 1	401 9	220101 3095/2 025	RABIU SAIDU MAFARA	TSB	27- May- 2025	1 6	7,102,008. 00	631,289 .60	0.00	7,733,297.60
29 2	172 75	220101 2516/2 024	SULEIMAN ALIYU	TSB	27- May- 2025	1 2	579,235.4 0	1,163,1 42.08	111,771.45	1,630,606.03
29 3	118 63	220101 2856/2 025	ALIYU ISAH KURA	HSMB	27- May- 2025	0 7	1,257,332. 16	317,540 .52	317,515.44	1,257,357.24
29 4	555	220101 2843/2 025	SHEHU ALTINE	SCIENCE & TECHNIC AL	27- May- 2025	0 3	1,237,428. 00	577,466 .40	409,326.72	1,405,567.68
29 5	649 1	220101 3033/2 025	YUSUF IDRIS MARADUN	CHST TSAFE	28- May- 2025	1 6	8,585,172. 00	5,283,1 82.70	7,534,790.0 0	6,333,564.70
29 6	253 12	220101 2590/2 024	AHMAD YAHAYA M	COE MARU	28- May- 2025	1 2	1,749,770. 83	0.00	94,105.00	1,655,665.83
29 7	131 48	220101 3094/2 024	SAMAILA BALA ZURMI	JUDICIAR Y	28- May- 2025	0 9	1,665,288. 00	1,036,1 70.20	1,144,385.2 5	1,557,072.95
29 8	324 64	220101 2670/2 025	ISIIYAKU M SHAAIBU	AGP T/MAFAR A	28- May- 2025	0 6	852,868.8 0	121,838 .40	48,683.00	926,024.20



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

29 9	970 4	220101 3012/2 025	KABIRU MAGAWAT A	HISBAH COMMISS ION	28- May- 2025	0 4	871,904.1 6	259,291 .76	132,261.88	998,934.04
30 0	497 36	220101 2660/2 025	HAMZA ALIYU KAURA	ZSUBEB	29- May- 2025	1 6	5,576,748. 96	3,730,9 23.60	3,379,674.6 0	5,927,997.96
30 1	248 9	220101 3142/2 025	AYUBA LAWALI	JUDICIAR Y	29- May- 2025	1 4	3,408,443. 04	532,069 .16	958,171.92	2,982,340.28
30 2	168 00	220101 3091/2 025	INNO MAMMAN	ZESA	29- May- 2025	0 3	880,997.7 6	184,394 .88	0.00	1,065,392.64
30 3	915 8		HAMISU UMAR	HOME AFFAIRS	27- Dec- 2023		0.00	303,857 .32	0.00	303,857.32
30 4	499 6	220101 3146/2 025	NASIRU GARBA	GOVT PRINTING	2-Jun- 2025	1 0	2,675,124. 00	118,894 .40	0.00	2,794,018.40
30 5	150 53	220101 3104/2 025	ABDULAZIZ NASIRU	TSB	2-Jun- 2025	1 4	1,531,446. 72	747,915 .84	1,159,050.1 2	1,120,312.44
30 6	137 85	220101 3099/2 025	DAHIRU MUHD MAFARA	JUDICIAR Y	2-Jun- 2025	1 4	3,109,169. 28	346,054 .80	229,613.00	3,225,611.08
30 7	642 8	220101 3101/2 025	HARUNA AMADU	TSB	2-Jun- 2025	1 6	6,115,674. 24	273,836 .16	93,386.34	6,296,124.06
30 8	108 86	220101 2795/2 025	LAWALI USMAN	HSMB	2-Jun- 2025	0 3	986,123.5 0	260,046 .49	50,700.28	1,195,469.71
30 9	211 2	220101 2200/2 024	DR ABDULLAHI S/FADA	ANIMAL HEALTH	3-Jun- 2025	1 6	1,530,848. 16	342,727 .20	0.00	1,873,575.36
31 0	431 3	220101 2644/2 025	MANSUR IBRAHIM SHAFII	RADIO & TELEVISI ON	3-Jun- 2025	1 6	1,202,184. 00	143,676 .00	0.00	1,345,860.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

31 1	529 8	220101 2578/2 024	SAADU BAWA	ARTS & CULTURE	3-Jun- 2025	1 4	917,195.0 4	102,269 .40	0.00	1,019,464.44
31 2	104 41	220101 3113/2 025	ALIYU AKILU	ADMIN DEPT	3-Jun- 2025	1 6	7,184,016. 00	638,579 .20	773,281.60	7,049,313.60
31 3	284 09	220101 2595/2 024	MARYAM SALISU	HSMB	3-Jun- 2025	1 2	1,762,580. 16	1,395,3 75.96	119,578.00	3,038,378.12
31 4	381 02	220101 3083/2 025	ABBAS KADO	ZACAS	11-Jun- 2025	0 8	841,923.0 0	0.00	0.00	841,923.00
31 5	204	220101 2524/2 024	ABDULLAHI YAHAYA	MIN OF FINANCE	11-Jun- 2025	1 6	1,293,004. 80	144,448 .10	0.00	1,437,452.90
31 6	245 75	220101 2899/2 025	YAHAYA MUSA BAKURA	MIN OF FINANCE	11-Jun- 2025	1 5	1,077,768. 00	119,752 .00	0.00	1,197,520.00
31 7	132 79	220101 2847/2 025	YAHAYA ABDULLAHI	JUDICIAR Y	11-Jun- 2025	0 3	1,163,236. 80	343,683 .60	39,278.76	1,467,641.64
31 8	139 61	220101 3038/2 025	ALIYU BELLO	JUDICIAR Y	11-Jun- 2025	0 6	822,699.3 6	244,658 .96	153,607.20	913,751.12
31 9	428 73	220101 2603/2 024	MUHD SANI MADA	LG AFFAIRS	11-Jun- 2025	1 4	8,310,779. 28	2,031,5 23.78	174,181.80	10,168,121.26
32 0	176 1	220101 2808/2 025	ABUBAKAR ALIYU ANKA	WORKS & TRANSPOR T	11-Jun- 2025	0 7	2,157,768. 00	527,454 .40	64,636.00	2,620,586.40
32 1	791 4	220101 3160/2 025	INNO WAKILI	WOMEN AFFAIRS	11-Jun- 2025	0 4	871,904.1 6	239,454 .24	102,331.68	1,009,026.72
32 2	145 48	220101 3110/2 025	ATTAHIRU ABDULLAHI	ESTABLIS HMENT	11-Jun- 2025	1 2	1,597,168. 80	517,601 .00	381,370.55	1,733,399.25



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

323	6397	2201012730/2025	NABARAU DANLANTO	TSB	11-Jun-2025	14	3,060,000.00	1,156,000.00	709,574.08	3,506,425.92
324	6648	2201012810/2025	SANI SAIDU S/BIRNI	TSB	16-Jun-2025	16	7,184,016.00	638,579.20	0.00	7,822,595.20
325	11225	2201013002/2025	IBRAHIM YAHAYA	WORKS	16-Jun-2025	16	5,861,772.00	1,823,662.40	694,157.48	6,991,276.92
326	768		ISAH SAIDU KANOMA	MIN OF FINANCE	16-Jun-2025	14	3,913,308.00	260,887.20	220,369.80	3,953,825.40
327	2397	2201013106/2025	IBRAHIM YAKUBU	MIN OF FINANCE	16-Jun-2025	14	3,845,340.00	512,712.00	0.00	4,358,052.00
328	21826	2201012751/2025	LAWALI ABUBAKAR D/KADE	JUDICIARY	16-Jun-2025	16	405,506.40	66,348.10	0.00	471,854.50
329	6436	2201013169/2025	SULEIMAN SAMAILA	SSEB	16-Jun-2025	16	6,992,442.20	778,268.40	0.00	7,770,710.60
330	31692	2201012672/2025	SAADU MUAZU	TSB	16-Jun-2025	13	1,212,288.00	375,232.00	256,226.82	1,331,293.18
331	193	2201012563/2024	TUNAU S ZAMFARA	MIN OF FINANCE	17-Jun-2025	16	1,293,084.00	172,411.20	0.00	1,465,495.20
332	7210	2201012584/2024	SHEHU SAIDU ANKA	HOUSE OF ASSEMBLY	17-Jun-2025	16	1,070,788.32	218,384.46	0.00	1,289,172.78
333	11377	2201013175/2025	HASSAN MUHAMMAD	SSEB	17-Jun-2025	14	4,072,909.44	453,320.40	0.00	4,526,229.84
334	7948	2201013177/2025	ALIYU MUHD MAIKIYO	ADMIN DEPT	17-Jun-2025	F I X	12,200,591.40	821,514.56	0.00	13,022,105.96



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

33 5	952 6	220101 3181/2 025	ABUBAKAR JAFARU	ADMIN DEPT	17-Jun- 2025	F I X	13,998,60 4.24	821,514 .32	452,353.00	14,367,765.56
33 6	163 62	220101 3162/2 025	DAHIRU MUHD GUSAU	ZESA	17-Jun- 2025	0 1	681,372.0 0	15,772. 50	0.00	697,144.50
33 7	192 99	220101 3168/2 025	AISHA UMAR	SSEB	17-Jun- 2025	0 4	735,134.8 8	170,961 .60	0.00	906,096.48
33 8	218 96	220101 3016/2 025	ALIYU GADANGA	ZAKAT & ENDOWM ENT	17-Jun- 2025	0 4	655,087.6 8	200,165 .28	297,328.00	557,924.96
33 9	497 30	220101 2785/2 025	NASIRU MUHAMMA D ANKA	ZSUBEB	18-Jun- 2025	1 6	1,459,476. 00	324,328 .00	0.00	1,783,804.00
34 0	103 76	220101 3182/2 025	RASHIDA LAWAL	MIN OF FINANCE	18-Jun- 2025	1 6	800,928.0 0	106,790 .40	0.00	907,718.40
34 1	133 52	220101 3001/2 025	AMINU IBRAHIM MARU	JUDICIAR Y	18-Jun- 2025	1 2	3,383,352. 00	751,856 .00	389,814.00	3,745,394.00
34 2	226 74	220101 3114/2 025	HURE ALIYU	AIEB	18-Jun- 2025	0 2	620,006.4 0	204,019 .20	0.00	824,025.60
34 3	409 3	220101 3184/2 025	SANI UMAR G	AIEB	18-Jun- 2025	1 4	2,424,764. 16	981,452 .16	735,876.56	2,670,339.76
34 4	380 04	220101 3174/2 025	MURTALA ALIYU	CASS BAKURA	18-Jun- 2025	1 4	7,178,001. 60	163,136 .40	0.00	7,341,138.00
34 5	129 67	220101 3190/2 025	GARBA SANI SHINKAFI	JUDICIAR Y	18-Jun- 2025	0 4	1,248,019. 68	166,687 .56	0.00	1,414,707.24
34 6	662 8	220101 3085/2 025	MUTARI DAN SALMU BAKURA	SCHOLAR SHIP BOARD	18-Jun- 2025	1 6	7,184,016. 20	957,868 .80	188,164.00	7,953,721.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

34 7	205 3	220101 2458/2 024	SAADU BALA GWARAM	MIN OF ENVIRON MENT	18-Jun- 2025	1 4	865,856.1 6	135,420 .74	0.00	1,001,276.90
34 8	217 35	220101 2885/2 025	ISAH ABDULLAHI	FORESTR Y MGT AGENCY	18-Jun- 2025	0 2	647,550.7 2	211,901 .76	125,852.00	733,600.48
34 9	193 60	220101 30173/ 2025	ABUBAKAR ALIYU NASARAWA	HSMB	19-Jun- 2025	0 8	1,708,641. 12	357,622 .56	33,788.00	2,032,475.68
35 0	314 40	220101 2370/2 024	IBRAHIM MUHAMMA D	TSB	20-Jun- 2025	1 2	534,714.5 8	530,402 .24	0.00	1,065,116.82
35 1	168 9	220101 273/20 25	SANUSI YAHAYA GUMMI	DURET	20-Jun- 2025	1 4	4,184,496. 00	650,921 .60	104,938.00	4,730,479.60
35 2	188 9	220101 3072/2 025	NASIRU MUHD	DURET	20-Jun- 2025	1 4	4,184,496. 00	650,921 .60	209,876.00	4,625,541.60
35 3	504 2	220101 3145/2 025	UMAR ADAMU	AFFORES TATION	20-Jun- 2025	0 3	1,167,834. 00	52,928. 16	0.00	1,220,762.16
35 4	787 3	220101 3194/2 025	AISHATU MUSTAPHA	MIN OF FINANCE	20-Jun- 2025	1 3	3,506,580. 00	623,392 .00	277,275.00	3,852,697.00
35 5	593 6	220101 3090/2 025	LAWALI ISMAIL	SCIE & TECH	20-Jun- 2025	1 4	3,709,980. 00	402,220 .00	0.00	4,112,200.00
35 6	201 06	220101 22798/ 2025	MURTALA A MANDE	HSMB	20-Jun- 2025	0 2	718,540.7 3	183,812 .75	48,697.00	853,656.48
35 7	245 91	220101 2875/2 025	ALIYU MUSA	ZACAS	23-Jun- 2025	0 8	987,950.6 8	0.00	0.00	987,950.68



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

35 8	681 8	220101 3205/2 025	LAWALI IBRAHIM	AGP T/MAFAR A	23-Jun- 2025	0 5	1,203,048. 00	355,446 .00	347,904.00	1,210,590.00
35 9	67	220101 3103/2 025	AMADU MANI MARADUN	MIN OF FINANCE	23-Jun- 2025	1 4	4,116,708. 00	914,824 .00	369,962.96	4,661,569.04
36 0	192 83	220101 3206/2 025	BARAKA YAHUZA	FEB	23-Jun- 2025	0 4	694,822.0 8	373,537 .48	609,120.00	459,239.56
36 1	135 26	220101 3130/2 025	AMINU AUWAL ALIYU	JUDICIAR Y	23-Jun- 2025	1 4	3,194,352. 00	567,884 .80	238,477.00	3,523,759.80
36 2	178 5	220101 3204/2 025	ATTAHIRU MUHD MARADUN	ADMIN DEPT	23-Jun- 2025	F I X	13,604,28 0.12	1,232,2 72.50	452,353.00	14,384,199.62
36 3	856 4	220101 3042/2 025	HAMZA MUHD	COE MARU	23-Jun- 2025	0 6	1,339,888. 32	275,859 .36	202,268.00	1,413,479.68
36 4	111 53	220101 3165/2 025	ISAH JIJJI N/MAILAYI	HSMB	25-Jun- 2025	0 7	1,389,609. 12	380,176 .08	33,214.78	1,736,570.42
36 5	963 3	220101 3211/2 025	AUDU MANDE	MIN OF HEALTH	26-Jun- 2025	0 6	1,331,326. 92	365,462 .28	70,729.36	1,626,059.84
36 6	930 7	220101 3201/2 025	YUSUSF IBRAHIM DAURAN	MIN OF EDUCATI ON	26-Jun- 2025	0 4	1,105,320. 96	252,851 .20	62,937.60	1,295,234.56
36 7	138 63	220101 2588/2 025	LAWALI BELLO KAFINTA	JUDICIAR Y	26-Jun- 2025	0 6	488,188.0 2	472,607 .52	748,793.23	212,002.31
36 8	578	220101 3199/2 025	IBRAHIM S ABUBAKAR	MIN OF EDUCATI ON	26-Jun- 2025	0 7	1,574,604. 00	1,259,6 83.20	320,391.55	2,513,895.65
36 9	262 58	220101 3195/2 025	HADIZA ABDULLAHI	SSEB	26-Jun- 2025	0 4	759,364.3 2	179,579 .40	0.00	938,943.72



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

370	20004	2201013148/2025	AMINU IBRAHIM	HISBAH COMMISSION	26-Jun-2025	07	1,328,197.44	183,686.88	41,191.00	1,470,693.32
371	4879	2201012995/2025	HAMZA ISMAIL	LIASON OFFICE	26-Jun-2025	12	2,132,433.12	769,074.24	1,033,802.00	1,867,705.36
372	29672	2201013137/2025	GOJE D/RUSA KURYA	MIN OF EDUCATION	26-Jun-2025	04	577,466.40	192,488.80	125,875.20	644,080.00
373	13287	2201013209/2025	MUHD MODI MAMU	JUDICIARY	26-Jun-2025	04	826,224.48	207,906.16	0.00	1,034,130.64
374	27586	2201013122/2025	JAMILU SADA	ZEPEA	26-Jun-2025	02	645,559.20	121,387.20	0.00	766,946.40
375	21881	2201012950/2025	INNO LUMU KURYA	CHST TSAFE	26-Jun-2025	04	767,707.20	324,799.20	286,060.00	806,446.40
376	29669	2201013203/2025	ABU YAR SHINKAFI	MIN OF EDUCATION	26-Jun-2025	02	560,044.80	240,019.20	251,750.40	548,313.60
377	4602	2201012541/2024	SAADU SANDA GADA	ZADP	26-Jun-2025	06	1,139,050.56	539,181.72	0.00	1,678,232.28
378	11173	2201013183/2025	ASHIBI MUHAMMAD	KING FAHAD	26-Jun-2025	04	1,162,261.92	159,526.14	37,166.00	1,284,622.06
379	32859	2201013173/2025	BELLO ISAH	SCIE & TECH	26-Jun-2025	02	311,044.52	97,828.51	1,049,040.00	0.00
380	5177	2201013217/2025	IBRAHIM ABDULLAHI ZURMI	LG AUDIT	26-Jun-2025	14	4,682,816.93	522,145.05	0.00	5,204,961.98
381	32408	2201012971/2025	SANI IBRAHIM	DURET	30-Jun-2025	02	679,392.00	129,408.00	0.00	808,800.00



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

38 2	135 65	220101 2609/2 024	NAMADINA MUHD ANKA	COE MARU	30-Jun- 2025	1 1	4,034,720. 64	1,115,9 86.56	1,054,854.0 0	4,095,853.20
38 3	294 99	220101 2818/2 025	AMINU USMAN	HSMB	2-Jul- 2025	0 4	273,889.4 4	0.00	0.00	273,889.44
38 4	504 9	220101 3163/2 025	SURAJO MUHAMMA D	AFFORES TATION	2-Jul- 2025	0 4	1,192,012. 80	108,364 .80	234,145.80	1,066,231.80
38 5	310 9	220101 2827/2 025	ABDULAZIZ BELLO	HSMB	3-Jul- 2025	1 4	8,538,766. 92	1,138,5 02.22	271,014.01	9,406,255.13
38 6	211 66	220101 3230/2 025	UMAR IBRAHIM MARU	AIEB	3-Jul- 2025	0 3	643,462.5 6	272,234 .16	257,556.48	658,140.24
38 7	170 00	220101 3237/2 025	IBRAHIM SARKI	SCIE & TECH	3-Jul- 2025	0 2	873,504.0 0	101,100 .00	0.00	974,604.00
38 8	961 0	220101 3215/2 025	AHMAD ABARSHI ANKA	MIN OF FINANCE	3-Jul- 2025	1 6	7,184,016. 00	638,579 .20	307,193.12	7,515,402.08
38 9	113 45	220101 3220/2 025	BARAU NA GILIBA	SSEB	3-Jul- 2025	1 3	1,728,672. 96	595,333 .80	451,703.35	1,872,303.41
39 0	204 46	220101 3219/2 025	DALHATU UMAR	AIEB	3-Jul- 2025	0 7	778,527.3 6	512,364 .16	585,118.08	705,773.44
39 1	224 03	220101 2580/2 025	UMAR YAHAYA	ZACAREP	3-Jul- 2025	0 8	593,250.7 2	0.00	343,406.00	249,844.72
39 2	370 68	220101 3269/2 025	SANI HAMZA KAURA	ADMIN DEPT	8-Jul- 2025	1 6	4,885,130. 88	670,508 .16	190,442.00	5,365,197.04
39 3	151 44	220101 3006/2 025	LAWAL ABUBAKAR	COE MARU	8-Jul- 2025	0 7	2,303,488. 00	319,929 .00	104,571.00	2,518,846.00
39 4	317 40	220101 3225/2 025	SANI ALH MUHAMMA D	TSB	10-Jul- 2025	1 3	1,597,131. 36	191,575 .10	86,736.00	1,701,970.46



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

395	35020	2201013223/2025	ABDURRAUF MUHAMMED	ZACAS	10-Jul-2025	03	649,420.80	77,312.00	69,600.00	657,132.80
396	6390	2201013052/2025	AHMAD ABDULLAHI WANKE	TSB	10-Jul-2025	14	2,921,515.20	1,174,957.20	772,700.08	3,323,772.32
397	23493	2201013202/2025	MANDE USMAN MARU	JUDICIARY	10-Jul-2025	13	1,434,435.84	201,178.88	220,366.00	1,415,248.72
398	10147	2201013228/2025	ABUBAKAR MUHD TUKUR	SSSMB	10-Jul-2025	16	4,586,425.92	629,509.44	158,461.00	5,057,474.36
399	5997	2201013249/2024	ALIYU UMAR MARKE	TSB	11-Jul-2025	16	4,372,409.76	2,470,288.00	2,534,770.95	4,307,926.81
400	9644	2201013242/2025	MUHAMMAD MURTALA	LG PENSION	11-Jul-2025	04	837,711.84	346,194.24	261,537.76	922,368.32
401	4094	2201013245/2025	ABUBAKAR GARBA MALIKI	AIEB	11-Jul-2025	14	2,206,833.60	1,492,326.00	1,773,935.20	1,925,224.40
402	9135	2201013278/2025	GARBA GUSAU	ANIMAL HEALTH	11-Jul-2025	04	769,327.20	801,382.50	1,028,130.34	542,579.36
403	17089	2201013310/2025	MUHAMMAD ADAMU KANOMA	MIN OF EDUCATION	11-Jul-2025	04	1,282,212.00	227,948.80	101,520.00	1,408,640.80
404	14843	2201013276/2025	ILYASU AHMAD JANYAU	HSMB	11-Jul-2025	08	1,512,194.40	455,058.50	405,520.00	1,561,732.90
405	16706	2201013283/2025	LAWALI MUHD BELA	ZEPEA	11-Jul-2025	02	744,876.00	137,940.00	97,200.00	785,616.00
406	13194	2201012367/2023	SAMAILA IDRIS TSAFE	JUDICIARY	11-Jul-2025	10	1,879,128.00	793,409.60	1,107,823.36	1,564,714.24



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

40 7	599	220101 3273/2 025	UMAR IBRAHIM	MIN OF EDUCATI ON	11-Jul- 2025	0 2	1,300,550. 40	174,701 .16	0.00	1,475,251.56
40 8	346 83	220101 3270/2 025	NAZIFI MUHD	SSSMB	11-Jul- 2025	0 3	484,463.0 4	222,696 .72	289,751.04	417,408.72
40 9	623 6	220101 3257/2 025	AHMAD SANI GUSAU	TSB	14-Jul- 2025	1 6	7,184,016. 00	798,224 .00	0.00	7,982,240.00
41 0	784 9	220101 3258/2 025	GARBA DANDARE	RELIGIOU S AFFAIRS	14-Jul- 2025	0 4	1,085,785. 92	124,191 .20	0.00	1,209,977.12
41 1	252 96	220101 3276/2 025	LAWALI MUSA KANOMA	TSB	14-Jul- 2025	1 3	1,823,421. 60	300,007 .40	214,416.00	1,909,013.00
41 2	158 15	220101 3317/2 025	ISAH ALMAJIR	JUDICIAR Y	14-Jul- 2025	0 2	688,055.0 4	64,005. 12	188,355.00	563,705.16
41 3	251 0	220101 3285/2 025	YAKUBU NA MANDE	WATER BOARD	16-Jul- 2025	0 4	1,179,635. 04	474,418 .44	198,392.92	1,455,660.56
41 4	629 7	220101 3321/2 025	MUKHTAR ABDULLAHI	TSB	16-Jul- 2025	1 6	7,102,008. 00	1,104,7 56.80	316,922.00	7,889,842.80
41 5	561 7	220101 3319/2 025	ABUBAKAR UMAR	MIN OF FINANCE	16-Jul- 2025	1 3	3,568,248. 00	1,189,4 16.00	412,131.05	4,345,532.95
41 6	163 2	220101 3349/2 025	NASIRU ADAMU	MIN OF YOUTH	16-Jul- 2025	0 8	1,866,924. 00	497,846 .40	40,094.07	2,324,676.33
41 7	221 45	220101 3316/2 025	MAIMUNA ADAMU	GOVT HOUSE	16-Jul- 2025	0 4	888,591.3 6	103,849 .60	0.00	992,440.96
41 8	135 8	220101 3259/2 025	MANSUR MUHD SHINKAFI	MIN OF AGRICUL TURE	16-Jul- 2025	1 4	3,849,736. 32	172,029 .28	0.00	4,021,765.60



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

419	9084	2201013351/2025	SANI HAMISUI BUNGUDU	HOUSING AND URBAN DEVT.	17-Jul-2025	07	1,415,237.76	161,873.60	77,851.95	1,499,259.41
420	8583	2201013360/2025	MAMMAN BALA	COE MARU	17-Jul-2025	07	1,837,335.36	759,306.96	525,996.03	2,070,646.29
421	3551	2201013147/2025	BASHAR MUHD MAFARA	MIN OF HEALTH	17-Jul-2025	16	8,393,536.26	0.00	0.00	8,393,536.26
422	11419	2201013---/2025	UMAR MUHAMMAD	HISBAH COMMISSION	17-Jul-2025	03	476,077.39	440,812.40	165,704.00	751,185.79
423	15791	2201013312/2025	MUHD S LIMAN	ADMIN DEPT	17-Jul-2025	15	3,518,796.00	0.00	0.00	3,518,796.00
424	35369	2201012987/2025	MUTAKA MUHD	ANIMAL HEALTH	17-Jul-2025	09	1,416,115.64	237,807.50	218,042.12	1,435,881.02
425	2059	2201013265/2025	MUHD RABU II	MIN OF ENVIRONMENT	17-Jul-2025	04	945,344.16	389,259.36	291,397.60	1,043,205.92
426	24153	2201013351/2025	AHMAD SANI	TSB	17-Jul-2025	14	2,065,179.80	96,542.96	0.00	2,161,722.76
427	33501	2201012681/2025	ALIYU ZARUMI	TSB	18-Jul-2025	12	1,135,949.76	0.00	367,805.60	768,144.16
428	1041	2201012917/2025	LAWALI HASSAN BUNGUDU	MIN OF FINANCE	18-Jul-2025	14	816,336.00	181,408.00	0.00	997,744.00



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

429	4027	2201013275/2025	IBRAHIM BARAU G/NAMAYE	TSB	21-Jul-2025	10	1,879,128.00	793,409.60	1,107,823.36	1,564,714.24
430	11136	2201013044/2025	ZUBAIRU YAHAYA	HSMB	21-Jul-2025	12	1,855,742.00	0.00	872,756.04	982,985.96
431	12484	2201013356/2025	HADI NABAKO	MIN OF EDUCATION	24-Jul-2025	03	1,237,428.00	164,990.00	0.00	1,402,418.00
432	32842	2201013398/2025	GARBA DAN MAGAJI	MIN OF WORKS	24-Jul-2025	07	864,091.20	82,294.40	0.00	946,385.60
433	20690	2201013020/2025	AHMAD MUHAMMAD	AIEB	24-Jul-2025	10	528,099.63	537,020.12	1,788,275.66	0.00
434	13416	2201012607/2024	HAMZA ALKALI ABDULLAHI	JUDICIARY	24-Jul-2025	12	2,928,888.00	27,904.80	2,749,500.00	207,292.80
435	26842	2201013031/2025	HALILU IBRAHIM	AIEB	24-Jul-2025	12	687,757.75	709,466.89	1,382,149.30	15,075.34
436	11128	2201013166/2025	SANI ABDULLAHI KANOMA	STATE AUDIT	24-Jul-2025	12	3,044,870.97	349,538.75	0.00	3,394,409.72
437	28293	2201012864/2025	MALAMI ALIYU	PROJECT IMPLEMENTATION	24-Jul-2025	07	653,553.60	295,655.20	321,945.60	627,263.20
438	15622	2201012871/2025	MALAM ABUBAKAR A	KING FAHAD HOSPITAL	24-Jul-2025	07	1,179,856.80	300,426.50	0.00	1,480,283.30
439	11748	2201012788/2025	GAZALI YUSUF MAFARA	MIN OF BUDGET	25-Jul-2025	14	2,733,870.00	160,012.80	2,036,926.08	856,956.72



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

440	796	2200196/2018	TUKUR DAN ALI	MIN OF HEALTH	25-Jul-2025	14	0.00	1,546,470.00	0.00	1,546,470.00
441	33050	2201013304/2025	HULOTI DAN MAIGADI	INTERNAL REVENUE SERVICES	29-Jul-2025	03	605,864.64	100,295.16	0.00	706,159.80
442	10819	2201013037/2025	TUDU ABUBAKAR	SSEB	29-Jul-2025	04	1,105,320.96	202,280.96	32,194.56	1,275,407.36
443	10864	2201013208/2025	DIJE WAKILI	SSEB	29-Jul-2025	04	921,720.96	176,995.84	33,840.00	1,064,876.80
444	13494	2201013022/2025	IBRAHIM MARAFA	JUDICIARY	29-Jul-2025	04	1,536,624.00	273,177.60	0.00	1,809,801.60
445	31132	2201013062/2025	TUKUR MUHD MANDE	TSB	29-Jul-2025	13	1,699,507.68	241,146.36	0.00	1,940,654.04
446	567	2201013193/2025	HABIBU ISAH	SSEB	29-Jul-2025	14	4,184,496.00	650,921.60	104,938.00	4,730,479.60
447	26749	2201012840/2025	SIDI BELLO	HSMB	29-Jul-2025	03	588,424.32	264,393.36	150,000.00	702,817.68
448	10629	2201013432/2025	SAMINU AHMAD	HSMB	30-Jul-2025	03	902,161.93	227,014.59	0.00	1,129,176.52
449	1602	2201012766/2025	MUHAMMAD ABUBAKAR GUSAU	MIN OF BUDGET	31-Jul-2025	07	1,582,363.20	431,553.60	281,940.00	1,731,976.80
450	639	2201013119/2025	AISHATU SHEHU	FEB	31-Jul-2025	04	1,582,126.08	387,404.16	0.00	1,969,530.24
451	36660	2201013131/2025	UMAR DAN HAJO	STTB	31-Jul-2025	02	640,569.60	107,570.40	33,840.00	714,300.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

45 2	279 26	220101 2343/2 025	NASIRU GARBA	TSB	31-Jul- 2025	1 0	483,578.4 0	0.00	0.00	483,578.40
45 3	232 85	220101 3293/2 025	MUHD MUHD DAKKO	MIN OF EDUCATI ON	31-Jul- 2025	0 4	666,750.2 4	109,700 .36	264,523.76	511,926.84
45 4	482 33	220101 2292/2 025	ABDULMUM INU YAKUBU	AGP T/MAFAR A	31-Jul- 2025	0 2	455,673.6 0	0.00	34,854.00	420,819.60
45 5	376 65	220101 3311/2 025	MUSA AG JANBAKO	MIN OF FINANCE	31-Jul- 2025	1 4	2,525,886. 72	403,109 .28	58,555.55	2,870,440.45
45 6	263 06	220101 3398/2 025	SAFIYA ISAH	SSEB	31-Jul- 2025	0 6	817,350.7 2	231,950 .88	32,194.56	1,017,107.04
45 7	309 52	220101 3294/2 025	SIRAJO ISAH	TSB	31-Jul- 2025	1 3	1,212,288. 00	0.00	401,340.00	810,948.00
45 8	137 64	220101 2796/2 025	HANAFI LIMAN BAKURA	JUDICIAR Y	31-Jul- 2025	1 4	2,920,619. 04	780,165 .36	176,707.09	3,524,077.31
45 9	128 62	220101 3196/2 025	IBRAHIM GARBA TSAFE	JUDICIAR Y	31-Jul- 2025	1 6	6,544,944. 00	872,659 .20	0.00	7,417,603.20
46 0	970 2	220101 3407/2 025	YAHAYA JARIRI	HISBAH COMMISS ION	31-Jul- 2025	0 2	816,065.2 8	392,031 .36	314,688.00	893,408.64
46 1	822 8	220101 3098/2 025	HAFSAT S KEBBI	HSMB	31-Jul- 2025	1 4	8,766,754. 92	1,753,3 50.93	813,042.03	9,707,063.82
46 2	106 73	220101 3097/2 025	ABDULLAHI MOHD	AIEB	31-Jul- 2025	1 4	2,476,666. 08	396,590 .32	223,420.00	2,649,836.40
46 3	145 04	220101 3359/2 025	IBRAHIM ARZIKA	HSMB	1-Aug- 2025	0 4	812,656.8 0	300,984 .00	165,327.35	948,313.45



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

46 4	676	220101 3354/2 025	TUKUR MANDE MARU	STTB	1-Aug- 2025	0 3	1,237,428. 00	384,977 .60	96,583.68	1,525,821.92
46 5	106 43	220101 3323/2 025	INNO SARKIN TASHA	HSMB	1-Aug- 2025	0 3	844,192.8 0	135,181 .20	0.00	979,374.00
46 6	148 85	220101 3324/2 025	ALIYU DAN KANE	ZASIEC	1-Aug- 2025	0 7	875,102.4 0	40,514. 00	120,283.44	795,332.96
46 7	163 78	220101 3413/2 025	SANI LAWALI	ZEPEA	1-Aug- 2025	0 3	776,538.7 2	307,003 .68	356,400.00	727,142.40
46 8	254 5	220101 2438/2 024	BELLO WADATAU	MIN OF FINANCE	4-Aug- 2025	0 7	2,157,768. 00	155,511 .36	1,574,604.0 0	738,675.36
46 9	214 57	220101 3029/2 025	MUHAMMA D UMAR	AIEB	4-Aug- 2025	1 3	1,064,873. 20	1,090,2 27.16	1,855,903.4 0	299,196.96
47 0	244 88	220101 3434/2 025	NOMA ATULA	HSMB	4-Aug- 2025	0 4	775,451.4 3	163,128 .42	0.00	938,579.85
47 1	278 38	220101 2907/2 025	LAWALI IDRIS	ZESA	4-Aug- 2025	0 5	871,502.9 1	247,318 .32	31,468.80	1,087,352.43
47 2	576 5	220101 3127/2 025	YAKUBU GARBA	CASS BAKURA	4-Aug- 2025	0 7	2,113,478. 88	337,292 .62	102,497.00	2,348,274.50
47 3	240 1	220101 3300/2 024	UMAR MUHD MARU	ZUREPB	4-Aug- 2025	1 4	4,184,496. 00	341,556 .80	3,002,184.0 0	1,523,868.80
47 4	262 04	220101 3082/2 025	BELLO ABUBAKAR	SSEB	4-Aug- 2025	0 3	785,453.7 6	166,153 .68	0.00	951,607.44
47 5	288 6	220101 3436/2 025	SANI BAKALE MAYANCHI	NOMADIC EDUCATI ON	4-Aug- 2025	1 3	3,377,941. 44	225,989 .04	344,137.68	3,259,792.80
47 6	243 6	220101 2784/2 025	ABUBAKAR Y MUHD	STTB	4-Aug- 2025	1 4	3,738,149. 76	210,721 .68	3,014,131.6 8	934,739.76



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

47 7	238 13	220101 3368/2 025	MUSTAPHA MADARO	MIN OF FINANCE	4-Aug- 2025	1 0	1,576,448. 64	444,639 .36	46,466.81	1,974,621.19
47 8	933 1	220101 3375/2 025	SULEIMAN SANI TSAFE	ESTABLIS HMENT	4-Aug- 2025	1 0	1,957,616. 64	492,602 .88	290,870.00	2,159,349.52
47 9	296 79	220101 3309/2 025	NAHENDO SARKIN YAKI	MIN OF EDUCATI ON	4-Aug- 2025	0 3	560,044.8 0	213,350 .40	159,936.00	613,459.20
48 0	240 24	220101 2821/2 025	FATIMA ILIYASU	SCHOOLS FEEDING	4-Aug- 2025	0 4	815,349.6 0	210,806 .20	106,272.10	919,883.70
48 1	102 87	220101 3272/2 025	LAWALI ABUBAKAR	HSMB	4-Aug- 2025	0 4	943,777.9 2	86,358. 76	0.00	1,030,136.68
48 2	216 27	220101 3262/2 025	ISIYA ALIYU	AIEB	4-Aug- 2025	0 9	1,043,591. 04	268,321 .68	0.00	1,311,912.72
48 3	650 3	220101 2476/2 025	BALA HALIRU TSAFE	TSB	4-Aug- 2025	1 6	7,184,016. 00	264,448 .80	5,861,772.0 0	1,586,692.80
48 4	244 9	220101 3315/2 025	LAWALI GARBA UMAR	WATER BOARD	5-Aug- 2025	1 3	4,608,982. 80	307,264 .02	0.00	4,916,246.82
48 5	330 48	220101 3295/2 025	HAMISU DAN MAKAU	INTERNA L REVENUE SERVICES	5-Aug- 2025	0 3	605,864.6 4	100,295 .16	70,610.00	635,549.80
48 6	680 1	220101 3468/2 025	LAWALI BAWA MARU	AGP T/MAFAR A	5-Aug- 2025	1 5	9,278,849. 76	420,023 .04	0.00	9,698,872.80
48 7	101 61	220101 3460/2 025	JUMMAI MUSA	SSEB	5-Aug- 2025	1 6	4,670,936. 64	212,982 .96	329,598.88	4,554,320.72



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

488	11460	2201013281/2025	SAUDATU FADILA AUDU	ADMIN DEPT	5-Aug-2025	16	6,609,294.72	0.00	0.00	6,609,294.72
489	13304	2201013207/2025	MUHAMMAD BAGEGA	SHARIA COURT OF APPEAL	5-Aug-2025	02	277,834.00	607,316.04	24,012.00	861,138.04
490	21396	2201013411/2025	AHMAD MUHAMMAD	ESTABLISHMENT	5-Aug-2025	02	656,052.00	168,680.16	169,200.00	655,532.16
491	615	2201013396/2025	ABUBAKAR NABUBE MAYANCHI	MIN OF FINANCE	5-Aug-2025	14	4,048,920.00	269,928.00	315,195.24	4,003,652.76
492	1589	2201013105/2025	RABIU MAGAJI	BUREAU OF STATISTICS	5-Aug-2025	07	3,514,860.00	468,648.00	0.00	3,983,508.00
493	10856	2201013379/2025	JUMMAI MUHAMMAD	SSEB	5-Aug-2025	04	871,904.00	239,346.24	33,065.47	1,078,184.77
494	11843	2201013350/2025	MAHARAZU ABBA	HSMB	6-Aug-2025	04	1,213,827.36	189,482.44	546,340.20	856,969.60
495	18341	2201013481/2025	AHMAD ABUBAKAR	SSEB	6-Aug-2025	14	2,399,111.40	334,759.68	0.00	2,733,871.08
496	36528	2201013388/2025	ALIYU WAKILI	MIN OF EDUCATION	7-Aug-2025	02	499,104.96	84,525.84	33,840.00	549,790.80
497	21775	2201013096/2025	AHMAD UMAR	FOREST MGT AGENCY	7-Aug-2025	12	1,880,187.84	1,054,739.52	297,120.00	2,637,807.36
498	12755	2201012954/2025	ADAMU MOHAMMED BALARABE	RELIGIOUS AFFAIRS	7-Aug-2025	03	476,084.08	297,552.42	526,156.80	247,479.70



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

49 9	216 57	220101 3427/2 025	ZUBAIRU IBRAHIM MARU	COE MARU	7-Aug- 2025	0 4	807,076.8 0	94,323. 00	0.00	901,399.80
50 0	246 05	220101 3171/2 025	ABDULLAHI DANFULANI	MIN OF WORKS	7-Aug- 2025	0 4	889,331.0 0	41,574. 40	0.00	930,905.40
50 1	619 6	220101 3229/2 025	KABIRU MUSA	COE MARU	7-Aug- 2025	1 2	6,547,644. 00	582,012 .80	0.00	7,129,656.80
50 2	225 48	220101 3236/2 025	ABDULLAHI MAYANA	ADMIN DEPT	7-Aug- 2025	1 6	6,271,167. 84	140,399 .28	0.00	6,411,567.12
50 3	655 9	220101 3267/2 025	SULEIMAN ADAMU MAYANCHI	COE MARU	7-Aug- 2025	1 4	9,589,896. 00	852,435 .20	0.00	10,442,331.20
50 4	276 96	220101 3470/2 025	ABUBAKAR LABBO R/DORUWA	ZESA	7-Aug- 2025	0 2	645,559.2 0	136,560 .60	101,520.00	680,599.80
50 5	472 5	220101 3414/2 025	ABUBAKAR MUHAMMA D SAUNA	ZADP	7-Aug- 2025	1 3	3,568,176. 00	792,928 .00	388,376.00	3,972,728.00
50 6	918 5	220101 3457/2 025	IBRAHIM BALA	HSMB	7-Aug- 2025	0 4	1,067,284. 82	24,332. 75	0.00	1,091,617.57
50 7	130 46	220101 2503/2 025	ZUBAIRU DAN GIWA	JUDICIAR Y	12-Aug- 2025	0 6	1,243,920. 96	805,994 .68	658,084.56	1,391,831.08
50 8	637 9	220101 2706/2 025	AHMAD MUHAMMA D KABIR	TSB	12-Aug- 2025	1 6	5,576,748. 96	5,098,9 81.92	3,480,756.1 2	7,194,974.76
50 9	263	220101 1916/2 025	HUSSAINI A MUSA MORI KI	MIN OF FINANCE	12-Aug- 2025	1 4	3,230,236. 80	238,285 .60	2,473,329.6 0	995,192.80
51 0	157 78	220101 3471/2 025	SALIHU MUHAMMA D	MASS EDUCATI ON	12-Aug- 2025	1 0	1,708,331. 44	78,752. 95	72,816.60	1,714,267.79



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

51 1	112 72	220101 3476/2 025	MUSA BAKO	DIR OF PROTOCO L	12- Aug- 2025	0 4	1,061,975. 04	243,820 .80	74,332.00	1,231,463.84
51 2	888 3	220101 2993/2 025	ABDULLAHI MUHD	ADMIN DEPT	12- Aug- 2025	0 4	1,105,032. 96	202,280 .96	74,332.00	1,232,981.92
51 3	168 83	220101 3496/2 025	AMINA ABDULLAHI	SSEB	12- Aug- 2025	0 4	975,283.2 0	135,456 .00	0.00	1,110,739.20
51 4	191 4	220101 2719/2 025	SALE BAWA TSAFE	DURET	12- Aug- 2025	0 7	2,157,768. 00	142,551 .20	1,574,604.0 0	725,715.20
51 5	397 2	220101 2567/2 024	MUHD WADATA IBRAHIM	SSEB	12- Aug- 2025	1 4	4,184,496. 00	180,104 .00	3,374,028.0 0	990,572.00
51 6	225 7	220101 3260/2 025	AHMAD ALIYU LIMAN	ADMIN DEPT	13- Aug- 2025	F I X	14,813,47 9.76	1,738,6 71.32	1,004,706.0 0	15,547,445.08
51 7	762 8	220101 3516/2 025	LAWALI UMAR	STATE AUDIT	13- Aug- 2025	1 4	3,693,814. 08	167,900 .64	0.00	3,861,714.72
51 8	159 67	220101 3500/2 025	HAMZA MUSA	MIN OF FINANCE	13- Aug- 2025	1 4	3,981,132. 00	442,348 .00	186,790.16	4,236,689.84
51 9	124 03	220101 3502/2 025	LAWALI GARBA GUSAU	LEGACY	13- Aug- 2025	1 6	7,184,016. 00	159,644 .80	229,709.27	7,113,951.53
52 0	396 7	220101 2992/2 025	LAWALI SULEIMAN	SSEB	13- Aug- 2025	1 6	7,184,016. 00	249,856 .00	5,778,576.0 0	1,655,296.00
52 1	227 89	220101 3478/2 025	BAWA KOFA ZARUMAI	SSEB	13- Aug- 2025	1 3	1,887,518. 88	532,377 .12	90,340.07	2,329,555.93
52 2	113 10	220101 3512/2 025	NAMADINA ABUBAKAR	SSEB	13- Aug- 2025	1 4	3,626,563. 20	895,017 .20	96,587.51	4,424,992.89
52 3	204 53	220101 3250/2 025	ABUBAKAR ALIYU TELA	AIEB	13- Aug- 2025	0 9	1,333,426. 56	155,049 .60	146,317.92	1,342,158.24



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

52 4	207 79	220101 3501/2 025	AISHATU ABDULLAHI II	AIEB	13- Aug- 2025	0 8	1,118,646. 72	156,090 .24	0.00	1,274,736.96
52 5	782 8	220101 3479/2 025	UMARU ABUBAKAR	RELIGIOUS AFFAIRS	13- Aug- 2025	0 7	1,582,363. 20	0.00	0.00	1,582,363.20
52 6	973 3	220101 3482/2 025	FALALU ABDULLAHI	HISBAH COMMISSION	13- Aug- 2025	0 7	1,028,529. 60	141,635 .20	280,661.36	889,503.44
52 7	366 01	220101 2931/2 025	AYASHE KIMBA	SCHOOLS FEEDING	13- Aug- 2025	0 4	639,318.2 4	199,383 .34	68,937.60	769,763.98
52 8	916 3	220101 2573/2 025	MUAZU S PAWA	HOME AFFAIRS	13- Aug- 2025	0 3	1,044,904. 32	46,541. 60	841,451.04	249,994.88
52 9	342 9	220101 3513/2 025	BELLO MUHD DANKIRA	HSMB	13- Aug- 2025	0 3	1,175,248. 80	471,754 .80	0.00	1,647,003.60
53 0	208 3	220101 3462/2 025	MUAZU WAKILI SHINKAFI	CASS BAKURA	14- Aug- 2025	1 4	5,631,542. 40	255,979 .20	204,490.00	5,683,031.60
53 1	996 1	220101 2761/2 025	MUSA USMAN GUMMI	HSMB	14- Aug- 2025	0 4	921,011.0 4	337,102 .08	30,000.00	1,228,113.12
53 2	300 78	220101 3003/2 025	ISAH MUSA	SCHOOLS FEEDING	14- Aug- 2025	0 3	758,067.8 4	179,272 .80	94,406.40	842,934.24
53 3	460 5	220101 3065/2 025	MAINASAR A ABDULLAHI	ZADP	14- Aug- 2025	0 7	1,132,148. 64	767,558 .40	707,293.60	1,192,413.44
53 4	218 87	220101 32769/ 2025	RABI AHMAD	CHST TSAFE	14- Aug- 2025	0 4	689,251.6 8	259,205 .76	293,037.84	655,419.60
53 5	184 76	220101 3486/2 025	YUSUF ABUBAKAR	CASS BAKURA	14- Aug- 2025	0 1	829,728.0 0	135,072 .00	374,100.00	590,700.00



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

53 6	283 8	220101 3157/2 025	RUKAYYA LAWALI	DEP GOV OFFICE	14- Aug- 2025	0 4	940,299.8 0	320,553 .00	99,196.41	1,161,656.39
53 7	111 55	220101 3274/2 025	HAMZA YARO	HSMB	14- Aug- 2025	0 7	1,337,171. 04	122,355 .52	242,203.08	1,217,323.48
53 8	233 36	220101 3112/2 025	IGE MUSA	SCHOOLS FEEDING	14- Aug- 2025	0 4	872,886.7 2	183,625 .56	0.00	1,056,512.28
53 9	198 03	220101 2964/2 025	INNO GARBA	SCHOOLS FEEDING	14- Aug- 2025	0 4	888,591.3 6	290,778 .88	94,406.40	1,084,963.84
54 0	125 0	220101 3548/2 025	NASIRU BELLO KAURA	MIN OF AGRICUL TURE	18- Aug- 2025	1 4	3,845,520. 00	85,456. 00	106,878.74	3,824,097.26
54 1	185 82	220101 3538/2 025	MUHAMMA D AHMAD UMAR	MIN OF EDUCATI ON	18- Aug- 2025	1 4	4,184,496. 00	371,955 .20	608,312.25	3,948,138.95
54 2	254 77	220101 3060/2 025	MUAZU MUHAMMA D	CASS BAKURA	18- Aug- 2025	0 1	752,544.0 0	229,944 .00	67,200.00	915,288.00
54 3	677 0	220101 2828/2 025	ABUBAKAR SANI	AGP T/MAFAR A	18- Aug- 2025	0 2	1,246,625. 28	281,001 .60	73,272.00	1,454,354.88
54 4	448	220101 3510/2 025	ALIYU TANKO MARU	MIN OF FINANCE	18- Aug- 2025	1 4	3,574,368. 00	238,291 .20	206,498.60	3,606,160.60
54 5	432 38	220101 3282/2 025	USMAN MUHD FARU	RELIGIOU S AFFAIRS	18- Aug- 2025	0 9	690,782.4 0	314,864 .20	267,019.76	738,626.84
54 6	159 4	220101 2545/2 025	AMINU MUSA KANOMA	HOS	18- Aug- 2025	1 4	3,506,580. 00	113,472 .00	2,655,540.0 0	964,512.00



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

547	30480	2201013126/2025	HAUWAU MAMMAN	AIEB	19-Aug-2025	02	560,044.80	200,016.00	318,816.00	441,244.80
548	9379	2201013531/2025	RABIU ABUBAKAR	MASS EDUCATION	19-Aug-2025	04	1,027,131.84	305,454.24	64,389.00	1,268,197.08
549	10208	2201013111/2025	IBRAHIM MANI BUJE	HSMB	19-Aug-2025	04	943,977.92	237,486.59	0.00	1,181,464.51
550	21143	2201013212/2025	SULAIMAN M ANAS	AIEB	19-Aug-2025	12	1,971,904.32	321,007.68	459,866.00	1,833,046.00
551	6806	2201013551/2025	SHEDRACK NWANNUNU	AGP T/MAFARA	19-Aug-2025	15	11,073,551.04	986,001.12	0.00	12,059,552.16
552	16506	2201013409/2025	USMAN ABDULLAHI	ZEPEA	19-Aug-2025	02	873,504.00	121,320.00	0.00	994,824.00
553	27839	2201013405/2025	SANDA GIDAN GYAZA	ZEPEA	19-Aug-2025	02	702,618.13	148,630.68	101,520.00	749,728.81
554	4031	2201012666/2025	KABIRU TANIMU	MIN OF EDUCATION	19-Aug-2025	16	6,083,968.80	282,853.20	5,033,371.20	1,333,450.80
555	4669	2201013511/2025	ABDULBAKIRU USMAN	ZADP	19-Aug-2025	14	8,310,779.28	554,051.97	634,907.10	8,229,924.15
556	8887	2201013477/2025	ABDULHAYATU IBRAHIM	SCHOLARSHIP BOARD	19-Aug-2025	03	1,027,131.84	187,971.84	35,424.00	1,179,679.68
557	3624	2201013556/2025	ABDULLAHI SANI MARADUN	SSEB	19-Aug-2025	16	6,937,920.00	1,233,408.00	166,144.05	8,005,183.95
558	17079	2201013499/2025	ABDULLAHI SANI MORAI	AGP T/MAFARA	19-Aug-2025	15	7,152,688.98	1,159,000.50	318,226.74	7,993,462.74
559	8015	2201013520/2025	IBRAHIM MUHAMMAD YAHAYA	LAND & SURVEY	25-Aug-2025	14	2,614,953.60	897,288.00	265,574.49	3,246,667.11



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

56 0	109 47	220101 3529/2 025	ALH IBRAHIM ABUBAKAR	HSMB	25- Aug- 2025	0 4	644,099.0 4	302,781 .60	160,130.00	786,750.64
56 1	102 14	220101 3558/2 025	YUSHAU SANI	MIN OF JUSTICE	25- Aug- 2025	1 0	1,317,636. 00	391,846 .00	841,707.75	867,774.25
56 2	997 4	220101 3521/2 025	SANI MAINASAR A	GOVT HOUSE	25- Aug- 2025	0 7	1,497,754. 56	170,734 .60	162,716.04	1,505,773.12
56 3	286 1	220101 3517/2 025	SANI YARO G/BORE	ADMIN DEPT	25- Aug- 2025	1 6	7,184,016. 00	478,934 .40	133,333.40	7,529,617.00
56 4	136 6	220101 2406/2 025	MURTALA SULAIMAN AUKI	MIN OF AGRICUL TURE	25- Aug- 2025	1 4	3,738,149. 76	302,680 .80	2,836,833.6 0	1,203,996.96
56 5	130 41	220101 3372/2 025	UMAR MUHAMMA D	JUDICIAR Y	26- Aug- 2025	0 4	1,213,827. 36	406,033 .80	284,778.00	1,335,083.16
56 6	466 0	220101 2801/2 025	ISIIYAKA YUNUSA MAGAZU	ZADP	26- Aug- 2025	0 7	2,157,768. 00	479,504 .00	147,924.00	2,489,348.00
56 7	100 54	220101 3390/2 025	GARBA A WAKILI	MIN OF EDUCATI ON	26- Aug- 2025	0 2	989,971.2 0	181,171 .20	33,840.08	1,137,302.32
56 8	199 66	220101 3549/2 025	SADISU MUHD DAURAN	ZACAREP	26- Aug- 2025	0 6	989,811.8 4	184,151 .04	484,406.16	689,556.72
56 9	181 50	220101 3384/2 025	ABDULRAH AMAN NA BANGA	MIN OF HEALTH	26- Aug- 2025	0 2	834,681.6 0	155,289 .60	33,840.00	956,131.20
57 0	295 08	220101 3362/2 025	HAFSAT SHAMAKI	HSMB	26- Aug- 2025	0 2	529,956.0 0	290,214 .00	240,000.00	580,170.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

57 1	365 94	220101 3374/2 025	ABDULLAHI KELO	MIN OF EDUCATI ON	26- Aug- 2025	0 4	322,570.2 0	435,469 .50	1,447,564.8 0	0.00
57 2	104 78	220101 3431/2 025	KIRUWA A MAKWASHE	CHST TSAFE	27- Aug- 2025	0 7	1,028,741. 28	425,143 .08	325,602.00	1,128,282.36
57 3	638 3	220101 2582/2 025	SABIU MAIKANO JANGE BE	ANTI CORRUPT ION	27- Aug- 2025	1 6	5,335,172. 64	329,740 .18	4,012,344.0 0	1,652,568.82
57 4	198 21	220101 3089/2 025	HALIMA BAKO	SCHOOLS FEEDING	27- Aug- 2025	0 4	931,937.2 8	151,710 .72	0.00	1,083,648.00
57 5	197 2	220101 2556/2 024	KASIMU UMAR ANKA	MIN OF FINANCE	27- Aug- 2025	1 4	3,709,980. 00	265,776 .00	2,713,320.0 0	1,262,436.00
57 6	199 51	220101 3216/2 025	MUHAMMA D D GADO	ZACAREP	28- Aug- 2025	0 7	829,039.6 8	406,937 .16	360,850.32	875,126.52
57 7	102 42	220101 3430/2 025	MANDE BELLO	HSMB	28- Aug- 2025	0 4	943,777.9 2	172,717 .52	35,424.00	1,081,071.44
57 8	709 0	220101 2741/2 025	GRACE NWABUEZE	ESTABLIS HMENT	28- Aug- 2025	1 4	3,574,368. 00	285,857 .00	2,655,540.0 0	1,204,685.00
57 9	477 9	220101 3240/2 025	SAIDU SANI G/NAMAYE	ZADP	28- Aug- 2025	1 4	3,060,000. 00	1,156,0 00.00	442,624.15	3,773,375.85
58 0	617 9	220101 2777/2 025	ABDULLAHI MUHD KETA	TSB	1-Sep- 2025	1 6	7,184,016. 00	201,146 .40	5,890,932.0 0	1,494,230.40
58 1	169 2	220031 5/2019	ABUBAKAR YAHAYA T/MAFARA	MIN OF EDUCATI ON	2-Sep- 2025	1 6	4,598,470. 96	3,979,1 82.00	3,611,738.4 7	4,965,914.49



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

58 2	123 59	220101 3355/2 025	YAHAYA HABIBU	WOMEN AFFAIRS	2-Sep- 2025	0 7	1,441,235. 52	428,602 .72	34,110.56	1,835,727.68
58 3	856 2	220101 2940/2 025	BELLO YAKUBU MARU	COE MARU	2-Sep- 2025	0 7	2,712,114. 72	116,408 .32	1,985,156.6 4	843,366.40
58 4	113 33	220101 2991/2 025	RAYYAH ISAH	SSEB	2-Sep- 2025	1 4	4,072,909. 44	295,546 .68	2,865,921.6 0	1,502,534.52
58 5	279 9	220101 3579/2 025	ABUBAKAR MORIKI	ESTABLIS HMENT	2-Sep- 2025	0 4	1,278,704. 64	202,280 .96	0.00	1,480,985.60
58 6	949 8	220101 3612/2 025	IBRAHIM MUHD BELLO	COE MARU	2-Sep- 2025	1 5	11,813,14 8.00	525,028 .80	0.00	12,338,176.80
58 7	651 2	220101 2456/2 025	SANI ABDULLAHI YANKUZO	TSB	2-Sep- 2025	1 6	6,912,621. 12	229,394 .88	5,624,480.6 4	1,517,535.36
58 8	108 68	220101 3615/2 025	TAMBAI A DAHURU	SSEB	2-Sep- 2025	0 3	1,044,904. 32	119,515 .20	0.00	1,164,419.52
58 9	296	220101 3561/2 025	YUSUF MUHAMMA D	MIN OF EDUCATI ON	2-Sep- 2025	0 2	528,042.2 4	342,027 .36	0.00	870,069.60
59 0	164 41	220101 2564/2 024	ABUBAKAR MUHD D/GOGO	ZEPEA	4-Sep- 2025	0 3	832,745.2 3	35,996. 59	742,456.80	126,285.02
59 1	157 59	220101 3248/2 025	MUSTAPHA IBRAHIM ANKA	MIN OF AGRIC	4-Sep- 2025	1 5	2,428,281. 24	8,752,9 61.95	0.00	11,181,243.19
59 2	436 83	220101 3633/2 025	TUKUR M SHEHU	CAAS BAKURA	4-Sep- 2025	0 2	960,514.5 6	154,976 .64	0.00	1,115,491.20
59 3	347 39	220101 3576/2 025	RABI BAWA	SSEB	4-Sep- 2025	0 4	745,147.2 0	141,932 .80	36,368.00	850,712.00
59 4	140 53	220101 3093/2 025	LAWALI TALATA MAFARA	JUDICIAR Y	4-Sep- 2025	0 4	1,272,888. 00	2,178,0 25.08	2,051,373.6 0	1,399,539.48



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

59 5	245 66	220101 3635/2 025	IDRIS MUHAMMA D GUSAU	COE MARU	4-Sep- 2025	1 5	11,235,99 6.00	499,377 .60	0.00	11,735,373.60
59 6	646 4	220101 3200/2 025	MUHD MAHMUD GALADIMA	TSB	9-Sep- 2025	1 6	7,102,008. 00	1,262,5 79.20	201,552.00	8,163,035.20
59 7	305 2	220101 3557/2 025	IBRAHIM MUHD	HSMB	9-Sep- 2025	1 4	6,158,664. 00	4,105,7 76.00	4,356,612.0 0	5,907,828.00
59 8	150 52	220101 3200/2 025	IBRAHIM KAMALUDE EN	TSB	9-Sep- 2025	1 4	2,324,920. 80	428,708 .80	113,790.00	2,639,839.60
59 9	944 5	220101 3599/2 025	DANSARKI MAIJAKKAI	GUSAU CENTRAL MARKET	9-Sep- 2025	0 4	1,105,320. 96	227,566 .08	66,130.94	1,266,756.10
60 0	327 7	220101 3535/2 025	LAWAL MUHD DANMAIRI	AIEB	9-Sep- 2025	0 4	1,281,228. 00	862,365 .00	480,390.00	1,663,203.00
60 1	209 90	220101 3595/2 025	MUKHTAR SANI	AIEB	9-Sep- 2025	0 5	924,763.2 0	172,923 .20	35,424.00	1,062,262.40
60 2	644	220101 3253/2 025	MAIMUNA USMAN	MIN OF EDUCATI ON	9-Sep- 2025	0 7	2,157,768. 00	287,700 .24	141,696.00	2,303,772.24
60 3	218 79	220101 3639/2 025	SAGIRU BAKO	CHST TSAFE	9-Sep- 2025	0 3	876,488.1 6	102,435 .10	392,005.20	586,918.06
60 4	186 5	220101 2754/2 025	HAYATU SANI ANKA	HOS	9-Sep- 2025	1 4	4,184,496. 00	439,723 .20	2,771,100.0 0	1,853,119.20
60 5	205 50	220101 3594/2 025	RABIU HALIRU	AIEB	9-Sep- 2025	0 9	1,246,098. 24	466,020 .48	188,936.00	1,523,182.72
60 6	269 57	220101 3540/2 025	ABUBAKAR RABIU	HSMB	10-Sep- 2025	0 4	1,318,309. 92	821,686 .32	515,112.96	1,624,883.28



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

607	12071	2201013620/2025	LAWALI MUHD	GUSAU CENTRAL MARKET	10-Sep-2025	04	906,292.80	104,895.00	234,145.80	777,042.00
608	49159	2201013618/2025	YAHAYA MUSA	ASYBS HOSPITAL	10-Sep-2025	03	455,583.13	123,738.56	176,416.08	402,905.61
609	32100	2201013254/2025	MUHAMMAD DANLADI	SSEB	10-Sep-2025	04	637,828.80	182,236.80	0.00	820,065.60
610	29884	2201013595/2025	IBRAHIM DODO JIKAMO	MIN OF EDUCATION	10-Sep-2025	04	718,317.60	376,245.76	314,688.00	779,875.36
611	19435	2201012518/2025	SANUSI ALIYU	HSMB	10-Sep-2025	09	557,698.95	190,707.30	0.00	748,406.25
612	7652	2201013589/2025	BALA MOHAMMED I	ZADP	10-Sep-2025	07	1,497,754.56	136,587.68	244,074.60	1,390,267.64
613	45042	2201013584/2025	ZULAI YUGUDA	SSEB	11-Sep-2025	16	5,552,245.44	1,498,249.96	792,305.00	6,258,165.40
614	14797	2201013731/2025	ABDULLAHI IBRAHIM BELLO	HSMB	24-Sep-2025	14	4,779,471.36	220,330.24	0.00	4,999,801.60
615	758	2201013726/2025	DR MUHAMMAD HARUNA	COE MARU	24-Sep-2025	15	11,000,196.00	244,448.80	0.00	11,244,644.80
616	3788	2201013727/2025	RABIU SHEHU	COE MARU	25-Sep-2025	14	10,052,568.00	446,780.80	278,159.74	10,221,189.06
617	4067	2201013730/2025	TANIMU MOHAMMAD BALARABE	AIEB	25-Sep-2025	16	5,652,863.04	2,139,182.76	3,900,024.28	3,892,021.52
618	3623	2201012855/2025	SAADU IBRAHIM MORIKI	TSB	22-Sep-2025	16	7,184,016.00	287,352.00	5,890,932.00	1,580,436.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

61 9	163 73	220101 3600/2 025	LAWALI MAINASAR A	ZEPEA	22-Sep- 2025	0 3	906,185.3 2	188,788 .59	45,887.04	1,049,086.87
62 0	124 31	220101 3684/2 025	MUHD KABIR UMAR	COE MARU	22-Sep- 2025	1 3	7,318,872. 00	0.00	0.00	7,318,872.00
62 1	709 3	220101 3563/2 025	ABU IDRIS RAWAYYA	HOS	22-Sep- 2025	1 2	3,112,683. 84	625,920 .12	62,842.32	3,675,761.64
62 2	238 2	220101 3622/2 025	SHAZALIYU MUHD	ZAGIS	22-Sep- 2025	1 4	4,048,920. 00	359,904 .00	108,207.75	4,300,616.25
62 3	303 05	220101 3598/2 025	AMADU MUHD GUBAGUBA	MIN OF EDUCATI ON	22-Sep- 2025	0 4	745,174.0 0	211,468 .32	31,468.80	925,173.52
62 4	202 85	220101 3623/2 025	UMARU GARBA GUSAU	ZUREPB	22-Sep- 2025	0 7	1,017,717. 12	165,674 .88	161,468.72	1,021,923.28
62 5	347 30	220101 3308/2 025	UMAR SULAIMAN	SSEB	22-Sep- 2025	1 2	1,223,527. 20	291,316 .00	117,104.00	1,397,739.20
62 6	479 22	220101 3624/2 025	JAFAR MAHMUD MARADUN	MIN OF WORKS	22-Sep- 2025	0 9	720,675.3 6	0.00	145,056.00	575,619.36
62 7	122 01	220101 1980/2 024	HUSSAINA GARBA KANOMA	HOS	22-Sep- 2025	1 2	1,693,308. 48	897,693 .68	0.00	2,591,002.16
62 8	327 8	220101 3631/2 025	YUNUSA MUHD	HSMB	22-Sep- 2025	0 7	1,985,146. 56	399,187 .08	49,308.00	2,335,025.64
62 9	364 60	220101 3636/2 025	MUHD AHMAD KANOMA	MIN OF EDUCATI ON	22-Sep- 2025	0 2	630,115.2 0	120,931 .20	0.00	751,046.40



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

630	7859	2201013625/2025	LAWALI SULEIMAN	MIN FOR RELIGIOUS AFFAIRS	22-Sep-2025	04	1,192,012.80	54,182.40	0.00	1,246,195.20
631	16055	2201013640/2025	ISAH MOHAMMAD	MIN OF AGRICULTURE	22-Sep-2025	04	975,283.20	158,032.00	0.00	1,133,315.20
632	8612	2201013599/2025	SADI MUSA	COE MARU	22-Sep-2025	13	7,679,376.00	1,365,216.00	0.00	9,044,592.00
633	33298	2201013241/2025	ABUBAKAR M GURORI	MIN OF AGRICULTURE	22-Sep-2025	03	500,012.64	399,203.64	643,891.20	255,325.08
634	21800	2201013632/2025	SANI MAISAJE	HSMB	22-Sep-2025	04	865,910.33	181,237.05	37,166.00	1,009,981.38
635	1868	2201013176/2025	YUSUF AHMAD GUSAU	MIN OF WORKS	22-Sep-2025	08	1,592,563.20	320,889.60	49,308.00	1,864,144.80
636	29607	2201013676/2025	INDO ABU NAGWALA	MIN OF EDUCATION	22-Sep-2025	04	627,016.80	177,937.20	135,360.00	669,594.00
637	23400	2201013627/2025	BINTA UMAR	MIN OF EDUCATION	22-Sep-2025	04	872,886.72	163,222.72	0.00	1,036,109.44
638	49134	2201012209/2024	SAMBO SANI GUSAU	ASYBS HOSPITAL	22-Sep-2025	13	4,184,496.00	291,470.40	3,175,560.00	1,300,406.40
639	3255	2201013657/2025	MOHAMMED IBRAHIM	HSMB	22-Sep-2025	07	2,999,743.34	1,076,830.88	126,255.00	3,950,319.22



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

64 0	111 4	220101 3326/2 025	YAHAYA MUHAMME D GUMMI	ZADP	22-Sep- 2025	0 3	1,413,694. 08	252,689 .28	0.00	1,666,383.36
64 1	980 2	220101 3637/2 025	SANI GARBA	HISBAH COMMISS ION	22-Sep- 2025	0 3	1,085,880. 96	99,026. 88	0.00	1,184,907.84
64 2	808 8	220101 3621/2 025	MUHAMMA D IBRAHIM	AIEB	22-Sep- 2025	1 4	1,664,138. 40	1,572,6 69.80	2,964,548.4 8	272,259.72
64 3	832 7	220101 3601/2 025	HAMISU ZAKARI	CAAS BAKURA	22-Sep- 2025	0 7	2,765,735. 04	567,497 .52	101,461.00	3,231,771.56
64 4	113 26	220101 3428/2 025	BALA JIBRIL	SSEB	22-Sep- 2025	1 4	1,765,823. 76	3,610,1 27.84	85,794.00	5,290,157.60
64 5	298 99	220101 3626/2 025	MUSA ZUBAIRU RINI	MIN OF EDUCATI ON	22-Sep- 2025	0 2	718,214.4 0	169,848 .00	0.00	888,062.40
64 6	166 40	220101 3194/2 025	LAWALI MAINASAR A	ZESA	22-Sep- 2025	0 1	812,656.8 0	131,680 .50	193,167.36	751,169.94
64 7	385 7	220101 3252/2 025	FATIMA MUSA	SSEB	22-Sep- 2025	0 4	958,048.4 0	177,416 .00	228,845.54	906,618.86
64 8	292 0	220101 2755/2 025	TUKUR MANDE MAYANCHI	NOMADIC EDUCATI ON	23-Sep- 2025	1 4	3,981,132. 00	242,006 .40	2,771,100.0 0	1,452,038.40
64 9	217 82	220101 3650/2 025	SANI OLO	FORESTR Y MGT AGENCY	23-Sep- 2025	0 3	840,021.1 2	215,981 .04	0.00	1,056,002.16
65 0	120 5	220101 2780/2 025	UMARU DAN FULOTI	FORESTR Y MGT AGENCY	23-Sep- 2025	0 7	2,100,227. 52	113,716 .98	1,532,614.5 6	681,329.94



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

65 1	139 09	220101 2962/2 025	ADAMU MUSA II	JUDICIAR Y	23-Sep- 2025	0 9	1,087,988. 16	524,565 .72	578,176.16	1,034,377.72
65 2	270 97	220101 3107/2 025	YUSUF MUHAMMA D	HSMB	23-Sep- 2025	0 4	309,489.1 2	329,456 .16	991,964.10	0.00
65 3	262 20	220101 3628/2 025	MUHAMMA D LABBO	SSEB	23-Sep- 2025	0 4	770,515.2 0	162,993 .60	33,840.00	899,668.80
65 4	165 69	220101 3567/2 025	GARBA MAIWANKI	ZEPEA	24-Sep- 2025	0 1	656,785.8 5	122,192 .40	0.00	778,978.25
65 5	153 92	220101 3732/2 025	ABDULWAS I A SALIHU	COE MARU	25-Sep- 2025	1 3	7,679,376. 00	511,956 .00	0.00	8,191,332.00
65 6	196 28	220101 3669/2 025	FATIMA K/KOSHI	MIN OF EDUCATI ON	25-Sep- 2025	0 4	931,937.2 8	173,383 .68	0.00	1,105,320.96
65 7	366 54	220101 3654/2 025	RABI DAMUSHE	MIN OF EDUCATI ON	25-Sep- 2025	0 2	577,843.2 0	180,211 .20	169,200.00	588,854.40
65 8	493 14	220101 3545/2 025	HALLIRU USMAN	ASYBS HOSPITAL	25-Sep- 2025	1 2	2,464,298. 35	401,164 .82	0.00	2,865,463.17
65 9	474 42	220101 3562/2 025	SHAAWA IBRAHIM NA IDDA	HSMB	25-Sep- 2025	0 9	1,242,685. 41	0.00	0.00	1,242,685.41
66 0	127 57	220101 3667/2 025	ZAKARIYAU MUHD	RELIGIOU S AFFAIRS	25-Sep- 2025	1 0	1,847,566. 56	169,674 .48	160,240.30	1,857,000.74
66 1	128 0	220101 3668/2 025	GARBA MANI	FORESTR Y MGT AGENCY	25-Sep- 2025	0 7	1,985,146. 56	133,062 .36	0.00	2,118,208.92



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

66 2	174	220101 2536/2 024	MUAZU M SANI	MIN OF FINANCE	25-Sep- 2025	1 3	3,640,104. 60	315,031 .21	2,549,628.0 0	1,405,507.81
66 3	159 83	220101 3675/2 025	IBRAHIM MUHD MAGAZU	FASCO	25-Sep- 2025	0 4	728,715.8 4	271,150 .08	99,196.41	900,669.51
66 4	106 86	220101 3251/2 025	HUSSAINI MUHD	RELIGIOU S PREACHI NG	25-Sep- 2025	1 4	3,626,563. 20	569,556 .40	0.00	4,196,119.60
66 5	740 4	220101 2399/2 024	SANI MUHD KANOMA	SSG OFFICE	25-Sep- 2025	0 7	2,157,768. 00	194,838 .00	1,574,604.0 0	778,002.00
66 6	309	220101 2355/2 025	KABIRU SALIHU MAGAJI	MIN OF EDUCATI ON	25-Sep- 2025	1 3	3,999,600. 00	338,892 .00	2,982,924.0 0	1,355,568.00
66 7	772 8		NURA BALA	ZAKAT & ENDOWM ENT	25-Sep- 2025	0 7	1,582,363. 20	179,812 .50	162,716.40	1,599,459.30
66 8	324 21	220101 3597/2 025	IBRAHIM SAMAILA	MASS EDUCATI ON	25-Sep- 2025	1 6	7,102,008. 00	473,467 .20	190,950.24	7,384,524.96
66 9	985 9	220101 3541/2 025	IBRAHIM SALIHU	HISBAH COMMISS ION	25-Sep- 2025	0 2	784,062.7 2	468,037 .44	409,094.40	843,005.76
67 0	209 5	220101 3.../20 25	MUSA MALAM	ENVIRON MENT	25-Sep- 2025	0 4	863,145.6 0	1,114,1 31.20	1,165,219.3 4	812,057.46
67 1	156 45	220101 1899/2 024	MUAZU USMAN MAYANA	HOS	26-Sep- 2025	1 4	4,072,909. 44	350,020 .48	3,090,878.4 0	1,332,051.52
67 2	367 0	220101 3256/2 025	GARBA USMAN	TSB	29-Sep- 2025	1 6	5,485,725. 12	123,653 .64	0.00	0.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

67 3	327 4	220101 3530/2 025	YAHAYA BELLO	HSMB	29-Sep- 2025	0 4	1,212,225. 60	297,365 .20	33,065.47	1,476,525.33
67 4	113 14	220101 3677/2 025	LAWALI MUHD	SSEB	29-Sep- 2025	1 4	3,117,744. 00	2,771,3 28.00	2,607,862.7 7	3,281,209.23
67 5	139 20	220101 2546/2 024	MUHD BELLO MARU	JUDICIAR Y	30-Sep- 2025	0 4	445,745.4 4	462,342 .15	1,021,247.7 6	0.00
67 6	346 95	220101 3713/2 025	MARYAM RABIU	SSEB	30-Sep- 2025	0 4	691,488.0 0	148,176 .00	35,424.00	804,240.00
67 7	148 53	220101 3716/2 025	SANI MAIHULA D/RINI	HSMB	30-Sep- 2025	0 4	806,220.0 0	298,600 .00	96,583.68	1,008,236.32
67 8	321 63	220101 3704/2 025	AISHATU ABUBAKAR	SSEB	30-Sep- 2025	0 4	639,318.2 4	306,743 .60	228,845.54	717,216.30
67 9	338 40	220101 2596/2 024	MAHI NASIRU	MIN OF EDUCATI ON	30-Sep- 2025	1 6	7,102,008. 00	261,914 .49	5,792,436.0 0	1,571,486.49
68 0	370 76	220101 3643/2 025	TUKUR BELLO	MIN OF FINANCE	30-Sep- 2025	1 5	5,144,976. 00	685,996 .80	757,213.60	5,073,759.20
68 1	263 14	220101 3705/2 025	NANA HASSAN	SSEB	30-Sep- 2025	0 7	1,002,642. 20	306,363 .20	177,120.00	1,131,885.40
68 2	192 56	220101 3725/2 025	ZUWAIKA KANTIN KARA	SSEB	30-Sep- 2025	0 2	824,681.6 0	194,112 .00	74,332.00	944,461.60
68 3	303 54	220101 3519/2 025	IBRAHIM DANDA	JUDICIAR Y	30-Sep- 2025	0 7	810,407.5 2	0.00	245,228.00	565,179.52
68 4	130 38	220101 3534/2 025	ABUBAKAR YAHAYA	JUDICIAR Y	2-Oct- 2025	0 6	1,335,960. 00	564,072 .00	582,315.02	1,317,716.98
68 5	218 80	220101 3688/2 025	NANA SAIDU	CHST TSAFE	2-Oct- 2025	0 4	359,251.2 0	402,019 .20	750,960.02	10,310.38



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

68 6	151 63	220101 3598/2 025	IBRAHIM NASIRU	MASS EDUCATI ON	2-Oct- 2025	0 7	1,156,896. 00	214,240 .00	0.00	1,371,136.00
68 7	392 7	220101 3671/2 025	ABUBAKAR IDI	SSEB	2-Oct- 2025	0 4	1,402,732. 80	281,534 .40	37,166.00	1,647,101.20
68 8	261 71	220101 3682/2 025	IBRAHIM DANLADI	SSEB	2-Oct- 2025	0 3	840,021.1 2	19,634. 64	0.00	859,655.76
68 9	129 92	220101 3693/2 025	SANI MUHD GUSAU	JUDICIAR Y	2-Oct- 2025	0 6	1,400,472. 00	186,729 .60	326,793.60	1,260,408.00
69 0	995 7	220101 3649/2 025	SANI ABDULLAHI GUMMI	HSMB	2-Oct- 2025	0 3	852,345.1 3	272,973 .40	31,468.80	1,093,849.73
69 1	745 7	220101 3498/2 025	SAADATU GARBA	STATE AUDIT	6-Oct- 2025	1 4	5,132,977. 34	0.00	0.00	5,132,977.34
69 2	394 5	220101 3222/2 025	KABIRU HASSAN	SSEB	6-Oct- 2025	1 6	6,567,931. 68	1,611,1 47.56	606,396.00	7,572,683.24
69 3	253 75	220101 3662/2 025	DALHATU MOHD	CENTRAL MARKET	6-Oct- 2025	0 3	717,091.2 0	563,428 .80	676,085.76	604,434.24
69 4	139 81	220101 3369/2 025	MUHD IBRAHIM	JUDICIAR Y	6-Oct- 2025	0 7	1,309,167. 36	438,760 .80	91,630.74	1,656,297.42
69 5	226 76	220101 3685/2 025	USMAN ALIYU D/GARA	AIEB	6-Oct- 2025	0 2	354,384.7 4	379,697 .85	1,070,246.0 7	(336,163.48)
69 6	144 14	220101 3328/2 025	LARAI MUHD LAGOS	GOVERN MENT HOUSE	6-Oct- 2025	0 7	1,352,201. 28	249,342 .08	0.00	1,601,543.36
69 7	108 34	220101 3158/2 025	SAFIYA LAWAL	SSEB	6-Oct- 2025	0 4	519,787.2 6	443,293 .67	793,571.28	169,509.65



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

69 8	300 98	220101 3670/2 025	MOHD BAZAI	MIN OF EDUCATI ON	6-Oct- 2025	0 2	718,214.4 0	169,848 .00	67,680.00	820,382.40
69 9	893 2	220101 3745/2 025	SAADU UMAR BUKKUYUM	MEDIA CORPORA TION	6-Oct- 2025	1 3	2,565,089. 76	292,404 .10	400,091.22	2,457,402.64
70 0	106 45	220101 3332/2 025	INNO DANBUJE	HSMB	6-Oct- 2025	0 3	425,816.1 6	676,805 .36	1,560,000.0 0	0.00
70 1	376 4	220101 3968/2 025	FARUK MUHD ANKA	HSMB	6-Oct- 2025	1 0	1,334,736. 18	0.00	164,310.00	1,170,426.18
70 2	154 11	220101 3644/2 025	MARYAM NUHU NURA	SSEB	6-Oct- 2025	0 4	975,283.2 0	203,184 .00	33,840.00	1,144,627.20
70 3	305 31	220101 3689/2 025	HASSAN MOHD SANI	MIN OF EDUCATI ON	6-Oct- 2025	0 2	718,214.4 0	152,863 .20	33,840.00	837,237.60
70 4	131 62	220101 3415/2 025	ABUBAKAR MUHD	JUDICIAR Y	6-Oct- 2025	1 3	3,109,240. 00	276,288 .00	224,306.19	3,161,221.81
70 5	106 72	220101 3261/2 025	MOHD IBRAHIM K/GAFA	AIEB	6-Oct- 2025	1 4	1,808,951. 04	1,918,0 01.20	1,967,944.2 6	1,759,007.98
70 6	165 31	220101 3271/2 025	IRO MUHAMMA D	ZEPEA	7-Oct- 2025	0 3	629,661.6 0	353,224 .80	354,140.16	628,746.24
70 7	223 19	220101 3244/2 024	BAKO TUNAU MAGAZU	ZACAREP	7-Oct- 2025	0 7	1,054,060. 80	295,651 .20	164,764.00	1,184,948.00
70 8	131 51	220101 3341/2 025	SULAIMAN UMAR	JUDICIAR Y	7-Oct- 2025	1 2	2,570,148. 00	913,830 .40	455,958.30	3,028,020.10
70 9	312 71	220101 3653/2 025	ABDULRAZ AK ABDULAZIZ	TSB	7-Oct- 2025	1 4	1,585,671. 36	349,493 .76	0.00	1,935,165.12



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

710	2023	220101 3723/2 025	HADIZA K MUHD	MLGCA	7-Oct- 2025	07	2,157,768. 00	191,800 .00	162,716.40	2,186,851.60
711	29858	220101 3045/2 025	HAJIYA A IBRAHIM	MIN OF EDUCATI ON	7-Oct- 2025	04	731,001.6 0	155,584 .80	33,840.00	852,746.40
712	30444	220101 3742/2 025	IBRAHIM IDRIS DAURAN	AIEB	7-Oct- 2025	13	1,564,798. 08	259,037 .52	177,493.06	1,646,342.54
713	18435	220101 3492/2 025	AUWAL ABUBAKAR	SSEB	7-Oct- 2025	10	1,490,248. 32	1,010,1 58.16	754,493.28	1,745,913.20
714	29855	220101 3039/2 025	IBRAHIM MURAWA	MIN OF EDUCATI ON	7-Oct- 2025	03	732,280.3 2	155,856 .96	33,840.00	854,297.28
715	25469	220101 3966/2 025	HAMZA ABDULLAHI	CAAS BAKURA	7-Oct- 2025	01	673,920.0 0	142,560 .00	36,636.00	779,844.00
716	15826	220101 2758/2 025	ABDULLAHI KABIRU HASSAN	JUDICIAR Y	7-Oct- 2025	04	325,151.0 4	343,909 .35	784,861.40	0.00
717	19783	220101 2924/2 025	HADIZA ABDULLAHI	MIN OF EDUCATI ON	8-Oct- 2025	04	915,466.5 6	276,768 .96	32,194.56	1,160,040.96
718	5526	220129 68/202 5	TAJUDEEN AFOLABI	DIR OF SPORTS	8-Oct- 2025	10	2,675,124. 00	892,158 .00	289,945.92	3,277,336.08
719	13743	220101 3738/2 025	AISHA SANI	SSEB	8-Oct- 2025	04	1,061,975. 04	48,764. 16	0.00	1,110,739.20
720	26289	220101 3661/2 025	SAFIYA ALIYU	SSED	8-Oct- 2025	02	718,214.4 0	254,772 .00	60,864.00	912,122.40
721	29685	220101 2379/2 025	ABDULLAHI MOHD	MIN OF EDUCATI ON	8-Oct- 2025	02	528,042.2 4	418,033 .44	629,376.00	316,699.68



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

72 2	232 76	220101 2861/2 025	TUMBA YUSUF	MIN OF EDUCATI ON	8-Oct- 2025	0 4	872,886.7 2	265,236 .92	135,360.00	1,002,763.64
72 3	108 62	220101 2972/2 025	BALA GARBA SALE	SSEB	8-Oct- 2025	0 4	1,061,975. 04	438,877 .44	171,859.20	1,328,993.28
72 4	101 07	220101 3577/2 025	ZAINAB BARAU	ZACAS	10-Oct- 2025	1 3	5,062,341. 60	810,636 .40	353,268.30	5,519,709.70
72 5	326 86	220101 3475/2 025	SHEHU GARBA	WATER CORPORA TION	10-Oct- 2025	0 4	910,488.6 0	151,748 .10	192,024.80	870,211.90
72 6	131 42	220101 2851/2 025	GARBA IDRIS	JUDICIAR Y	10-Oct- 2025	0 5	1,064,268. 00	365,190 .00	365,190.00	1,064,268.00
72 7	253 90	220101 3648/2 025	AUWALU ABUBAKAR	CENTRAL MARKET	10-Oct- 2025	0 3	799,044.4 8	0.00	0.00	799,044.48
72 8	197 96	220101 3226/2 025	HABIBA UMAR	MIN OF EDUCATI ON	10-Oct- 2025	0 4	931,937.2 8	173,383 .68	0.00	1,105,320.96
72 9	120 26	220101 3631/2 025	SULEIMAN MUSA	ADMIN DEPT	10-Oct- 2025	0 7	938,225.2 8	367,637 .92	329,157.80	976,705.40
73 0	388 1	220101 3932/2 025	IBRAHIM MOHD ANKA	MIN OF EDUCATI ON	10-Oct- 2025	0 3	793,480.6 8	1,234,3 03.00	444,968.60	1,582,815.08
73 1	321 14	220101 33187/ 2025	SAADU SARKI	SSEB	10-Oct- 2025	0 4	745,174.0 8	211,468 .32	96,583.08	860,059.32
73 2	168 53	220101 3443/2 025	INNO ADA	MIN OF EDUCATI ON	10-Oct- 2025	0 4	931,937.2 8	260,075 .52	0.00	1,192,012.80



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

73 3	327 3	220101 3678/2 025	SHEHU DALHATU MAIJIYA	HSMB	13-Oct- 2025	0 4	1,235,358. 72	783,838 .72	482,918.40	1,536,279.04
73 4	142 99	220101 3711/2 025	FARUKU LABBO	DIR OF PROTOCO L	13-Oct- 2025	0 3	962,951.0 4	155,369 .76	159,408.00	958,912.80
73 5	163 61	220101 3393/2 025	MUHD MARERI	ZEPEA	13-Oct- 2025	0 3	827,705.2 8	288,734 .40	64,389.12	1,052,050.56
73 6	401 5	220101 3578/2 025	RABIATU ABDULLAHI	SSEB	13-Oct- 2025	0 2	1,300,550. 40	262,051 .20	128,778.24	1,433,823.36
73 7	100 24	220101 3261/2 025	ABDULLAHI ISAH	GOVERN MENT HOUSE	13-Oct- 2025	0 4	1,105,320. 96	252,851 .20	37,166.00	1,321,006.16
73 8	340 01	220101 3596/2 025	UMAR ALIYU MAIWA	AIEB	13-Oct- 2025	0 3	528,042.0 0	253,353 .60	231,458.29	549,937.31
73 9	258 93	220101 3681/2 025	RABI MUHAMMA D	CENTRAL MARKET	13-Oct- 2025	0 3	605,864.6 4	243,573 .96	573,352.00	276,086.60
74 0	214 69	220101 3277/2 025	UMAR DALHATU	AIEB	13-Oct- 2025	1 2	618,863.4 4	530,453 .70	2,776,923.8 4	0.00
74 1	139 4	220101 3394/2 025	FALALU BELLO	ANIMAL HEALTH	13-Oct- 2025	0 7	2,268,615. 24	806,618 .72	64,389.12	3,010,844.84
74 2	524 0	220101 3647/2 025	ABUBAKAR BALA SANI	BIR	13-Oct- 2025	0 4	1,192,012. 80	216,729 .60	152,984.00	1,255,758.40
74 3	145 14	220101 23721/ 2025	MUHD MUSA	HSMB	20-Oct- 2025	0 6	1,017,171. 74	211,008 .96	0.00	1,228,180.70
74 4	788 5	220101 3395/2 025	MURTALA MUHD GUMMI	MIN OF WOMEN	20-Oct- 2025	0 9	706,487.5 2	239,294 .16	187,335.00	758,446.68



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

74 5	340 9	220101 3490/2 025	FALALU BELLO	HSMB	20-Oct- 2025	0 4	964,044.0 0	391,149 .00	222,996.00	1,132,197.00
74 6	681 9	220101 3799/2 025	MOHD KABIRU LAWAL	AGP T/MAFAR A	20-Oct- 2025		3,844,100. 16	608,106 .24	0.00	4,452,206.40
74 7	270 19	220101 3279/2 025	SANI UMAR GUSAU	WORKS & INFRASTR UCTURE	20-Oct- 2025	0 7	982,762.5 6	230,991 .20	46,120.00	1,167,633.76
74 8	168 51	220101 3900/2 025	ISIIYAKA YAHAYA	MIN OF EDUCATI ON	20-Oct- 2025	0 3	709,458.7 2	313,481 .76	99,196.41	923,744.07
74 9	301 62	220101 2903/2 025	INNO MUHD CITUMU	MIN OF EDUCATI ON	20-Oct- 2025	0 4	773,536.8 0	256,103 .40	0.00	1,029,640.20
75 0	143 68	220101 3679/2 025	USMAN GOBIRAWA	GOVERN MENT HOUSE	20-Oct- 2025	0 7	1,280,257. 45	59,018. 96	0.00	1,339,276.41
75 1	297 79	220101 2080/2 024	INNO YAR GAYA	MIN OF EDUCATI ON	21-Oct- 2025	0 5	577,466.4 0	343,730 .00	78,000.00	843,196.40
75 2	379 42	220101 2475/2 024	ABDULHADI SULAIMAN	ADMIN DEPT	21-Oct- 2025	1 6	5,272,819. 20	342,388 .80	4,328,488.8 0	1,286,719.20
75 3	278 00	220101 3318/2 025	ABUBAKAR ADAMU	ZEPEA	21-Oct- 2025	0 2	638,970.1 3	135,166 .77	0.00	774,136.90
75 4	302 27	220101 3795/2 025	ABUBAKAR S NOMA	MIN OF EDUCATI ON	21-Oct- 2025	0 2	290,192.0 4	701,713 .98	96,875.00	895,031.02
75 5	294	220101 2597/2 024	ISYAKU YUSUF GALADIMA	MIN OF FINANCE	21-Oct- 2025	1 4	4,184,496. 00	269,049 .60	3,175,560.0 0	1,277,985.60



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

75 6	362 2	220101 2464/2 024	BINTA LAWALI	SSEB	21-Oct- 2025		4,192,096. 00	331,792 .05	3,175,560.0 0	1,348,328.05
75 7	248 82	220101 2227/2 024	MANSUR ABDULLAHI	HSMB	21-Oct- 2025		1,199,616. 00	0.00	144,910.00	1,054,706.00
75 8	999 6	220101 3373/2 025	SALISU MUHD	GOVERN MENT HOUSE	21-Oct- 2025		708,224.2 5	852,492 .16	193,722.00	1,366,994.41
75 9	209 40	220101 3547/2 025	MUHD ABDULLAHI	AIEB	21-Oct- 2025		829,649.7 6	310,275 .52	68,645.12	1,071,280.16
76 0	532 3	220101 3708/2 025	AZUMI ABDULLAHI K	ARTS & CULTURE	21-Oct- 2025		1,208,810. 88	109,271 .04	93,146.76	1,224,935.16
76 1	163 05	220101 3607/2 025	ABUBAKAR SANI	HOUSE OF ASSEMBL Y	21-Oct- 2025	0 6	830,606.4 0	115,362 .00	76,307.70	869,660.70
76 2	100 52	220101 2495/2 025	LABARAN HARUNA	MIN OF EDUCATI ON	21-Oct- 2025	0 2	376,400.6 4	890,136 .00	18,055.92	1,248,480.72
76 3	296 20	220101 3565/2 025	IBRAHIM SANI	MIN OF EDUCATI ON	21-Oct- 2025	0 2	541,900.0 0	296,755 .20	283,219.20	555,436.00
76 4	262 52	220101 3706/2 025	INNO ABBAS	SSEB	21-Oct- 2025	0 4	800,411.0 4	206,943 .88	33,065.47	974,289.45
76 5	317 8	220101 3803/2 025	AISHATU GWALE	HSMB	21-Oct- 2025	0 4	1,470,033. 82	523,573 .60	0.00	1,993,607.42
76 6	322 05	220101 3743/2 025	AISHA ALIYU NARUMA	SSEB	21-Oct- 2025	0 4	704,894.4 0	194,498 .70	37,166.00	862,227.10
76 7	229 65	220101 3115/2 025	AMINA MUHD	SSEB	21-Oct- 2025	0 9	415,674.8 8	0.00	0.00	415,674.88



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

76 8	527 5	220101 3796/2 025	UMMARU MARADUN	STATE AUDIT	21-Oct- 2025	0 7	1,997,009. 47	364,234 .40	792,080.00	1,569,163.87
76 9	882 5	220101 3744/2 025	ISAH MAIGANDI KAURA	RELIGIOUS AFFAIRS	21-Oct- 2025	0 3	1,085,880. 96	148,540 .32	239,112.00	995,309.28
77 0	358 87	220101 3191/2 025	LAWALI UMAR	JUDICIARY	21-Oct- 2025	1 4	2,901,741. 60	841,232 .60	942,092.00	2,800,882.20
77 1	132 27	220101 3523/2 025	LAWALI MUSA	JUDICIARY	21-Oct- 2025	0 3	907,447.2 0	329,980 .80	304,080.00	933,348.00
77 2	298 28	220101 3572/2 025	LAWALI DANGALAD IMA	MIN OF EDUCATION	21-Oct- 2025	0 2	541,900.8 0	245,145 .60	157,340.00	629,706.40
77 3	299 13	220101 3444/2 025	ZAINAB BARAU	MIN OF EDUCATION	21-Oct- 2025	0 4	745,174.0 8	158,601 .24	0.00	903,775.32
77 4	105 01	220101 3617/2 025	USMAN MANDE TSAFE	MIN OF HEALTH	21-Oct- 2025	0 7	1,468,530. 72	235,156 .80	417,177.75	1,286,509.77
77 5	367 94	220101 3826/2 025	KABIRU ALMU	HSMB	21-Oct- 2025	0 6	714,184.4 1	154,198 .89	0.00	868,383.30
77 6	293 92	220101 3550/2 025	ABUBAKAR IDRIS	MIN OF WORKS	21-Oct- 2025	0 7	1,082,240. 64	127,186 .40	225,156.96	984,270.08
77 7	340 28	220101 3827/2 025	SALAME ANARUWA	AIEB	21-Oct- 2025	0 2	668,304.0 0	238,680 .00	31,176.00	875,808.00
77 8	342	220101 2802/2 025	MUKTAR BALARABE	MIN OF EDUCATION	21-Oct- 2025	0 7	2,042,687. 04	123,112 .40	1,490,625.1 2	675,174.32



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

77 9	369 34	220101 3532/2 025	SHEHU ALIYU ABBA	DIR OF SPORTS	21-Oct- 2025	1 6	6,773,904. 00	464,956 .80	5,279,400.0 0	1,959,460.80
78 0	281 74	220101 3741/2 025	IBRAHIM SAIDU GORA	HSMB	21-Oct- 2025	0 4	551,023.2 0	419,827 .20	552,255.00	418,595.40
78 1	299 79	220101 3403/2 025	YAR IDI SARKIN NOMA	MIN OF EDUCATI ON	21-Oct- 2025	0 2	604,923.3 6	185,973 .06	0.00	790,896.42
78 2	866 0	220101 3487/2 025	MANI FANKASAU	WATER CORPORA TION	21-Oct- 2025	0 4	1,427,709. 96	326,601 .20	48,006.20	1,706,304.96
78 3	582	220101 3542/2 025	MUHD YAHAYA GUMMI	MIN OF EDUCATI ON	21-Oct- 2025	1 3	3,629,844. 00	806,632 .00	314,212.00	4,122,264.00
78 4	297 02	220101 3424/2 025	GIDE ALIYU	MIN OF EDUCATI ON	21-Oct- 2025	0 4	688,448.6 4	211,651 .44	0.00	900,100.08
78 5	927 9	220101 3365/2 025	HASSAN DAMBA	SSEB	21-Oct- 2025	0 4	968,083.2 0	355,622 .40	66,130.94	1,257,574.66
78 6	202 6	220101 3102/2 025	AMINU SHEHU	MIN OF FINANCE	21-Oct- 2025	1 6	3,175,560. 00	1,270,2 24.00	354,099.32	4,091,684.68
78 7	112 91	220101 3737/2 025	BELLO MAGAJI	HSMB	22-Oct- 2025	1 4	8,325,828. 00	370,036 .80	0.00	8,695,864.80
78 8	232	220101 3687/2 025	ISAH YUSUF BAKURA	MIN OF FINANCE	22-Oct- 2025	1 6	6,832,764. 96	152,099 .22	0.00	6,984,864.18
78 9	303 06	220101 3445/2 025	SAHABI MUHD	MIN OF EDUCATI ON	22-Oct- 2025	0 3	732,280.3 2	138,539 .52	0.00	870,819.84



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

79 0	284 2	220101 3764/2 025	BINTA ABUBAKAR	DEP GOV OFFICE	22-Oct- 2025	0 4	1,192,012. 80	298,003 .20	0.00	1,490,016.00
79 1	168 24	220101 3832/2 025	KABIRU MUHD GUSAU	SSEB	22-Oct- 2025	0 3	880,997.7 6	184,394 .88	0.00	1,065,392.64
79 2	112 30	220101 3746/2 025	KULU SHAMAKI	MIN OF EDUCATI ON	22-Oct- 2025	1 6	7,072,848. 00	785,872 .00	0.00	7,858,720.00
79 3	889 2	220101 3703/2 025	IBRAHIM BAZABARM E	SCHOLAR SHIP BOARD	22-Oct- 2025	0 2	784,062.7 2	378,030 .24	372,240.00	789,852.96
79 4	270 70	220101 3280/2 025	SALISU ARMA SHINKAFI	WATER RESOURC ES	22-Oct- 2025	0 4	815,349.6 0	153,313 .60	312,114.46	656,548.74
79 5	829 3	220101 3850/2 025	DR IBRAHIM MARAFA NAHUCHE	COE MARU	22-Oct- 2025	1 5	11,183,11 3.49	997,554 .72	648,813.84	11,531,854.37
79 6	233 95	220101 3797/2 025	RABIU LIMAN	MIN OF EDUCATI ON	22-Oct- 2025	0 2	834,681.6 0	97,056. 00	0.00	931,737.60
79 7	211 70	220101 3759/2 025	AHMAD ISHAKA	AIEB	22-Oct- 2025	0 5	942,042.2 4	242,212 .08	0.00	1,184,254.32
79 8	365 01	220101 3441/2 025	JIMMAI LAWALI	MIN OF EDUCATI ON	22-Oct- 2025	0 4	651,974.4 0	203,321 .04	31,468.80	823,826.64
79 9	303 38	220101 3750/2 025	MUHD D SANI	JUDICIAR Y	22-Oct- 2025	0 4	455,625.6 0	99,208. 80	0.00	554,834.40
80 0	328 10	220101 3753/2 025	ABDULLAHI L KANOMA	JUDICIAR Y	22-Oct- 2025	0 2	556,416.0 0	291,456 .00	301,368.00	546,504.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

801	577	220101 3757/2 025	MAIDAWA BAWA	MIN OF EDUCATI ON	23-Oct- 2025	07	1,771,776. 00	393,728 .00	35,424.00	2,130,080.00
802	624	220101 3438/2 025	MOHAMME D ALKALI	MIN OF EDUCATI ON	23-Oct- 2025	04	1,145,442. 72	435,952 .08	297,328.00	1,284,066.80
803	542 6	220101 3800/2 025	BALA ISAH TAFIDA	ESTABLIS HMENT	24-Oct- 2025	16	7,184,016. 00	1,436,8 03.20	0.00	8,620,819.20
804	205 12	220101 3837/2 025	RILWANU MUHD TANKO	AIEB	24-Oct- 2025	09	888,689.7 6	394,672 .18	36,095.00	1,247,266.94
805	197 99	220101 3330/2 025	UMAR MUSA	MIN OF EDUCATI ON	24-Oct- 2025	03	880,997.7 6	204,883 .20	0.00	1,085,880.96
806	300 46	220101 2680/2 025	DIYA GAJERE	MIN OF EDUCATI ON	24-Oct- 2025	04	245,514.3 6	607,647 .15	89,395.00	763,766.51
807	430 98	220101 3719/2 025	AISHA SURAJO	HSMB	24-Oct- 2025	10	1,955,406. 97	0.00	265,016.36	1,690,390.61
808	302 86	220101 3750/2 025	ABDULLAHI D/AYYA UMAR	MIN OF EDUCATI ON	24-Oct- 2025	02	556,416.0 0	357,696 .00	409,094.40	505,017.60
809	328 13	220101 3756/2 025	IBRAHIM YAHAYA	MIN OF AGRICUL TURE	24-Oct- 2025	03	840,021.1 2	196,346 .40	35,424.00	1,000,943.52
810	214 3	220101 3783/2 025	ZUBAIRU LIMAN	MIN OF ENVIRON MENT	24-Oct- 2025	03	1,085,880. 00	371,350 .80	32,194.56	1,425,036.24



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

81 1	233 86	220101 3527/2 025	AMINU GARBA	MIN OF EDUCATI ON	24-Oct- 2025	0 7	719,528.6 4	527,492 .28	100,236.21	1,146,784.71
81 2	295 45	220101 2860/2 025	YARSANI D/AUTA	MIN OF EDUCATI ON	24-Oct- 2025	0 4	745,174.0 8	264,335 .40	31,468.80	978,040.68
81 3	299 82	220101 2953/2 025	DIJE S NOMA	MIN OF EDUCATI ON	24-Oct- 2025	0 4	745,174.0 8	229,090 .68	0.00	974,264.76
81 4	109 17	220101 3719/2 025	ABDULLAHI HARUNA TSAFE	HSMB	24-Oct- 2025	0 4	1,246,072. 76	612,502 .44	150,000.00	1,708,575.20
81 5	302 00	220101 3.../20 25	AMINA SARKI	MIN OF EDUCATI ON	24-Oct- 2025	0 2	592,047.3 6	182,014 .56	31,468.80	742,593.12
81 6	853 8	220101 3831/2 025	HASHIMU IBRAHIM	COE MARU	27-Oct- 2025	1 3	5,087,058. 72	0.00	0.00	5,087,058.72
81 7	755 1	220101 3848/2 025	MUHD SANI HALILU KAURA	ADMIN DEPT	27-Oct- 2025	1 6	6,609,294. 72	1,624,3 85.84	904,706.00	7,328,974.56
81 8	262 1	220101 3605/2 025	ZAKARI JIBO SHINKAFI	WATER RESOURC ES	3-Nov- 2025	1 6	8,375,275. 80	1,116,7 03.44	839,865.20	8,652,114.04
81 9	745	220101 3792/2 025	INNO USMAN BUNGUDU	MIN OF EDUCATI ON	3-Nov- 2025	0 2	1,184,083. 20	1,601,4 24.00	87,110.01	2,698,397.19
82 0	302 54	220101 3839/2 025	AMINA MOHD	MIN OF EDUCATI ON	3-Nov- 2025	0 4	759,364.3 2	143,665 .52	0.00	903,029.84
82 1	235 41	220101 2712/2 025	ABUBAKAR SULAIMAN	SSG OFFICE	3-Nov- 2025	0 6	340,721.1 9	0.00	281,866.66	58,854.53



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

82 2	196 91	220101 2369/2 025	AISHA ABDULLAHI	MIN OF EDUCATI ON	3-Nov- 2025	0 4	688,763.9 2	354,181 .30	251,750.40	791,194.82
82 3	957 9	220101 3782/2 025	IBRAHIM RAFI	FORESTR Y MGT AGENCY	3-Nov- 2025	0 4	1,148,666. 88	78,564. 48	0.00	1,227,231.36
82 4	364 74	220101 3754/2 025	YUSUF AMINU	MIN OF EDUCATI ON	3-Nov- 2025	0 2	646,128.0 0	76,920. 00	0.00	723,048.00
82 5	198 63	220101 3864/2 025	INNO UMAR	MIN OF EDUCATI ON	3-Nov- 2025	0 4	931,937.2 8	195,056 .64	0.00	1,126,993.92
82 6	117 61	220101 3758/2 025	HALIDU GARBA	MIN OF EDUCATI ON	3-Nov- 2025	0 2	912,270.0 0	299,522 .50	338,400.00	873,392.50
82 7	379 2	220101 3735/2 025	SANI MUSA CHEDIYA	SSEB	3-Nov- 2025	1 4	4,072,909. 44	543,984 .48	486,648.00	4,130,245.92
82 8	198 86	220101 3852/2 025	HADIZA SULEIMAN	CONS GUSAU	3-Nov- 2025	0 3	880,997.7 6	204,883 .20	0.00	1,085,880.96
82 9	978 5	220101 3842/2 025	MUHD IBRAHIM	HISBAH COMMISS ION	4-Nov- 2025	0 4	1,148,666. 88	78,564. 48	32,194.56	1,195,036.80
83 0	201 66	220101 3777/2 025	AMINA MAIDAMMA	SSEB	4-Nov- 2025	0 4	872,886.7 2	285,639 .76	0.00	1,158,526.48
83 1	288 70	220101 3609/2 025	HASSANA MUHD	SSEB	4-Nov- 2025	1 3	1,729,912. 80	531,831 .30	428,832.00	1,832,912.10
83 2	495 37	220101 3770/2 025	YAU MUHAMMA D	ZSUBEB	4-Nov- 2025	0 2	489,888.0 0	157,248 .00	0.00	647,136.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

83 3	262 62	220101 3840/2 025	MALAM MUHD	SSEB	4-Nov- 2025	0 3	719,386.5 6	289,212 .84	99,196.41	909,402.99
83 4	210 96	220101 3810/2 025	LIMAN ALIYU ADAMU	AIEB	4-Nov- 2025	0 4	857,162.0 0	180,317 .70	0.00	1,037,479.70
83 5	240 17	220101 3830/2 025	HADIZA UMAR	MIN OF EDUCATI ON	4-Nov- 2025	0 2	757,036.8 0	249,110 .40	121,728.00	884,419.20
83 6	586 9	220101 3609/2 025	MARWANA BELLO DANJA	COE MARU	4-Nov- 2025	1 5	10,553,08 4.24	0.00	0.00	10,553,084.24
83 7	239 76	220101 3865/2 025	IGE MUHD	MIN OF EDUCATI ON	4-Nov- 2025	0 4	857,162.4 0	180,317 .70	0.00	1,037,480.10
83 8	148 70	220101 3863/2 025	ALIYU ABUBAKAR	RELIGIOU S AFFAIRS	4-Nov- 2025	0 2	709,458.7 2	511,470 .24	547,307.52	673,621.44
83 9	380 7	220101 3875/2 025	MUHAMMA D ADAMU	SSEB	5-Nov- 2025	1 4	3,175,560. 00	2,469,8 80.00	2,028,337.7 1	3,617,102.29
84 0	402 1	220101 3469/2 025	ABDULWAH AB YAKUBU	TSB	5-Nov- 2025	1 6	5,861,772. 00	4,559,1 56.00	3,667,987.0 0	6,752,941.00
84 1	171 47	220101 3849/2 025	JAFARU YAHAYA	HSMB	5-Nov- 2025	0 5	1,033,948. 80	215,406 .00	0.00	1,249,354.80
84 2	194 68	220101 3773/2 025	BELLO MUHD	HSMB	5-Nov- 2025	0 4	865,710.3 3	161,099 .52	0.00	1,026,809.85
84 3	182 71	220101 3768/2 025	MUHD ABUBAKAR MAIDABO	AGP T/MAFAR A	5-Nov- 2025	0 2	482,500.0 0	0.00	0.00	482,500.00
84 4	239 24	220101 3135/2 025	DAYYABA MOHD	MIN OF EDUCATI ON	5-Nov- 2025	0 2	757,036.0 8	249,102 .84	0.00	1,006,138.92



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

84 5	406 5	220101 3876/2 025	SALISU MUHD BUNGUDU	AIEB	6-Nov- 2025	1 6	6,992,442. 24	0.00	0.00	6,992,442.24
84 6	141 06	220101 3802/2 025	BUDA MAMMAN	JUDICIAR Y	6-Nov- 2025	0 4	830,397.1 2	228,782 .88	534,930.00	524,250.00
84 7	302 80	220101 3698/2 025	WAKKALA MUHD	MIN OF HEALTH	6-Nov- 2025	0 2	489,611.5 2	426,435 .84	692,313.60	223,733.76
84 8	846 3	220101 3870/2 025	HABIBA UMAR KURE	TSB	6-Nov- 2025	1 4	2,717,500. 00	371,733 .60	729,972.00	2,359,261.60
84 9	169 78	220101 3824/2 025	RAHAMU MUSA	MIN OF EDUCATI ON	6-Nov- 2025	0 4	652,038.2 4	15,163. 68	32,194.56	635,007.36
85 0	193 4	220101 3874/2 025	AMINU MUHD LAWAL	ZEA	6-Nov- 2025	1 4	3,777,680. 00	251,851 .20	0.00	4,029,531.20
85 1	198 59	220101 3868/2 025	RABI ABDULLAHI	MIN OF EDUCATI ON	6-Nov- 2025	0 4	915,466.5 6	191,609 .28	0.00	1,107,075.84
85 2	110 20	220101 3766/2 025	ALKA RAFI	HSMB	6-Nov- 2025	0 4	848,774.8 8	547,790 .88	462,916.58	933,649.18
85 3	207 23	220101 3780/2 025	SALIHU MAI INJIN	AIEB	6-Nov- 2025	0 4	931,937.2 8	195,056 .64	0.00	1,126,993.92
85 4	232 06	220101 3763/2 025	RABI ABDULLAHI	SSEB	6-Nov- 2025	0 2	757,036.8 0	249,110 .40	0.00	1,006,147.20
85 5	232 99	220101 3820/2 025	TAMBAI ALARAMMA	MIN OF EDUCATI ON	6-Nov- 2025	0 4	931,937.2 8	216,729 .60	35,424.00	1,113,242.88
85 6	238 8	220101 2565/2 024	NASIRU A ADAMU	ZUREPB	7-Nov- 2025	1 4	4,116,708. 00	375,718 .40	3,060,000.0 0	1,432,426.40



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

85 7	476 1	220101 3911/2 025	AHMAD MUHD MORAI	ZADP	11- Nov- 2025	1 4	5,819,549. 73	913,967 .60	1,341,152.1 5	5,392,365.18
85 8	165 45	220101 3536/2 025	RABIU MUHD	ZEPEA	11- Nov- 2025	0 1	687,334.0 3	159,105 .10	33,840.00	812,599.13
85 9	136 37	220101 3905/2 025	BASHIRU MOHD	AIEB	11- Nov- 2025	0 9	1,457,466. 24	268,752 .64	0.00	1,726,218.88
86 0	623 7	220101 3877/2 025	UMAR SAHABI GUSAU	MEDIA CORPORA TION	11- Nov- 2025	1 4	3,626,563. 20	0.00	0.00	3,626,563.20
86 1	365 90	220101 3912/2 025	NANA UMAR	MIN OF EDUCATI ON	11- Nov- 2025	0 4	931,937.2 8	260,075 .52	0.00	1,192,012.80
86 2	196 50	220101 3426/2 025	INNO MUHD	MIN OF EDUCATI ON	11- Nov- 2025	0 7	931,937.2 8	195,056 .64	0.00	1,126,993.92
86 3	129 59	220101 3904/2 025	HAMISU BELLO	JUDICIAR Y	11- Nov- 2025	0 7	1,475,357. 28	296,110 .44	0.00	1,771,467.72
86 4	169 54	220101 3765/2 025	ALIYU IBRAHIM BAKO	MIN OF EDUCATI ON	11- Nov- 2025	0 4	931,937.2 8	130,037 .76	0.00	1,061,975.04
86 5	300 00	220101 3564/2 025	ALTINE MUHD	MIN OF EDUCATI ON	11- Nov- 2025	0 4	745,174.0 8	158,601 .24	0.00	903,775.32
86 6	301 04	220101 3587/2 025	HAJARA BAWA	MIN OF EDUCATI ON	11- Nov- 2025	0 4	745,174.0 8	158,601 .24	0.00	903,775.32
86 7	107 46	220101 3915/2 025	ABUBAKAR CHIKA GUSAU	TSB	12- Nov- 2025	1 4	2,871,103. 68	130,123 .12	243,324.90	2,757,901.90



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

86 8	165 02	220101 3900/2 025	ALIYU MOHD	ZEPEA	12- Nov- 2025	0 2	873,504.0 0	40,440. 00	0.00	913,944.00
86 9	293 34	220101 3823/2 025	MUHAMMA D ABUBAKAR	HSMB	12- Nov- 2025	0 2	618,279.2 4	131,593 .23	0.00	749,872.47
87 0	456 41	220101 3787/2 025	SAIDU MUHD AUKI	JUDICIAR Y	14- Nov- 2025	0 3	408,525.1 2	0.00	37,462.20	371,062.92
87 1	298 46	220101 3588/2 025	KULU YARTAMA	MIN OF EDUCATI ON	14- Nov- 2025	0 4	745,174.0 8	158,601 .24	0.00	903,775.32
87 2	134 27	220101 3921/2 025	ABDULLAHI SULE	JUDICIAR Y	14- Nov- 2025	0 6	1,363,126. 08	60,687. 12	0.00	1,423,813.20
87 3	750	220101 3888/2 025	AHMAD ABDULLAHI MAYANCHI	MIN OF EDUCATI ON	14- Nov- 2025	0 7	2,119,464. 00	518,091 .20	78,166.00	2,559,389.20
87 4	980 5	220101 3779/2 025	ADAMU ABDULLAHI	HISBAH COMMISS ION	14- Nov- 2025	0 3	1,044,904. 32	239,030 .40	33,840.00	1,250,094.72
87 5	226 56	220101 3263/2 025	MUBARAK ABBAS	KING FAHAD HOSPITAL	14- Nov- 2025	0 5	942,042.2 4	0.00	74,332.00	867,710.24
87 6	196 43	220101 3329/2 025	AISHATU ALTI	MIN OF EDUCATI ON	14- Nov- 2025	0 4	931,937.2 8	195,056 .64	0.00	1,126,993.92
87 7	100 84	220101 3872/2 025	ATTAHIRU UMAR GUSAU	MIN OF JUSTICE	14- Nov- 2025	1 5	3,478,207. 68	475,792 .56	1,229,344.8 0	2,724,655.44
87 8	993 3	220101 3786/2 025	YUSUF ALIYU NAKURA	ESTABLIS HMENT	14- Nov- 2025	1 2	1,608,085. 92	849,167 .82	802,972.10	1,654,281.64



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

87 9	305 9	220101 3812/2 025	ABUBAKAR MUSA	HSMB	14- Nov- 2025	0 3	1,510,308. 72	335,624 .10	37,166.00	1,808,766.82
88 0	776 5	220010 5/2018	HAUWA KULU MOHD	FEB	18- Nov- 2025	1 6	5,788,990. 44	0.00	4,092,870.9 6	1,696,119.48
88 1	420 3	220101 3891/2 025	AYUBA AHMED MAGAZU	FASCO	18- Nov- 2025	0 7	1,870,065. 60	209,783 .00	0.00	2,079,848.60
88 2	355 3	220101 3932/2 025	ALIYU GARBA BUNGUDU	HSMB	18- Nov- 2025	1 4	8,538,766. 92	0.00	0.00	8,538,766.92
88 3	151 61	220101 3931/2 025	USMAN ABDULLAHI	MASS EDUCATI ON	18- Nov- 2025	0 3	921,974.4 0	213,420 .00	35,424.00	1,099,970.40
88 4	689 2	220101 3928/2 025	MUSA UMAR GARBADU	AGP T/MAFAR A	18- Nov- 2025	1 4	7,752,005. 28	0.00	0.00	7,752,005.28
88 5	365 3	220101 3866/2 025	BELLO SANI USMAN TSAFE	SSEB	18- Nov- 2025	1 6	6,356,059. 20	2,272,2 08.64	1,194,216.0 0	7,434,051.84
88 6	257 40	220101 3923/2 025	UMAR MUHD	TSB	18- Nov- 2025	1 3	1,887,518. 88	399,282 .84	218,393.42	2,068,408.30
88 7	351 3	220101 3919/2 025	SANI A NA BABA	HSMB	18- Nov- 2025	0 7	3,276,642. 73	365,353 .35	238,812.75	3,403,183.33
88 8	108 92	220101 3596/2 025	USMAN SALISU	HSMB	18- Nov- 2025	0 4	906,767.0 3	312,279 .45	0.00	1,219,046.48
88 9	684	220101 3296/2 025	SHUAIBU MUHD ANKA	MIN OF EDUCATI ON	18- Nov- 2025	0 6	1,733,138. 40	541,097 .20	205,955.00	2,068,280.60
89 0	239 87	220101 3418/2 025	BINTA USMAN	MIN OF EDUCATI ON	18- Nov- 2025	0 2	815,349.6 0	268,298 .80	0.00	1,083,648.40



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

89 1	164 56	220101 3235/2 025	ABUBAKAR BELLO	ZEPEA	18- Nov- 2025	0 2	751,961.2 3	139,252 .08	0.00	891,213.31
89 2	274 50	220101 3938/2 025	HAMIDU ILIYA	TSB	19- Nov- 2025	1 3	1,916,930. 40	44,806. 30	0.00	1,961,736.70
89 3	321 46	220101 3933/2 025	AMAMATU SULEIMAN	SSEB	19- Nov- 2025	0 4	799,537.4 4	151,263 .84	78,048.60	872,752.68
89 4	328 76	220101 3464/2 025	GADO MUSA	MIN OF EDUCATI ON	20- Nov- 2025	0 3	745,174.0 8	176,223 .60	0.00	921,397.68
89 5	295 32	220101 3942/2 025	SAFIYA SANI	MIN OF EDUCATI ON	20- Nov- 2025	0 4	759,364.3 2	179,579 .40	0.00	938,943.72
89 6	197 85	220101 3962/2 025	MAIGEDA SULE	MIN OF EDUCATI ON	21- Nov- 2025	0 4	931,937.2 8	303,421 .44	0.00	1,235,358.72
89 7	345 96	220101 3964/2 025	YUSUF ADAMU	SSEM	21- Nov- 2025	0 3	472,901.2 8	0.00	0.00	472,901.28
89 8	279 87	220101 2244/2 025	AISHATU UMAR INUWA	HSMB	21- Nov- 2025	1 2	1,325,184. 00	0.00	0.00	1,325,184.00
89 9	119 76	220101 3889/2 025	MUSTAPHA AHMED GUMMI	HOS	25- Nov- 2025	1 6	6,790,644. 48	151,434 .56	0.00	6,942,079.04
90 0	300 48	220101 3569/2 025	HARUNA DADDA	MIN OF EDUCATI ON	25- Nov- 2025	0 3	732,280.3 2	259,761 .60	0.00	992,041.92
90 1	162 80	220101 3442/2 025	HUSSAINI IBRAHIM	ZEPEA	25- Nov- 2025	0 2	810,713.2 3	206,431 .61	0.00	1,017,144.84
90 2	306 1	220101 3825/2 025	BUHARI MAKAMA	HSMB	25- Nov- 2025	1 3	3,568,248. 00	0.00	0.00	3,568,248.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

903	30321	2201013751/2025	MUHD NAGARBA	JUDICIARY	26-Nov-2025	02	588,211.20	153,014.40	43,440.00	697,785.60
904	31900	2201013972/2025	MOHD SANI KWARE	ZACAS	26-Nov-2025	04	738,744.96	87,351.60	0.00	826,096.56
905	8658	2201013920/2025	MUSATANKO	WATER CORPORATION	26-Nov-2025	07	1,524,822.72	208,589.04	525,438.40	1,207,973.36
906	29815	2201013880/2025	LAWALI ASHEHU ABI	MIN OF EDUCATION	26-Nov-2025	04	745,174.08	193,845.96	688,305.60	250,714.44
907	5826	2201013645/2025	LAWAL ISAH SHANAWA	TSB	26-Nov-2025	16	6,490,263.36	1,013,151.44	1,021,904.00	6,481,510.80
908	8741	2201013652/2025	USMAN BALA RIBE	TSB	26-Nov-2025	04	1,148,666.88	183,317.12	320,480.60	1,011,503.40
909	26266	2201013775/2025	JIBO UMAR	SSEB	26-Nov-2025	05	803,338.08	303,965.76	206,085.12	901,218.72
910	15612	2201013811/2025	ABDULLAHI MAMMAN ABDU	AGP T/MAFARA	26-Nov-2025	02	868,320.00	281,400.00	0.00	1,149,720.00
911	30007	2201013125/2025	HADIZA BARAU	MIN OF EDUCATION	27-Nov-2025	02	560,044.08	306,691.20	439,920.00	426,815.28
912	32884	2201013817/2025	SANI KAGARO	MIN OF EDUCATION	27-Nov-2025	03	601,247.04	227,498.88	203,040.00	625,705.92
913	2949	2201013916/2025	ABDULLAHI ZARYA	NOMADIC EDUCATION	27-Nov-2025	07	1,697,444.16	230,161.92	449,163.00	1,478,443.08



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

91 4	169 50	220101 4002/2 025	MUHD SANI MARU	MIN OF EDUCATI ON	27- Nov- 2025	0 4	931,937.2 8	346,767 .36	212,544.00	1,066,160.64
91 5	301 23	220101 3821/2 025	SULE AHMED	MIN OF EDUCATI ON	27- Nov- 2025	0 3	732,280.3 2	242,472 .16	101,520.00	873,232.48
91 6	239 97	220101 3927/2 025	SAFIYA AMADU	MIN OF EDUCATI ON	27- Nov- 2025	0 4	815,349.6 0	268,298 .80	781,027.20	302,621.20
91 7	591	220101 3883/2 025	HASSAN JIBO	MIN OF EDUCATI ON	27- Nov- 2025	0 2	1,168,093. 44	806,064 .48	488,273.92	1,485,884.00
91 8	216 10	220101 3969/2 025	ABDULLAHI SANI	AIEB	1-Dec- 2025	0 6	1,000,826. 40	116,966 .50	68,845.12	1,048,947.78
91 9	858 1	220101 4011/2 025	ABDULLAHI SANI MARU	COE MARU	1-Dec- 2025	0 7	4,194,778. 56	0.00	0.00	4,194,778.56
92 0	197 09	220101 3005/2 025	HAUWAU UMAR	MIN OF EDUCATI ON	1-Dec- 2025	0 2	834,681.6 0	174,700 .80	0.00	1,009,382.40
92 1	111 30	220101 1772/2 024	JAMILA BELLO	HSMB	1-Dec- 2025	1 3	2,560,874. 40	59,279. 50	284,578.76	2,335,575.14
92 2	120 10	220101 3.../20 25	BELLO LIMAN JABAKA	COE MARU	1-Dec- 2025	0 3	1,044,904. 32	74,270. 16	429,120.00	690,054.48
92 3	298 11	220101 3416/2 025	HALIMA MAMMAN	MIN OF EDUCATI ON	3-Dec- 2025	0 4	745,174.0 8	158,601 .24	398,520.00	505,255.32
92 4	196 27	220101 3956/2 025	IBRAHIM ABDULLAHI	MIN OF EDUCATI ON	3-Dec- 2025	0 3	880,997.7 6	204,883 .20	0.00	1,085,880.96



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

92 5	128 96	220101 3984/2 025	MUIBATU ABDULLAHI	JUDICIAR Y	3-Dec- 2025	0 9	1,549,188. 00	832,106 .40	0.00	2,381,294.40
92 6	168 37	220101 3570/2 025	SARATU AHMED BUZU	MIN OF EDUCATI ON	3-Dec- 2025	0 4	975,283.2 0	225,760 .00	0.00	1,201,043.20
92 7	239 65	220101 3983/2 025	HASSANA MOHAMME D	MIN OF EDUCATI ON	3-Dec- 2025	0 4	857,162.4 0	220,388 .30	0.00	1,077,550.70
92 8	193 66	220101 4013/2 025	MURTALA SANI GUSAU	HSMB	3-Dec- 2025	0 8	1,673,327. 59	0.00	0.00	1,673,327.59
92 9	580 9	220101 2923/2 025	ALIYU UMAR SADO	TSB	4-Dec- 2025	1 6	4,738,698. 72	3,942,6 47.48	3,780,150.0 0	4,901,196.20
93 0	687 5	220101 3965/2 025	GADO SANI	AGP T/MAFAR A	4-Dec- 2025	0 2	1,027,641. 60	815,052 .00	691,200.00	1,151,493.60
93 1	197 82	220101 3463/2 025	RAKKIYA SANI	MIN OF EDUCATI ON	4-Dec- 2025	0 4	931,937.2 8	195,056 .64	398,520.00	728,473.92
93 2	328 63	220101 3961/2 025	HADIZA USMAN	MIN OF EDUCATI ON	4-Dec- 2025	0 4	691,488.0 0	164,640 .00	0.00	856,128.00
93 3	102 92	220101 3710/2 025	AHMED UMAR BUNGUDU	HSMB	4-Dec- 2025	0 4	980,788.8 3	22,360. 75	0.00	1,003,149.58
93 4	148 51	220101 4038/2 025	DARAJA HARUNA	HSMB	4-Dec- 2025	0 4	910,775.2 3	316,241 .40	0.00	1,227,016.63
93 5	122 05	220101 4010/2 025	MUHD MANSUR AHMAD	COE MARU	8-Dec- 2025	1 3	7,679,376. 00	0.00	0.00	7,679,376.00
93 6	169 93	220101 3976/2 025	SALEH GARBA	MIN OF EDUCATI ON	8-Dec- 2025	0 2	834,681.6 0	388,224 .00	157,344.00	1,065,561.60



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

93 7	363 9	220101 4009/2 025	LAWALI GARBA GUSAU	ZACAS	8-Dec- 2025	1 5	9,523,800. 00	423,280 .00	318,226.74	9,628,853.26
93 8	366 59	220101 3975/2 025	HALIMA KAMBA	MIN OF EDUCATI ON	8-Dec- 2025	0 2	640,569.6 0	215,138 .28	94,406.40	761,301.48
93 9	236 1	220101 3979/2 025	LAWALI RUFAL	COMMER CE	8-Dec- 2025	1 3	3,319,562. 40	222,083 .40	163,479.80	3,378,166.00
94 0	102 38	220101 3934/2 025	LAWALI ABDULLAHI	HSMB	8-Dec- 2025	0 7	1,518,685. 82	138,496 .48	223,027.20	1,434,155.10
94 1	710 1	220101 3966/2 025	ATTAHIRU LABBO	HOS	8-Dec- 2025	1 4	3,709,980. 00	82,444. 00	0.00	3,792,424.00
94 2	390 25	220101 3914/2 025	ABDULKARI M MUHD MAFARA	MIN OF FINANCE	8-Dec- 2025	1 4	4,184,496. 00	92,988. 80	58,765.28	4,218,719.52
94 3	286	220101 3958/2 025	NASIRU MUHD	SSEB	8-Dec- 2025	0 2	1,261,728. 00	254,772 .00	78,048.60	1,438,451.40
94 4	116 9	220101 3841/2 025	ABDULLAHI ADO	HOS	8-Dec- 2025	1 6	6,723,234. 24	599,725 .12	579,961.20	6,742,998.16
94 5	370 34	220101 3952/2 025	SANI MATI	JUDICIAR Y	8-Dec- 2025	0 3	523,939.6 8	251,385 .20	38,401.80	736,923.08
94 6	291 6	220101 3990/2 025	BASHAR ISAH	NOMADIC EDUCATI ON	9-Dec- 2025	1 4	4,048,920. 00	179,952 .00	91,617.60	4,137,254.40
94 7	168 12	220101 4042/2 025	RABI IBRAHIM	ZEPEA	9-Dec- 2025	0 3	921,974.4 0	64,026. 00	0.00	986,000.40
94 8	125 59	220101 4015/2 025	ZUWAIRA IDRIS BOKO	SSEB	9-Dec- 2025	0 2	834,681.0 6	679,385 .70	848,000.50	666,066.26



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

94 9	241 6	220101 4040/2 025	BASHIRU ABDULLAHI	ZUREPB	10- Dec- 2025	1 4	4,184,496. 00	1,580,8 09.60	168,062.24	5,597,243.36
95 0	244 4	220101 3528/2 025	SHITU ABDULLAHI ANKA	WATER CORPORA TION	10- Dec- 2025	0 7	2,787,112. 80	990,973 .44	200,472.40	3,577,613.84
95 1	549 8	220101 4043/2 025	HASSAN SANI GUSAU	ADMIN DEPT	10- Dec- 2025	1 6	6,458,366. 88	0.00	0.00	6,458,366.88
95 2	319 07	220101 4007/2 025	LAWAL AHMAD BELLO	ZACAS	10- Dec- 2025	1 5	7,337,934. 24	122,788 .44	0.00	7,460,722.68
95 3	263 19	220101 4039/2 025	HALIMA SADA	SSEB	10- Dec- 2025	0 7	1,122,039. 36	290,099 .92	37,166.00	1,374,973.28
95 4	264 32	220101 4033/2 025	MUHAMMA D ALIYU	MEDIA CORPORA TION	10- Dec- 2025	0 4	845,245.4 4	79,467. 52	235,385.18	689,327.78
95 5	139 06	220101 3092/2 025	IBRAHIM NAMAKKA	JUDICIAR Y	11- Dec- 2025	0 7	916,003.6 8	0.00	274,892.22	641,111.46
95 6	107 92	220101 2068/2 024	DIJE GARBA ANKA	MIN OF EDUCATI ON	11- Dec- 2025	0 3	454,928.9 2	677,103 .36	0.00	1,132,032.28
95 7	808 5	220101 3944/2 025	RABI KALLAMU ABDULLAHI	SSEB	11- Dec- 2025	1 6	4,844,844. 48	994,107 .24	315,325.92	5,523,625.80
95 8	758 8	220101 4082/2 025	SAADU ABUBAKAR MAFARA	AGP T/MAFAR A	11- Dec- 2025	1 5	8,347,957. 92	1,522,5 83.50	318,226.74	9,552,314.68
95 9	132 73	22010 .../202 5	KABIRU IDRIS	JUDICIAR Y	11- Dec- 2025	1 4	2,936,052. 00	456,719 .20	698,828.22	2,693,942.98
96 0	340 55	220101 3948/2 025	SALISU UMAR	AIEB	13- Dec- 2025	1 0	1,248,391. 20	326,959 .60	53,271.00	1,522,079.80



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

96 1	716 5	220101 3922/2 025	ALIYU TANKO TSAFE	ESTABLIS HMENT	13- Dec- 2025	1 4	4,184,496. 00	92,988. 80	0.00	4,277,484.80
96 2	335 99	220101 3995/2 025	JAMILU IBRAHIM	SSEB	15- Dec- 2025	1 3	1,636,404. 00	0.00	368,956.96	1,267,447.04
96 3	197 40	220101 3924/2 025	ABUBAKAR GALADIMA	MIN OF EDUCATI ON	15- Dec- 2025	0 2	834,681.6 0	291,168 .00	0.00	1,125,849.60
96 4	656 7	220101 3592/2 025	DAHIRU UMAR MAYANCHI	TSB	15- Dec- 2025	1 6	3,006,196. 08	2,145,2 67.20	5,331,841.2 0	(180,377.92)
96 5	131 98	220101 4080/2 025	ALKALI IBRAHIM KAURA	JUDICIAR Y	15- Dec- 2025	1 3	3,108,240. 00	1,036,0 80.00	918,452.00	3,225,868.00
96 6	365 23	220101 4077/2 025	HAUWA ALASAN	MIN OF EDUCATI ON	15- Dec- 2025	0 2	630,115.2 0	120,931 .20	535,348.80	215,697.60
96 7	150 0	220101 4035/2 025	ALIYU JIBRIL	MIN OF AGRICUL TURE	15- Dec- 2025	0 3	1,454,670. 72	648,796 .80	160,972.80	1,942,494.72
96 8	253 1	220101 3603/2 025	LAWALI GARBA MARADUN	WATER CORPORA TION	15- Dec- 2025	0 9	2,323,556. 73	311,491 .08	103,826.30	2,531,221.51
96 9	167 38	220101 3999/2 025	GARBA RABIU	ZEPEA	15- Dec- 2025	0 3	906,185.2 3	104,882 .55	152,956.80	858,110.98
97 0	169 36	22010 .../202 5	LABARAN MANDE	SSEB	15- Dec- 2025	0 3	921,974.4 0	213,420 .00	717,336.00	418,058.40
97 1	745 5	220101 4091/2 025	YAKUBU YAHAYA MAFARA	MEDIA CORPORA TION	16- Dec- 2025	1 6	7,102,368. 00	157,830 .00	0.00	7,260,198.00



**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

97 2	231 0	220101 3835/2 025	YUSUF MUSTAPHA ZURMI	MIN OF JUSTICE	16- Dec- 2025	1 4	3,234,892. 80	288,038 .40	0.00	3,522,931.20
97 3	297 72	220101 4048/2 025	HAUWA ABUBAKAR	MIN OF EDUCATI ON	18- Dec- 2025	0 4	815,326.0 8	115,688 .16	76,478.40	854,535.84
97 4	895 6	220101 3709/2 025	MUSA GARDI	CAAS BAKURA	18- Dec- 2025	0 2	475,888.0 8	658,143 .00	1,108,800.0 0	25,231.08
97 5	739	220101 3978/2 025	DIJE MANDE	MIN OF EDUCATI ON	18- Dec- 2025	0 2	617,641.9 8	835,335 .00	1,153,646.7 2	299,330.26
97 6	979 4	220101 3987/2 025	USMAN MUHAMMA D	HISBAH COMMISS ION	19- Dec- 2025	0 6	998,748.9 6	227,702 .20	0.00	1,226,451.16
97 7	733	220101 4073/2 025	UMAR ISAH KANOMA	MIN OF FINANCE	19- Dec- 2025	1 3	3,999,600. 00	533,280 .00	472,335.00	4,060,545.00
97 8	366 5	220101 4074/2 025	NASIRU GARBA	COE MARU	19- Dec- 2025	1 5	7,258,788. 00	322,612 .80	324,104.00	7,257,296.80
97 9	105 49	220101 4063/2 025	MUHD DAN JUMMA	HSMB	19- Dec- 2025	0 4	1,027,009. 92	305,417 .97	69,542.00	1,262,885.89
98 0	363 8	220101 4031/2 025	BELLO FARUK	SSEB	19- Dec- 2025	1 4	3,494,965. 92	546,616 .00	486,649.80	3,554,932.12
98 1	293 29	220101 4064/2 025	LAWALI GADO	HSMB	19- Dec- 2025	0 4	704,810.7 3	385,967 .60	220,776.00	870,002.33
98 2	105 50	220101 4065/2 025	DANKANE NA AMARYA	HSMB	19- Dec- 2025	0 3	1,003,927. 68	507,085 .92	130,239.00	1,380,774.60
98 3	105 43	220101 4066/2 025	RABIU GADO	HSMB	19- Dec- 2025	0 4	1,061,975. 04	487,641 .60	111,717.00	1,437,899.64



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

98 4	763 8	220101 4124/2 025	LAWALI BAWA	LGSC	19- Dec- 2025	0 3	1,126,857. 60	307,324 .80	35,424.00	1,398,758.40
98 5	196 63	220101 4057/2 025	HADIZA HARUNA	MIN OF EDUCATI ON	23- Dec- 2025	0 4	931,937.2 8	325,094 .40	0.00	1,257,031.68
98 6	225 82	220101 3994/2 025	YARJIMMA YAHAYA	SSEB	23- Dec- 2025	0 4	931,937.2 8	173,383 .68	0.00	1,105,320.96
98 7	629 5	220101 2952/2 025	HARUNA IBRAHIM	TSB	23- Dec- 2025	1 5	4,321,779. 84	1,652,1 08.96	96,587.51	5,877,301.29
98 8	196 59	220101 4056/2 025	TSAHARA ISIYA	MIN OF EDUCATI ON	23- Dec- 2025	0 4	694,822.0 8	422,259 .76	0.00	1,117,081.84
98 9	111 01	220101 4143/2 025	SANUSI MUSA MARU	HSMB	24- Dec- 2025	0 4	1,027,009. 92	46,987. 38	78,048.60	995,948.70
99 0	751 1	220101 4076/2 025	ABDULLAHI ABU NA LAMIS	ADMIN DEPT	29- Dec- 2025	1 6	7,184,016. 00	2,713,9 61.60	173,539.37	9,724,438.23
99 1	895 0	220101 4107/2 025	SHIITU HARUNA	MIN OF INFORMA TION	29- Dec- 2025	0 7	1,524,822. 72	69,528. 08	80,734.36	1,513,616.44
99 2	158 09	220101 3996/2 025	NAZIRU MUSTAPHA	FORESTR Y MGT AGENCY	29- Dec- 2025	1 5	3,285,142. 08	0.00	0.00	3,285,142.08
99 3	153 6	220101 3954/2 025	AMINU MUAZU GUSAU	MIN OF AGRICUL TURE	29- Dec- 2025	1 6	7,184,016. 00	0.00	0.00	7,184,016.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

99 4	244	220101 3973/2 025	BASHIR ABDULLAHI GUSAU	MIN OF FINANCE	29- Dec- 2025	1 6	7,184,016. 00	0.00	0.00	7,184,016.00
99 5	499 2	220101 4078/2 025	YAKUBU MOHAMME D BAURA	MIN OF FINANCE	29- Dec- 2025	1 3	3,937,968. 00	0.00	0.00	3,937,968.00
99 6	192 50	220101 4028/2 025	DIJE MAILAFIYA	SSEB	29- Dec- 2025	0 4	931,937.2 8	238,402 .56	0.00	1,170,339.84
99 7	828 0	220101 4041/2 025	JAFARU ZAKARI	WORKS & TRANSPOR T	29- Dec- 2025	1 4	3,068,630. 40	0.00	0.00	3,068,630.40
99 8	914 7	220101 4001/2 025	ABDULLAHI IBRAHIM	INTERNA L SECURITY	29- Dec- 2025	1 2	2,390,902. 08	0.00	0.00	2,390,902.08
99 9	424 05	220101 4019/2 025	MOHD SANUSI	MIN OF EDUCATI ON	29- Dec- 2025	0 2	656,052.4 8	521,375 .04	566,438.40	610,989.12
10 00	850 0	220101 4109/2 025	ALIYU USMAN MOYI	AGP T/MAFAR A	29- Dec- 2025	1 4	3,185,510. 16	5,460,8 74.56	279,016.00	8,367,368.72
10 01	730 5	220101 4.../20 25	AHMAD A MAFARA	HOUSE OF ASSEMBL Y	30- Dec- 2025	0 7	1,582,363. 20	431,553 .60	63,169.00	1,950,747.80
10 02	950 0	220101 4111/2 025	MUHAMMA D SAIDU ABDULLAHI	COE MARU	30- Dec- 2025	1 5	11,053,58 4.00	0.00	0.00	11,053,584.00
10 03	157 1	220101 4102/2 025	MUSA TUKUR GUMMI	FORESTR Y MGT AGENCY	30- Dec- 2025	0 3	1,536,624. 00	0.00	0.00	1,536,624.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
 DEPARTMENTS AND AGENCIES**

10 04	306 48	220101 4069/2 025	MUHAMMA D SABO	HSMB	30- Dec- 2025	0 4	815,349.6 0	76,656. 80	152,956.80	739,049.60
10 05	219 03	220101 3998/2 025	SHEHU UMAR	ZAKAT & ENDOWM ENT	31- Dec- 2025	0 4	882,504.4 8	266,803 .68	74,332.00	1,074,976.16
10 06	132 95	220101 4147/2 025	ABUBAKAR A GALADIMA	SHARIA COURT OF APPEAL	31- Dec- 2025	1 3	3,108,240. 00	276,288 .00	464,649.48	2,919,878.52
10 07	119 83	220101 3867/2 025	KABIRAT ABDULLAHI	COE MARU	31- Dec- 2025	1 4	4,854,237. 12	0.00	0.00	4,854,237.12
10 08	853 3	220101 3822/2 025	RABIU BUWAI	COE MARU	31- Dec- 2025	1 1	3,903,411. 84	0.00	0.00	3,903,411.84
10 09	421 8	220101 4145/2 025	HABIBU HASSAN GARBADU	FASCO	31- Dec- 2025	1 4	2,567,813. 60	0.00	0.00	2,567,813.60
TOTAL							2,332,185, 616.75	482,742 ,847.65	439,568,75 9.81	2,375,703,024.11



**PENSION AND GRATUITY DEPARTMENT. REPORT OF
APPROVED DEATH BENEFIT FOR THE YEAR 2025**

S / N	CO MP NO	PX NO	NAMES	MDA	APPROVAL DATE	GL	GROSS GRATUITY	5 YEARS DEATH PENSION	DEDUCTIO N	TOTAL
1	277 53	22010 12303 /2024	LATE SHEHU ABBAS	ZESA	10-Jan-2025	02	327,317.7 6	471,139.20	705,281.60	93,175.36
2	132 94	22010 12260 /2024	LATE ABUBAK AR ADAMU R/DORU WA	JUDIC IARY	10-Jan-2025	03	270,020.1 9	383,136.76	0.00	653,156.9 5
3	166 59	22010 12362 /2024	LATE UMARU ABARMA	ZESA	10-Jan-2025	01	377,488.0 8	532,356.00	66,243.00	843,601.0 8
4	516 8	22010 12063 /2024	LATE SANI UMAR ZURMI	COM MERC E	10-Jan-2025	14	2,944,512. 00	3,926,016.00	554,823.00	6,315,705. 00
5	196 77	22010 12149 /2024	LATE ABDULL AHI MOHAM MED	SCHO OLS FEEDI NG	10-Jan-2025	02	656,052.4 8	920,073.60	251,750.40	1,324,375. 68
6	181 65	22010 2148/ 2024	LATE BELLO ISMAILA	CHST TSAF E	10-Jan-2025	10	1,097,466. 72	1,608,356.40	261,842.00	2,443,981. 12
7	258 19	22010 12213 /2024	LATE NANA SANI	DEP GOV OFFIC E	13-Jan-2025	03	270,178.8 0	400,264.89	0.00	670,443.6 9
8	319 04	22010 12608 /2024	LATE SAMAIL A ABDULL AHI G/GYARE	ZACA S	13-Jan-2025	02	319,498.7 4	468,230.91	0.00	787,729.6 5
9	431	22010 12327 /2024	LATE IDRIS ALHASS AN DANSAD AU	STEB	13-Jan-2025	04	829,466.2 8	1,105,955.00	0.00	1,935,421. 28
10	950 6	22010 12235 /2024	LATE ALH BALA ADAMU GAMO	COUN CIL OF CHIEF S	15-Jan-2025	FIX	1,289,040. 00	1,807,800.00	199,000.00	2,897,840. 00
11	147 8	22010 12639 /2025	LATE JIJI DANKAI WA	AFFO REST ATIO N	15-Jan-2025	02	597,391.4 2	810,022.27	701,760.33	705,653.3 6
12	112 70	22010 12430 /2024	LATE MALAMI MUHD	DIR OF PROT OCOL	16-Jan-2025	05	872,827.2 0	1,202,364.00	165,205.00	1,909,986. 20
13	952 8	22010 11393 /2023	LATE SHEHU LAWALI GUSAU	MIN OF FINA NCE	16-Jan-2025	14	0.00	1,831,420.80	0.00	1,831,420. 80



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

1 4	328 72	22010 12403 /2024	LATE UWANI SANI	STTB	17-Jan-2025	02	517,777.9 2	745,286.40	235,024.00	1,028,040. 32
1 5	968 1	22010 12614 /2024	LATE LAWALI GARBA	HISBA H COM MISSI ON	17-Jan-2025	04	837,711.8 4	1,153,990.80	279,774.00	1,711,928. 64
1 6	365 49	22010 12183 /2024	LATE FATIMA ARZIKA KURAJE	SCHO OLS FEEDI NG	17-Jan-2025	04	292,781.1 6	429,075.85	76,748.00	645,109.0 1
1 7	167 72	22010 12363 /2024	LATE MAIDOKI TAFIDA	ZESA	20-Jan-2025	03	776,538.7 2	1,083,542.40	94,406.40	1,765,674. 72
1 8	324 9	22010 12359 /2024	LATE AMINU ALIYU MAGAY AKI	HSMB	20-Jan-2025	12	3,567,520. 80	4,782,546.00	765,104.40	7,584,962. 40
1 9	524 8	22010 12692 /2025	LATE AMINA S ABUBAK AR	MIN OF FINA NCE	23-Jan-2025	13	2,046,237. 60	2,790,324.00	657,874.00	4,178,687. 60
2 0	200 83	22010 12568 /2024	LATE RABIATU SADA	HSMB	28-Jan-2025	04	398,949.6 0	569,928.00	456,603.00	512,274.6 0
2 1	225 55	22010 12448 /2024	LATE GARBA MAI IYALI	FEB	28-Jan-2025	04	643,462.5 6	907,447.20	198,392.82	1,352,516. 94
2 2	657 9	22010 12533 /2024	LATE ABUBAK AR MUHD DANSAD AU	SCIE & TECH	28-Jan-2025	16	4,371,424. 65	5,912,172.70	0.00	10,283,59 7.35
2 3	321 06	22010 12352 /2024	LATE ALIYU MOHD	FEB	6-Feb-2025	03	270,247.4 7	396,052.33	40,262.00	626,037.8 0
2 4	271 88	22010 12154 /2024	LATE BALARA BE ABDULH AKEEM MAJIDA DI	ANIM AL HEAL TH	12-Feb-2025	14	3,045,504. 00	4,350,720.00	0.00	7,396,224. 00
2 5	176 63	22010 12752 /2025	LATE ABUBAK AR AHMAD	HSMB	12-Feb-2025	14	5,501,739. 84	7,390,396.80	0.00	12,892,13 6.64
2 6	108 00	22010 12768 /2025	LATE HAMZA NA KARKAD E	FEB	13-Feb-2025	04	463,721.5 6	647,053.20	19,850.65	1,090,924. 11
2 7	468	22010 12394 /2024	LATE YAR MAGAJI YA GUMMI	STTB	17-Feb-2025	04	1,067,653. 44	1,440,484.80	220,281.60	2,287,856. 64
2 8	601 86	22010 12748 /2025	LATE ALH UMAR GARBA	COUN CIL OF CHIEF S	18-Feb-2025	FIX	1,563,111. 00	2,249,932.50	0.00	3,813,043. 50



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

2 9	163 72	22010 12392 /2024	LATE SANI ALIYU	ZESA	18-Feb-2025	01	620,805.6 0	870,642.00	251,750.40	1,239,697. 20
3 0	276 28	22010 12150 /2024	LATE BELLO ANARU WA	ZESA	18-Feb-2025	03	639,626.4 0	907,518.00	123,572.00	1,423,572. 40
3 1	211 64	22010 12803 /2025	LATE HASSAN MUHD	AIEB	20-Feb-2025	08	600,874.5 6	0.00	225,000.00	375,874.5 6
3 2	318 96	22010 12263 /2024	LATE UMARU ZUBAIRU	ZACA S	20-Feb-2025	06	802,627.2 0	1,165,104.00	387,084.88	1,580,646. 32
3 3	166 04	22010 12097 /2024	LATE ABUBAK AR BARAU GUSAU	ZESA	20-Feb-2025	01	397,488.0 0	567,840.00	22,081.00	943,247.0 0
3 4	111 66	22010 12431 /2024	LATE HABIBA SHEHU	WOM EN AFFAI RS	20-Feb-2025	10	1,021,216. 05	1,406,777.22	228,352.00	2,199,641. 27
3 5	105 58	22010 12787 /2025	LATE YAR MANYA SARKI	H.S.M. B.	26-Feb-2025	04	884,892.9 6	1,218,985.20	293,024.00	1,810,854. 16
3 6	432 43	22010 12165 /2024	LATE USMAN YAKUBU	F.E.B.	28-Feb-2025	03	520,710.7 2	755,870.04	92,544.00	1,184,036. 76
3 7	718	22010 12610 /2024	LATE ISAH ZAKARI	ESTA BLISH MENT	28-Feb-2025	14	2,753,443. 20	3,677,544.00	1,236,660.00	5,194,327. 20
3 8	164 39	22010 12548 /2024	LATE UMAR KURMA	ZEPE A	28-Feb-2025	02	230,448.0 0	345,672.00	17,590.00	558,530.0 0
3 9	349 4	22010 12552 /2024	LATE UMMA ABDULL AHI BUNGUD U	HSMB	4-Mar-2025	14	5,009,046. 72	6,774,530.04	1,477,410.15	10,306,16 6.61
4 0	258 31	22010 12572 /2024	LATE KABIRU ABUBAK AR K/DAJI	ESTA BLISH MENT	5-Mar-2025	10	1,285,378. 56	1,777,651.12	198,900.00	2,864,129. 68
4 1	108 75	22010 12351 /2024	LATE MUHAM MAD DALHAT U	HSMB	5-Mar-2025	04	497,670.0 4	691,208.40	0.00	1,188,878. 44
4 2	545 20	22010 12772 /2025	LATE MASHAK UR M MUSTAP HA	MIN OF FINA NCE	11-Mar-2025	15	3,274,698. 24	4,440,268.80	1,455,172.40	6,259,794. 64
4 3	192 16	22010 12898 /2025	LATE SHEHU GARBA	KING FAHA D HOSPI TAL	13-Mar-2025	12	1,300,759. 20	1,834,404.00	0.00	3,135,163. 20
4 4	958 5	22010 11875 /2024	LATE ADAMU GARBA G/ZALLA	STTB	13-Mar-2025	04	0.00	648,229.40	0.00	648,229.4 0



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

4 5	140 27	22010 12859 /2025	LATE LAWALI GARBA TSAFE	JUDIC IARY	13-Mar-2025	10	1,737,278. 40	2,338,644.00	1,681,279.16	2,394,643. 24
4 6	199 32	22010 12191 /2024	LATE BUHARI ABUBAK AR	ANIM AL HEAL TH	14-Mar-2025	10	1,286,056. 80	1,837,224.00	0.00	3,123,280. 80
4 7	196 00	22010 12733 /2025	LATE BALARA BA BASHIR	SCHO OLS FEEDI NG	14-Mar-2025	04	655,087.6 8	923,841.60	0.00	1,578,929. 28
4 8	253 96	22010 12945 /2025	LATE TUKUR USMAN	DEP GOV OFFIC E	18-Mar-2025	07	729,083.5 2	1,034,810.40	240,566.88	1,523,327. 04
4 9	709 8	22010 12508 /2024	LATE MUHAM MAD TUNI GUMMI	ADMI N	23-Mar-2025	10	872,401.6 0	1,230,309.96	0.00	2,102,711. 56
5 0	335 95	22010 12979 /2025	LATE LAWALI A DANMAL AM	TSB	23-Mar-2025	12	1,017,360. 48	1,476,813.60	0.00	2,494,174. 08
5 1	145 24	22010 12807 /2025	LATE YUSUF ISAH MORIKI	HSMB	24-Mar-2025	03	292,987.2 0	425,304.00	0.00	718,291.2 0
5 2	281 43	22010 12502 /2024	LATE AMINAT U MUHAM MED	HSMB	25-Mar-2025	03	611,068.3 2	867,056.40	220,281.60	1,257,843. 12
5 3	115 42	22010 12347 /2024	LATE IBRAHIM A BAWA	HISBA H COM MISSI ON	25-Mar-2025	02	354,384.7 4	506,263.92	0.00	860,648.6 6
5 4	662 4	22010 12726 /2025	LATE AMINU LAWALI	MIN OF FINA NCE	26-Mar-2025	14	2,039,880. 96	2,790,403.20	668,913.34	4,161,370. 82
5 5	343 1	22010 12058 /2024	LATE ABDULL AHI D.K LADAN	CHST TSAF E	8-Apr-2025	12	3,228,180. 48	4,355,481.60	226,020.00	7,357,642. 08
5 6	255 12	22010 12822 /2024	LATE MAMMA N DAN TUMBA	AFFO REST ATIO N	9-Apr-2025	02	592,047.3 6	840,067.20	297,589.23	1,134,525. 33
5 7	109 23	22010 12921 /2024	LATE HAUWA ABUBAK AR	H.S.M. B	9-Apr-2025	04	884,892.9 6	1,219,714.20	231,458.29	1,873,148. 87
5 8	259 96	22010 12835 /2024	LATE LAWALI AHMAD B	CENT RAL MARK ET	9-Apr-2025	02	334,134.1 8	480,950.72	39,518.00	775,566.9 0
5 9	378 14	22010 12386 /2025	LATE MUSA MUHAM MAD KANOM A	H.S.M. B	9-Apr-2025	14	5,110,622. 40	6,879,684.00	2,351,328.01	9,638,978. 39



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

60	17463	2201012274/2025	LATE IBRAHIM MOHAMMED S/KUDU	2ND LIVE STOCK DEV	9-Apr-2025	14	5,830,201.92	7,800,974.40	1,391,838.00	12,239,338.32
61	25038	2201012498/2025	LATE HASSAN MUHAMMAD	H.S.M.B	14-Apr-2025	12	1,690,951.68	2,433,945.60	500,376.00	3,624,521.28
62	30197	2201012686/2024	LATE HADIZA LAWALI	SCHOOL FEEDING	14-Apr-2025	04	577,466.40	824,952.00	96,777.60	1,305,640.80
63	32362	2201012633/2025	LATE LUBA SALE	T.S.B	23-Apr-2025	12	1,180,082.80	1,694,404.00	0.00	2,874,486.80
64	10956	2201012083/2024	LATE SANI ABUBAKAR	H.S.M.B	28-Apr-2025	14	5,680,932.00	8,083,540.80	2,161,530.00	11,602,942.80
65	9190	2201012844/2025	LATE IBRAHIM ADAMU NA'AYI	H.S.M.B	29-Apr-2025	04	535,190.88	740,157.60	54,236.00	1,221,112.48
66	27272	2201012420/2024	LATE DAN BINTA ABDULLAHI	F.E.B.	29-Apr-2025	13	2,612,913.60	3,496,152.00	1,161,857.13	4,947,208.47
67	35513	2201012789/2025	LATE MUHAMMAD IBRAHIM	ZUREPB	30-Apr-2025	03	496,039.68	720,057.60	425,088.00	791,009.28
68	30788	2201013032/2025	LATE ANAS GARBA	H.S.M.B	30-Apr-2025	07	752,543.52	1,055,396.40	523,568.10	1,284,371.82
69	27619	2201012669/2025	LATE MUHD GIWA	ZEPEA	6-May-2025	02	560,239.20	794,934.00	0.00	1,355,173.20
70	9362	2201012734/2025	LATE MUHD GARBA	HISTORY BUREAU	6-May-2025	04	871,904.16	1,196,732.20	198,394.20	1,870,242.16
71	22154	2201012728/2025	LATE ALASAN ABDULLAHI SHINKAFI	ZESA	7-May-2025	02	229,949.28	340,665.60	350,416.38	220,198.50
72	10476	2201012834/2025	LATE SANUSI MUHD DANTAN I	CHSTTSAFE	7-May-2025	07	1,138,038.72	1,567,706.40	54,501.00	2,651,244.12
73	6884	2201012737/2025	LATE JAFARU USMAN GUSAU	AGPT/MAFARA	7-May-2025	13	4,237,107.84	5,716,732.80	1,970,490.00	7,983,350.64
74	10259	2201013005/2025	LATE AMINU A SABO	HSMB	8-May-2025	07	629,814.24	906,550.80	42,027.00	1,494,338.04
75	13083	2201012760/2025	LATE MUHAMMAD DAN	JUDICIARY	8-May-2025	03	777,971.04	1,071,694.80	678,078.00	1,171,587.84



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

			GWAMM A							
7 6	284 5	22010 12816 /2025	LATE AMINA LAWAL	DEP GOV OFFIC E	12-May-2025	04	940,288.0 8	1,282,212.00	231,456.54	1,991,043. 54
7 7	767 8	22010 12820 /2025	LATE LAWALI MUHD	LIASO N SERVI CES	12-May-2025	03	412,609.9 5	581,885.83	221,452.00	773,043.7 8
7 8	308 5	22010 12509 /2024	LATE SALE IDRIS	HSMB	12-May-2025	04	433,143.3 6	610,843.20	3,869,658.00	0.00
7 9	164 55	22010 12961 /2025	LATE SAMAIL A ABUBAK AR	ZESA	12-May-2025	03	759,944.1 6	1,060,387.20	188,812.80	1,631,518. 56
8 0	127 00	22010 12646 /2024	LATE NASIRU MUHD	QUR'A NIC MEM ORIZ ATIO N	12-May-2025	13	1,529,776. 80	2,124,690.00	1,359,316.00	2,295,150. 80
8 1	629 6	22010 12774 /2025	LATE ABU ABDULL AHINA ABU	TSB	12-May-2025	16	5,778,576. 00	7,704,768.00	522,259.92	12,961,08 4.08
8 2	946 2	22010 12717 /2025	LATE MUNTAR I YAHAYA	CENT RAL MARK ET	12-May-2025	04	837,711.8 4	1,153,990.08	196,543.00	1,795,158. 92
8 3	193 65	22010 12594 /2024	LATE USMAN GASKE NAHUCH E	HSMB	12-May-2025	07	902,772.9 6	1,259,683.20	627,185.00	1,535,271. 16
8 4	303 55	22010 12630 /2025	LATE BASHAR BAWA	JUDIC IARY	12-May-2025	05	210,875.9 3	306,110.23	351,907.56	165,078.6 0
8 5	325 82	22010 12897 /2025	LATE ANAS MUKTAR	QUR'A NIC MEM ORIZ ATIO N	13-May-2025	03	536,247.3 6	771,871.20	402,250.00	905,868.5 6
8 6	261 58	22010 12613 /2024	LATE ISIYA GAMRAK I	STTB	13-May-2025	04	599,417.7 6	850,525.20	165,327.35	1,284,615. 61
8 7	119 86	22010 12687 /2025	LATE IBRAHIM MUHD GARGAM	COE MARU	13-May-2025	03	840,585.6 0	1,162,512.00	432,016.00	1,571,081. 60
8 8	270 39	22010 12823 /2025	LATE SALISU MUHD	WATE R RESO URCE S	13-May-2025	03	610,464.4 8	866,199.60	222,996.00	1,253,668. 08
8 9	218 74	22010 12724 /2025	LATE YAHAYA GARBA	CHST TSAF E	13-May-2025	03	645,559.2 0	910,404.00	168,000.00	1,387,963. 20
9 0	281 67	22010 12348 /2024	LATE ASMAU MUSA	HSMB	13-May-2025	02	529,956.0 0	757,080.00	62,937.60	1,224,098. 40



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

91	12855	2201012933/2025	LATE MUKTAR UMAR GUMMI	JUDICIARY	14-May-2025	16	6,538,320.00	8,717,760.00	255,934.00	15,000,146.00
92	32375	2201012804/2025	LATE BASHAR ABDULL AHI	DURET	14-May-2025	06	317,783.47	470,790.33	44,986.00	743,587.80
93	23356	2201012067/2024	LATE HADIZANA BANGA	SCHOOLS FEEDING	14-May-2025	02	296,773.42	434,926.57	58,704.00	672,995.99
94	9451	2201012781/2025	LATE ABUBAKAR SHIKKAU	CENTRAL MARKET	14-May-2025	04	837,711.84	1,153,990.80	77,404.00	1,914,298.64
95	1300	2201011408/2023	LATE SULE YABANI MARU	AFFORESTATION	14-May-2025	03	645,364.28	872,828.74	154,294.00	1,363,899.02
96	4757	2201012011/2022	LATE ABDULL AHI K MUHD	ZADP	14-May-2025	14	0.00	1,480,232.26	0.00	1,480,232.26
97	3917	2200857/2021	LATE SAMAILA BALA	FEB	14-May-2025	02	0.00	854,733.66	0.00	854,733.66
98	23474	2201012902/2025	LATE MUHAMMAD ISYAKU	ZESA	14-May-2025	02	645,559.20	910,404.00	503,500.08	1,052,463.12
99	13101	2201012910/2025	LATE WADATAU KOFAR JANGE	JUDICIARY	14-May-2025	04	837,711.84	1,153,990.80	197,393.80	1,794,308.84
100	12789	2201012716/2025	LATE HAMZA ISAH	QUR'ANIC MEMORIZATION	14-May-2025	06	743,515.20	1,032,660.00	315,166.08	1,461,009.12
101	19122	2201012736/2025	LATE ABDULL AHI MADUGU	AFFORESTATION	14-May-2025	07	807,903.36	1,133,035.20	223,020.00	1,717,918.56
102	4292	2201012358/2024	LATE MUHAMMAD DAN ALU	FASCO	14-May-2025	01	398,121.08	558,340.54	464,090.00	492,371.62
103	31384	2201012909/2025	LATE SUFIYANU MUHD	TSB	14-May-2025	12	1,313,227.68	1,863,363.60	321,624.00	2,854,967.28
104	13916	2201012429/2024	LATE HARUNA MUSA	JUDICIARY	15-May-2025	04	871,904.16	1,196,731.20	211,784.82	1,856,850.54
105		2201013081/2025	LATE ALH ALIYU ISAH	COUNCIL OF CHIEFS	19-May-2025		3,924,106.92	5,271,188.40	0.00	9,195,295.32
106	7073	2201012850/2025	LATE SANI	MIN OF	23-May-2025	10	1,372,030.56	1,372,030.56	1,239,215.00	1,504,846.12



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

			USMAN LIMAN	FINA NCE						
1 0 7	224 6	22010 13141 /2025	LATE MUHAM MAD ABDULS ALAM	HOUS ING	28-May-2025	07	1,490,625. 12	1,994,498.40	337,715.00	3,147,408. 52
1 0 8	162 75	22010 12310 8/202 5	LATE ABDULL AHI MUHAM MAD	ZESA	28-May-2025	03	577,466.4 0	824,952.00	0.00	1,402,418. 40
1 0 9	159 92	22010 13026 /2025	LATE MIKA SANKAL AWA	FASC O	2-Jun-2025	04	940,766.4 0	1,306,620.00	236,880.00	2,010,506. 40
1 1 0		22010 13087 /2025	LATE MAIKAN O MUHD YANRU WA	MIN OF FINA NCE	2-Jun-2025	16	6,662,700. 00	8,883,600.00	524,690.00	15,021,61 0.00
1 1 1	294 69	22010 12020 /2024	LATE HAJ SALAME JANYAU	HSMB	2-Jun-2025		283,155.8 4	0.00	0.00	283,155.8 4
1 1 2	292 69	22010 13088 /2025	LATE ABDULL AHI ALHASS AN M	MIN OF HEAL TH	11-Jun-2025	04	296,773.4 2	434,926.57	265,980.00	465,719.9 9
1 1 3	343 67	22010 12688 /2025	LATE MARYA M ABUBAK AR	SSEB	11-Jun-2025	12	1,017,360. 48	1,476,813.60	505,368.18	1,988,805. 90
1 1 4	152 75	22010 12350 /2024	LATE MUHD RUWAN BORE	SCA	17-Jun-2025	03	463,358.8 8	686,457.60	94,800.00	1,055,016. 48
1 1 5	100 79	22010 12930 /2025	LATE BARAU BAKO	AIEB	17-Jun-2025	03	808,452.9 6	1,113,685.20	288,378.00	1,633,760. 16
1 1 6	292 07	22010 13161 /2025	LATE LAWALI MUSA	MIN OF HEAL TH	17-Jun-2025	05	803,338.0 8	1,139,871.60	224,553.12	1,718,656. 56
1 1 7	130 20	22010 12865 /2025	LATE ZUBAIRU LAWALI	SCA	18-Jun-2025	09	1,056,605. 76	1,450,243.20	610,338.80	1,896,510. 16
1 1 8	273 96	22010 12906 /2025	LATE MUSTAP HA LABARA N	TSB	18-Jun-2025	10	1,019,608. 80	1,456,584.00	455,280.00	2,020,912. 80
1 1 9	506 49	22010 13182 /2025	LATE ABDULL AHI SIRAJU	MIN OF FINA NCE	18-Jun-2025	09	667,212.0 0	0.00	96,704.00	570,508.0 0
1 2 0	349 59	22010 12770 /2025	LATE BELLO UMAR GUSAU	ADMI N DEPT	18-Jun-2025	15	2,783,522. 88	3,820,521.60	1,160,431.08	5,443,613. 40
1 2 1	211 64	22010 13019 /2025	LATE UMMA ALMUST APHA	AIEB	18-Jun-2025	07	288,802.2 0	419,229.00	273,202.20	434,829.0 0



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

1 2 2	885 8	22010 12119 /2024	LATE SULE MUHAM MAD	ZURE PB	19-Jun-2025	04	425,953.5 6	600,703.75	161,287.00	865,370.3 1
1 2 3	291 81	22010 12501 /2025	LATE MUHAM MAD SANI MARADU N	INTER - COM M RELA TIONS	19-Jun-2025	04	317,240.5 5	460,510.48	40,346.00	737,405.0 3
1 2 4	528 1	22010 13178 /2025	LATE MIKAILU MUHD	STAT E AUDI T	20-Jun-2025	04	1,811,888. 00	2,439,080.00	396,436.06	3,854,531. 94
1 2 5	129 84	22010 13186 /2025	LATE MALAM MUSA LABBO	JUDIC IARY	20-Jun-2025	03	796,246.0 8	1,096,869.60	684,065.36	1,209,050. 32
1 2 6	261 64	22010 13043 /2025	LATE HAJ HADIZA R/DORU WA	SSEB	20-Jun-2025	04	587,899.2 0	839,856.00	668,988.00	758,767.2 0
1 2 7	258 24	22010 13024 /2025	LATE BALA ALIYU DADA	DEPU TY GOV OFFIC E	23-Jun-2025	03	601,247.0 4	853,120.80	231,893.76	1,222,474. 08
1 2 8	163 34	22010 13121 /2025	LATE MANDE CHIKA	ZESA	25-Jun-2025	01	313,140.9 6	450,733.20	176,648.00	587,226.1 6
1 2 9	191 86	22010 12550 /2024	LATE SUMAYY A ALIYU MAIRIGA	KING FAHA D	26-Jun-2025	12	2,066,360. 64	2,897,914.08	407,305.74	4,556,968. 98
1 3 0	301 84	22010 13132 /2025	LATE UMMA YAKUBU	SCHO OLS FEEDI NG	2-Jul-2025	02	560,044.0 8	800,064.00	304,560.00	1,055,548. 08
1 3 1	253 26	22010 12951 /2025	LATE IBRAHIM BELLO BASHIR	HSMB	8-Jul-2025	07	765,591.3 6	1,073,695.20	412,101.00	1,427,185. 56
1 3 2	292 70	22010 13149 /2025	LATE ISIYA IBRAHIM	MIN OF HEAL TH	8-Jul-2025	02	560,044.8 0	800,064.00	372,240.00	987,868.8 0
1 3 3	206 27	22010 12810 /2025	LATE NASIRU AMINU	AIEB	10-Jul-2025	08	523,674.7 2	775,814.40	23,554.50	1,275,934. 62
1 3 4	246 41	22010 12217 /2024	LATE DAYYAB U MUHAM MAD	JUDIC IARY	10-Jul-2025	02	211,607.8 8	307,172.73	411,030.00	107,750.6 1
1 3 5	580 8	22010 13189 /2025	LATE MUHD LAWAL SANI	TSB	11-Jul-2025	16	3,369,023. 38	4,507,848.19	1,262,429.00	6,614,442. 57
1 3 6	102 60	22010 13284 /2025	LATE GARBA MUHD ANARU WA	HSMB	11-Jul-2025	07	729,824.5 6	1,013,644.80	395,344.00	1,348,125. 36



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

1 3 7	222 19	22010 13266 /2025	LATE JAMILU HALLIRU	MIN OF WOR KS	11-Jul-2025	07	687,978.7 2	970,226.40	32,898.00	1,625,307. 12
1 3 8	120 02	22010 11799 /2024	LATE SHUAIBU YAHAYA	COE MARU	16-Jul-2025	03	0.00	719,532.00		719,532.0 0
1 3 9	701	22010 12628 /2025	LATE ABDULL AHI SANI	SCIE & TECH	16-Jul-2025	10	1,751,380. 63	2,347,865.34	378,869.76	3,720,376. 21
1 4 0	141 28	22020/20 25	LATE SAMAIL A ABDULL AHI	MIN OF EDUC ATIO N	16-Jul-2025	09	678,522.2 4	976,660.80	238,279.68	1,416,903. 36
1 4 1	355 34	22010 11261 /2023	LATE ABDULK ADIR ISYAKU	LG AFFAI RS	17-Jul-2025	14	0.00	2,134,880.64	0.00	2,134,880. 64
1 4 2	349 5	22010 13361	LATE IBRAHIM HASSAN	MIN OF HEAL TH	17-Jul-2025	14	5,034,036. 96	6,762,139.20	1,944,006.12	9,852,170. 04
1 4 3	299 28	22010 13287 /2025	LATE HUSSAIN I HARUNA	MIN OF EDUC ATIO N	21-Jul-2025	02	528,042.2 4	760,060.80	0.00	1,288,103. 04
1 4 4	283 4	22010 12735 /2025	LATE MUSTAP HA SHITU	DEPU TY GOV OFFIC E	23-Jul-2025	08	1,161,921. 12	1,589,420.40	172,245.40	2,579,096. 12
1 4 5	203 98	22010 13213 /2025	LATE LAWALI HANAFI	JUDIC IARY	24-Jul-2025	06	813,886.0 8	1,141,425.60	0.00	1,955,311. 68
1 4 6	474 9	21991 36/20 16	LATE YUSUF ABDULL AHI MARU	ZADP	24-Jul-2025	10	961,266.7 2	1,341,302.00	79,204.00	2,223,364. 72
1 4 7	104 94	22010 13334 /2025	LATE LADI UMAR MAISAN TI	CHST TSAF E	28-Jul-2025	04	443,843.0 4	622,462.08	0.00	1,066,305. 12
1 4 8	166 91	22010 12935 /2025	LATE SALE SA'IDU	ZESA	29-Jul-2025	02	687,334.0 3	954,630.60	0.00	1,641,964. 63
1 4 9	138 98	22010 12147 /2024	LATE HABIBU DAHIRU	JUDIC IARY	29-Jul-2025	06	315,556.7 5	450,795.35	940,555.75	0.00
1 5 0	296 91	22010 13306 /2025	LATE USMAN JEKADA	MIN OF EDUC ATIO N	31-Jul-2025	02	560,044.8 0	800,064.00	160,972.80	1,199,136. 00
1 5 1	797 1	22010 13176 /2025	LATE MUHD ISAH GUSAU	WATE R SUPPL Y	31-Jul-2025	03	527,875.2 1	724,534.00	0.00	1,252,409. 21
1 5 2	213 01	22010 13167 /2025	LATE MUHD BUDA AHMAD	LG PENSI ON	31-Jul-2025	04	872,886.7 2	1,224,170.40	111,498.00	1,985,559. 12



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

1 5 3	294 90	22010 13329 /2025	LATE MUSA LADAN DADA	HSMB	31-Jul-2025	03	612,453.6 0	869,022.00	0.00	1,481,475. 60
1 5 4	256 09	22010 13290 /2025	LATE LAWALI SULAIM AN	TSB	31-Jul-2025	13	1,234,053. 60	1,751,022.00	1,122,583.00	1,862,492. 60
1 5 5	950 2	22010 13352 /2025	LATE ALH WADATA HABIBU	COUN CIL OF CHIEF S	31-Jul-2025	FIX	1,942,047. 00	2,723,602.50	99,500.00	4,566,149. 50
1 5 6	142 31	22010 13412 /2025	LATE HALIMA ISAH GARBA	WOM EN & CHIL DREN	1-Aug-2025	10	1,108,145. 88	1,539,091.50	239,580.00	2,407,657. 38
1 5 7	662 7	22010 13340 /2025	LATE ZAKARI YA YUSUF	TSB	1-Aug-2025	14	3,175,560. 00	4,234,880.00	643,891.99	6,766,548. 01
1 5 8	147 14	22010 13435 /2025	LATE AISHA MUHD	SSEB	1-Aug-2025	02	873,504.0 0	1,213,200.00	169,200.00	1,917,504. 00
1 5 9	306 77	22010 13344 /2025	LATE ABUBAK AR JAFARU B/MAGAJ I	HSMB	1-Aug-2025	13	2,613,808. 32	3,647,174.40	313,844.24	5,947,138. 48
1 6 0	225 9	22010 13345 /2025	LATE DAHIRU SHEHU MAISHA NU	MIN OF JUSTI CE	4-Aug-2025	16	5,341,550. 40	7,224,228.00	1,825,089.00	10,740,68 9.40
1 6 1	193 84	22010 13333 /2025	LATE SAMAIL A IBRAHIM MORIKI	HSMB	4-Aug-2025	13	2,558,224. 80	3,569,616.00	167,166.93	5,960,673. 87
1 6 2	239 65	22010 12679 /2025	LATE HASSAN A MUHAM MAD GUMMI	SCHO OLS FEEDI NG	4-Aug-2025	04	731,001.6 0	1,037,232.00	814,752.00	953,481.6 0
1 6 3	299 14	22010 12756 /2025	LATE TAMODI SULEIMA N	SCHO OLS FEEDI NG	4-Aug-2025	04	704,894.4 0	1,006,992.00	203,040.00	1,508,846. 40
1 6 4	244 98	22010 13446 /2025	LATE FATIMA IDRIS	HSMB	5-Aug-2025	06	819,173.5 3	1,141,425.60	0.00	1,960,599. 13
1 6 5	402 6	22010 13399 /2025	LATE TALATU USMAN	TSB	5-Aug-2025	16	5,774,340. 00	7,773,150.00	1,194,216.00	12,353,27 4.00
1 6 6	364 80	22010 13367 /2025	LATE SAHABI AHMED	MIN OF EDUC ATIO N	5-Aug-2025	02	630,115.2 0	906,984.00	236,880.00	1,300,219. 20
1 6 7	296 18	22010 13866 /2025	LATE SULEIMA N SANI	MIN OF EDUC ATIO N	5-Aug-2025	02	679,392.0 0	970,560.00	304,560.00	1,345,392. 00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

1 6 8	100 35	22010 13014 /2025	LATE LAWALI USMAN	GOVT HOUS E	7-Aug-2025	04	851,194.0 8	1,168,305.60	66,130.94	1,953,368. 74
1 6 9	213 24	22010 12886 /2025	LATE SANI ABUBAK AR	AMUS EMEN T PARK	7-Aug-2025	03	349,131.4 9	502,537.75	83,392.00	768,277.2 4
1 7 0	146 42	22010 13472 /2025	LATE TUKUR SHEHU	ADMI N DEPT	7-Aug-2025	FIX	9,266,683. 56	24,645,435.00	0.00	33,912,11 8.56
1 7 1	102 89	22010 12506 /2024	LATE LABBO NA UMMA	HSMB	12-Aug-2025	07	674,987.0 4	951,904.80	0.00	1,626,891. 84
1 7 2	130 65	22010 13371 /2025	LATE IDRIS MUHAM MED ZURMI	JUDIC IARY	13-Aug-2025	02	816,065.2 8	1,120,089.60	91,616.00	1,844,538. 88
1 7 3	355 37	22010 13370 /2025	LATE ILYASU SALISU KUCHERI	MLGC A	13-Aug-2025	14	4,072,909. 44	5,439,844.80	524,690.00	8,988,064. 24
1 7 4	816 9	22010 13484 /2025	LATE ABUBAK AR LAWALI IMAM	MLGC A	13-Aug-2025	14	2,002,219. 20	2,748,144.00	944,442.00	3,805,921. 20
1 7 5	183 20	22010 12870 /2025	LATE MUAZU JAMILU IMAM	SSEB	13-Aug-2025	13	739,840.2 3	1,043,364.43	87,266.00	1,695,938. 66
1 7 6	368 59	22010 12866 /2025	LATE SHAFII MUHAM MAD	JUDIC IARY	13-Aug-2025	04	500,116.3 2	719,868.20	183,232.00	1,036,752. 52
1 7 7	131 39	22010 12833 /2025	LATE ALHAJI SANI YUSUF	JUDIC IARY	13-Aug-2025	04	856,653.1 2	1,175,798.40	113,013.00	1,919,438. 52
1 7 8	241 78	22010 12684 /2025	LATE BUKAR AHMAD KILLA	COE MARU	13-Aug-2025	12	2,711,105. 28	3,823,353.60	1,270,219.04	5,264,239. 84
1 7 9	299 94	22010 13380 /2025	LATE BALARA BA MUSA	MIN OF EDUC ATIO N	14-Aug-2025	02	718,214.4 0	1,019,088.00	135,360.00	1,601,942. 40
1 8 0	210 28	22010 13488 /2025	LATE MUSTAP HA SANI	AIEB	14-Aug-2025	09	873,477.1 2	1,224,998.40	35,419.00	2,063,056. 52
1 8 1	236 40	22010 13491 /2025	LATE AISHA USMAN	TSB	14-Aug-2025	14	1,893,921. 12	2,670,914.40	537,555.00	4,027,280. 52
1 8 2	476 70	22010 13371 /2025	LATE ALIYU YUSUF	MIN OF AGRI CULT URE	14-Aug-2025	02	1,136,090. 88	1,520,121.60	477,900.00	2,178,312. 48
1 8 3	369 74	22010 12867 /2025	LATE BILYAMI NU BELLO	MIN OF AGRI CULT URE	14-Aug-2025	03	536,247.3 6	771,871.20	283,392.00	1,024,726. 56



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

1 8 4	134 23	22010 13480 /2025	LATE IBRAHIM ABDU YANWA RE	JUDIC IARY	14-Aug-2025	03	784,062.7 2	1,080,086.40	672,540.00	1,191,609. 12
1 8 5	262 82	22010 13495 /2025	LATE LAMI ALIYU	SSEB	14-Aug-2025	04	704,894.4 0	1,006,922.00	33,065.47	1,678,750. 93
1 8 6	616 4	22010 13515 /2025	ABDULL AHI KABIR TSAFE (LATE)	TSB	14-Aug-2025	16	6,964,059. 84	9,301,312.80	362,152.32	15,903,22 0.32
1 8 7	263 01	22010 13472 /2025	LATE IBRAHIM MAINON O	FEB	14-Aug-2025	03	334,310.8 9	485,290.00	0.00	819,600.8 9
1 8 8	496	22010 13371 /2025	LATE SHUAIBU ILA KAURA	MIN OF EDUC ATIO N	14-Aug-2025	02	1,067,616. 00	1,455,840.00	135,360.00	2,388,096. 00
1 8 9	100 36	22010 13381 /2025	LATE GARBA ISAH	GOVT HOUS E	14-Aug-2025	04	851,194.0 8	1,168,305.60	74,332.00	1,945,167. 68
1 9 0	268 58	22010 13537 /2025	LATE BABANG IDA MUHAM MAD	AIEB	18-Aug-2025	13	1,699,507. 68	2,411,463.60	510,265.00	3,600,706. 28
1 9 1	492 72	22012 805/2 025	LATE ABDULR ASHID MUSA	ASYB S HOSPI TAL	19-Aug-2025	12	2,030,011. 20	2,819,460.00	176,674.00	4,672,797. 20
1 9 2	416 76	22010 13246 /2025	LATE ABUBAK AR SANI HAIDAR A	ZACA S	19-Aug-2025	11	1,824,684. 00	2,737,026.00	337,416.00	4,224,294. 00
1 9 3	207	22010 11999 /2024	LATE BELLO ALIYU GUMMI	ADMI N DEPT	25-Aug-2025	FIX	0.00	20,127,105.25	0.00	20,127,10 5.25
1 9 4	133 31	22010 12117 4/202 4	LATE MAMMA N ALKALI KASIM	JUDIC IARY	25-Aug-2025	03	0.00	750,971.24	0.00	750,971.2 4
1 9 5	330 44	22010 13461 /2025	LATE MUHD UMAR SHINKAF I	BOAR D OF INTER NAL REVE NUE	26-Aug-2025	03	568,747.2 0	812,496.00	141,220.00	1,240,023. 20
1 9 6	126 87	22010 12383 /2024	LATE DAYYAB U IBRAHIM	RELIG IOUS AFFAI RS	27-Aug-2025	10	1,190,548. 08	1,653,540.00	1,437,000.08	1,407,088. 00
1 9 7	319 6	22010 12877 /2025	LATE GARBA DAN ABU	HSMB	27-Aug-2025	07	1,322,374. 08	1,793,049.60	0.00	3,115,423. 68
1 9 8	333 06	22010 11947 /2024	LATE MUSA MUHD YUSUF	ADMI N DEPT	28-Aug-2025	10	530,489.4 0	795,734.10	66,178.00	1,260,045. 50



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

1 9 9	151 83	22010 13164 /2025	LATE HADIZA ADAMU	KING FAHA D HOSPI TAL	2-Sep-2025	04	1,081,975. 04	1,462,924.80	111,490.00	2,433,409. 84
2 0 0	416 80	22010 13613 /2025	LATE IBRAHIM ABUBAK AR	ZACA S	2-Sep-2025	09	1,658,952. 00	2,488,428.00	0.00	4,147,380. 00
2 0 1	375 65	22010 13616 /2025	LATE HABIBU SHUAIBU	BIR	4-Sep-2025	13	1,350,835. 20	1,905,024.00	288,640.00	2,967,219. 20
2 0 2	393 4	22010 13300 /2025	LATE HAMISU ABDULL AHI	FEB	4-Sep-2025	04	378,641.9 5	537,262.23	1,986,930.00	0.00
2 0 3	164 17	22010 13153 /2025	LATE HUHU YUSUF GEBAR	ZEPE A	4-Sep-2025	01	651,088.8 0	908,496.00	216,048.00	1,343,536. 80
2 0 4	295 15	22010 13539 /2020	LATE YUSUF UMAR	HSMB	9-Sep-2025	02	583,751.8 3	840,248.85	0.00	1,424,000. 68
2 0 5	185 17	22010 13474 /2025	LATE AMINU SAIDU TSAFE	CAAS BAKU RA	9-Sep-2025	09	2,905,183. 20	4,053,744.00	412,845.52	6,546,081. 68
2 0 6	192 40	22010 13597 /2025	LATE YUNUSA SANI	KING FAHA D HOSPI TAL	9-Sep-2025	02	415,136.4 1	582,203.50	304,560.00	692,779.9 1
2 0 7	253 94	22010 13593 /2025	LATE TAJUDEE N MUHD	DEPU TY GOVS OFFIC E	9-Sep-2025	04	759,364.3 2	1,077,476.00	165,327.35	1,671,512. 97
2 0 8	518 4	22010 13595 /2025	LATE YAHAYA MANI	HOS	9-Sep-2025	03	1,372,717. 44	1,844,208.00	664,920.00	2,552,005. 44
2 0 9	267 68	22010 12547 /2024	LATE NURA ABUBAK AR	TSB	10-Sep-2025	13	1,234,053. 06	1,751,022.00	899,276.00	2,085,799. 06
2 1 0	497 83	22010 13638 /2025	LATE HABIBA NURA	SSEB	10-Sep-2025	08	594,240.0 0	0.00	142,772.00	451,468.0 0
2 1 1	299 85	22010 12393 /2024	LATE SANI KARO	MIN OF EDUC ATIO N	10-Sep-2025	03	310,205.2 9	450,298.00	478,899.20	281,604.0 9
2 1 2	256 27	22010 13634 /2025	LATE SALISU TASIU K/KOSHI	TSB	10-Sep-2025	13	1,823,421. 60	2,571,492.00	100,335.00	4,294,578. 60
2 1 3	196 29	22010 12896 /2025	LATE FATIMA HULOTI	MIN OF EDUC ATIO N	18-Sep-2025	02	0.00	820,051.20	0.00	820,051.2 0
2 1 4	544 6	22010 12641 /2025	LATE MUHAM MAD RABIU	WOM EN AFFAI RS	19-Sep-2025	02	0.00	1,040,083.20	0.00	1,040,083. 20



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

215	5751	2201013493/2025	LATE BELLO ABUBAKAR	CAAS BAKURA	22-Sep-2025	07	1,314,934.56	1,948,051.20	208,800.00	3,054,185.76
216	26259	2201013197/2025	LATE HAJ AISHATU SAHABI	FEB	22-Sep-2025	02	389,664.00	584,496.00	0.00	974,160.00
217	13262	2201013373/2025	LATE LAWALI MAIBARO	JUDICIARY	23-Sep-2025	02	224,678.29	315,097.60	172,662.00	367,113.89
218	30217	2201013641/2025	LATE YUSUF USMAN	MIN OF EDUCATION	25-Sep-2025	02	718,214.40	1,019,088.00	0.00	1,737,302.40
219	8191	220103733/2025	LATE HISKILU GARBAT/M	ZACAS	25-Sep-2025	12	5,172,002.88	7,074,909.60	0.00	12,246,912.48
220	10073	2201012153/2024	LATE KULU SALE	AIEB	25-Sep-2025	04	353,356.58	504,795.10	0.00	858,151.68
221	13217	2201012678/2024	LATE MUHAMMAD ABDU ZURMI	JUDICIARY	25-Sep-2025	04	920,598.24	1,248,268.80	0.00	2,168,867.04
222	16031	2201012360/2024	LATE DAHIRU SARKIN TAURI	FASCO	25-Sep-2025	04	511,470.24	742,456.80	60,423.00	1,193,504.04
223	34342	2201013591/2025	LATE YUSUF MAHAJA	SSEB	25-Sep-2025	12	1,148,630.00	1,640,904.00	71,174.12	2,718,359.88
224	24232	2201013243/2025	LATE BASHAR UMAR TSAFE	TSB	25-Sep-2025	13	1,817,599.68	2,562,281.60	667,992.00	3,711,889.28
225	22060	2201013335/2025	LATE AMINU SHEHU	ZACAREP	25-Sep-2025	07	798,670.08	1,126,329.60	269,950.34	1,655,049.34
226	35895	2201013683/2025	LATE UMAIMA SAMAILA	HSMB	25-Sep-2025	05	761,930.73	1,088,472.48	99,196.41	1,751,206.80
227	24928	2201013696/2025	LATE MUKHUTARI MOHD MAFARA	HSMB	25-Sep-2025	08	930,941.76	1,364,311.20	0.00	2,295,252.96
228	24261	2201013994/2025	LATE BILYAMINU MUSA GUMMI	MIN OF ENVIRONMENT	25-Sep-2025	14	1,440,972.00	2,032,140.00	1,506,297.00	1,966,815.00
229	25298	2201012836/2025	LATE SANI TAMBAI	TSB	29-Sep-2025	10	726,369.12	1,076,102.40	106,258.29	1,696,213.23
230	260	2201013397/2025	LATE YAHUZA JAMALU RAWAY YA	MIN OF FINANCE	30-Sep-2025	09	1,674,460.08	2,232,613.44	91,594.00	3,815,479.52



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

2		22010	LATE	ARTS &						
3	532	13546	AMINA	CULT			1,167,834.			2,545,889.
1	2	/2025	MOHD	URE	30-Sep-2025	03	24	1,587,844.80	209,790.00	04
2		22010	LATE	ADMI						
3	377	13736	ABDULS	N			12,026,96			33,611,47
2	26	/2025	ALAM M	DEPT	2-Oct-2025	FIX	9.84	24,645,430.00	3,060,921.96	7.88
2		22010	LATE							
3	920	13734	INNO				811,087.2			1,928,401.
3	0	/2025	ANGO	HSMB	2-Oct-2025	02	0	1,117,314.00	0.00	20
2		22010	LATE	GOVT						
3	144	13522	ATTAHIR	HOUS			1,280,257.			2,952,210.
4	47	/2025	U SANI	E	2-Oct-2025	07	44	1,770,568.80	98,616.00	24
2		22010	LATE	MIN						
3	212	13714	GARBA	OF						
5	8	/2025	KATA	ENVI	2-Oct-2025	03	1,148,666.	1,571,289.60	111,498.00	2,608,458.
2		22010	LATE	CON						
3	106	13739	ADAMU	GUSA			4,935,975.			10,472,31
6	12	/2025	GARBA	U	6-Oct-2025	13	84	6,774,868.80	1,238,528.00	6.64
2		22010	LATE	FASC						
3	304	13742	IBRAHIM	O			306,868.3			221,124.3
7	44	/2025	SALE		6-Oct-2025	01	2	0.00	85,744.00	2
2		22010	LATE	WATE						
3	246	13364	ZAYYAN	R						
8	9	/2025	US	CORP			4,489,243.			10,507,43
			ABUBAK	ORAT	6-Oct-2025	14	77	6,018,189.12	0.00	2.89
			AR	ION						
2		22010	LATE	JUDIC						
3	139	13307	AMADU	IARY			802,361.2			1,202,511.
9	23	/2025	GOHE		6-Oct-2025	03	8	1,105,293.60	705,143.88	00
2		22010	LATE							
4	215	13660	SAMAIL				1,941,451.			3,914,822.
0	10	/2025	A	AIEB	6-Oct-2025	12	68	2,722,767.60	749,396.60	68
			YAHAYA							
2		22010	LATE	MIN						
4	295	13659	AMADU	OF						
1	59	/2025	KAWAYE	EDUC	6-Oct-2025	02	718,214.4	1,019,088.00	33,840.00	1,703,462.
				ATIO			0			40
2		22010	LATE	MIN						
4	302	13172	NAMADI	OF						
2	19	/2025	IBRAHIM	EDUC	7-Oct-2025	02	334,134.1	480,950.70	723,782.40	91,302.48
2		22010	LATE	ATIO						
4	112	13483	YAU	N						
3	18	/2025	MUHD		7-Oct-2025	04	1,061,975.	1,462,924.80	32,194.56	2,492,705.
				CSC			04			28
2		22010	LATE	MIN						
4	364	13152	HADIZA	OF						
4	66	/2025	BAWA	EDUC	7-Oct-2025	02	640,569.0	922,032.00	165,900.00	1,396,701.
			KAGARA	ATIO			6			06
2		22010	LATE							
4	102	12718	YAHAYA				844,192.8			1,962,314.
5	24	/2025	HASHIM	HSMB	8-Oct-2025	04	0	1,158,698.00	40,576.00	80
			U							
2		22010	LATE	MIN						
4	365	13642	MANI	OF						
6	12	/2025	MUHD	EDUC	8-Oct-2025	02	679,392.0	970,560.00	135,360.00	1,514,592.
				ATIO			0			00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

2 4 7	166 44	22010 12708 /2025	LATE ISAH ABDULL AHI	ZEPE A	10-Oct-2025	01	651,088.8 0	908,496.00	154,320.00	1,405,264. 80
2 4 8	869 9	22010 13035 /2025	LATE ISYAKU GARBA ANKA	WATE R CORP ORAT ION	10-Oct-2025	09	2,164,773. 33	2,971,257.50	40,739.45	5,095,291. 38
2 4 9	382 5	22010 12085 /2025	LATE SANI KUTSA	FEB	10-Oct-2025	04	288,788.9 1	423,225.15	48,898.00	663,116.0 6
2 5 0	476 2	22010 12409 /2025	LATE ABUBAK AR NA ALLAH	ZADP	10-Oct-2025	12	1,918,737. 60	2,548,773.76	744,614.80	3,722,896. 56
2 5 1	275 47	22010 13128 /2025	LATE YAKUBU SANI	ZEPE A	10-Oct-2025	02	618,279.2 4	877,288.10	197,146.00	1,298,421. 34
2 5 2	377 0	22010 13025 /2025	LATE ABDULL AHI BARAU	FEB	10-Oct-2025	04	468,037.2 0	647,285.49	64,692.00	1,050,630. 69
2 5 3	119 25	22010 13144 /2025	LATE ALIYU IBRAHIM	HISBA H COM MISSI ON	13-Oct-2025	02	752,060.1 6	1,040,083.20	61,044.00	1,731,099. 36
2 5 4	140 90	22010 13571 /2025	LATE AHMED ALIYU MAYAN A	JUDIC IARY	13-Oct-2025	09	1,200,428. 06	1,627,699.20	216,816.00	2,611,311. 26
2 5 5	363 37	22010 13188 /2025	LATE SAMAIL A YUSUF	MIN OF ENVI RONM ENT	13-Oct-2025	07	460,368.0 0	690,552.00	744,625.01	406,294.9 9
2 5 6	158 27	22010 13701 /2025	LATE ABUBAK AR GARBA	JUDIC IARY	13-Oct-2025	02	720,057.6 0	1,000,080.00	69,504.00	1,650,633. 60
2 5 7	428 00	22010 13798 /2025	LATE SAMAIL A YAHAYA	SSEB	20-Oct-2025	04	704,894.4 0	1,006,992.00	35,424.00	1,676,462. 40
2 5 8	307 52	22010 13525 /2025	LATE LAWALI MUHD	DIR OS SPOR TS	20-Oct-2025	07	846,232.8 0	1,208,904.00	190,797.80	1,864,339. 00
2 5 9	262 33	22010 13533 /2025	LATE ABDULR ASHID SAHALU	SSEB	20-Oct-2025	03	758,067.8 4	1,075,636.08	225,612.00	1,608,091. 92
2 6 0	168 56	22010 13580 /2025	LATE ABDULL AHI SANKAL AWA	SSEB	20-Oct-2025	04	387,084.2 6	552,977.50	182,988.00	757,073.7 6
2 6 1	384 52	22010 13303 /2025	LATE ABDULK ARIM WADATA U	MIN OF AGRI CULT URE	20-Oct-2025	03	273,273.6 5	404,849.85	892,004.96	0.00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

262	2872	2201013574/2025	LATE MUSA MUHD	NOM ADIC EDUC ATION	20-Oct-2025	05	775,375.34	1,401,548.97	25,512.00	2,151,412.31
263	20380	2201013473/2025	LATE AKILU ABUBAKAR	MASS EDUC ATION	20-Oct-2025	10	1,518,075.84	2,129,008.80	64,676.27	3,582,408.37
264	30001	2201013120/2025	LATE RABI DAHIRU	MIN OF EDUC ATION	20-Oct-2025	02	718,214.40	1,019,088.00	124,800.00	1,612,502.40
265	20754	2201013614/2025	LATE YUSUF ALIYU	AIEB	21-Oct-2025	12	1,896,176.16	2,645,827.20	95,409.60	4,446,593.76
266	26744	2201013702/2025	LATE BELLO MUSA	HSMB	21-Oct-2025	03	618,278.88	877,287.60	64,389.12	1,431,177.36
267	8959	2201013803/2025	LATE MURTAL A MUHD	WATER SUPPLY	22-Oct-2025	07	1,388,903.04	1,913,284.80	116,413.59	3,185,774.25
268	29365	2201013581/2025	LATE QASIMU AHMED	GOVT PRINTING	22-Oct-2025	07	392,498.26	581,478.91	55,340.01	918,637.16
269	30159	2201013395/2025	LATE HAUWA HALILU	MIN OF EDUC ATION	23-Oct-2025	04	704,894.40	1,006,992.00	297,328.00	1,414,558.40
270	19698	2201013402/2025	LATE ZUWAIR A UMAR	MIN OF EDUC ATION	23-Oct-2025	04	759,510.72	1,059,782.40	222,996.00	1,596,297.12
271	19644	2201012151/2025	LATE INNO USMAN	MIN OF EDUC ATION	23-Oct-2025	02	651,801.60	914,112.00	956,448.00	609,465.60
272	24028	2201013057/2025	LATE MAIMUNA ALMAJIR	MIN OF EDUC ATION	23-Oct-2025	04	688,681.92	965,834.40	629,376.00	1,025,140.32
273	34981	2201013010/2025	LATE MAL SHEHU MUHD	RELIGIOUS AFFAIRS	23-Oct-2025	03	410,400.00	615,600.00	2,761,248.00	0.00
274	22639	2201013717/2025	LATE HALIMA SANUSI	KING FAHAD HOSPITAL	24-Oct-2025	09	1,540,805.76	2,172,931.20	376,932.00	3,336,804.96
275	7407	2201013752/2025	LATE SAIDU YUSUF	SSG OFFICE	24-Oct-2025	04	1,452,088.32	1,950,566.40	312,194.40	3,090,460.32
276	13521	2201013009/2025	LATE SALISU ABDULN ASIR	JUDICIARY	24-Oct-2025	14	2,473,948.77	3,330,315.66	1,283,232.00	4,521,032.43
277	8732	2201013611/2025	LATE SHEHU	MIN OF	27-Oct-2025	15	2,751,796.80	3,776,976.00	265,574.49	6,263,198.31



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

			ABUBAK AR	FINA NCE						
2 7 8	217 40	22010 12832 /2025	LATE BABANG IDA BALARA BE	FORE ST MGT AGEN CY	27-Oct-2025	03	643,462.5 6	907,447.20	125,408.00	1,425,501. 76
2 7 9	126 92	22010 13447 /2025	LATE NURA MUHD SULEIMA N	RELIG IOUS AFFAI RS	3-Nov-2025	03	775,454.8 8	1,072,437.60	318,816.00	1,529,076. 48
2 8 0	365 34	22010 13748 /2025	LATE ADAMU DANSAK WATO	MIN OF EDUC ATIO N	3-Nov-2025	02	464,037.1 2	680,054.40	372,240.00	771,851.5 2
2 8 1	213 7	22010 13784 /2025	LATE HAMISU BALA	MIN OF EDUC ATIO N	3-Nov-2025	03	841,457.0 4	1,154,932.80	35,424.00	1,960,965. 84
2 8 2	111 96	22010 12722 /2025	LATE BALARA BA GARBA BUNGUD U	KING FAHA D HOSPI TAL	3-Nov-2025	03	271,262.0 4	0.00	206,199.00	65,063.04
2 8 3	168 93	22010 13806 /2025	LATE MAIMUN A JARI BUKKUY UM	MIN OF EDUC ATIO N	4-Nov-2025	04	700,942.5 6	983,029.20	62,937.60	1,621,034. 16
2 8 4	268 1	22010 13453 /2025	LATE MOHD LAWAL BADARA WA	WATE R CORP ORAT ION	4-Nov-2025	03	603,045.3 1	819,930.18	0.00	1,422,975. 49
2 8 5	350 22	22010 13862 /2025	LATE SALISU ABUBAK AR	ZACA S	5-Nov-2025	03	610,851.3 6	947,872.80	0.00	1,558,724. 16
2 8 6	131 80	22010 12469 /2024	LATE AMINU ABDULL AHI ZURMI	JUDIC IARY	6-Nov-2025	04	374,518.5 8	510,707.16	144,466.60	740,759.1 4
2 8 7	117 18	22010 13824 /2025	LATE ALIYU YARI	MIN OF AGRI C	6-Nov-2025	03	1,003,927. 68	1,382,961.60	32,194.56	2,354,694. 72
2 8 8	129 5	22010 13767 /2025	LATE DANLAD I WAKILI	FORE ST MGT AGEN CY	6-Nov-2025	07	2,100,227. 52	2,805,098.40	147,924.00	4,757,401. 92
2 8 9	210 8	22010 13873 /2025	LATE JUNAIDU JIBRIL	MIN OF FINA NCE	6-Nov-2025	14	2,669,622. 00	3,651,842.40	287,079.00	6,034,385. 40
2 9 0	327 64	22010 13774 /2025	LATE BALKISU MUHD	HSMB	6-Nov-2025	03	570,477.6 0	821,142.00	425,088.00	966,531.6 0
2 9 1	152 6	22010 13808 /2025	LATE ARMIYA	ANIM AL	7-Nov-2025	04	1,173,837. 60	1,580,166.00	27,012.31	2,726,991. 29



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

			U ARZIKA	HEAL TH						
2 9 2	211 82	22010 13807 /2025	LATE LAWALI YAHAYA JANGEBE	AIEB	7-Nov-2025	10	1,103,004. 96	1,546,897.20	198,452.00	2,451,450. 16
2 9 3	341 86	22010 12887 /2025	LATE BINTA MUHD MORI KI	SSEB	11-Nov-2025	12	2,563,281. 60	3,495,384.00	490,027.74	5,568,637. 86
2 9 4	270 43	22010 13790 /2025	LATE UMAR MUHD GAMJI	WATE R RESO URCE S	14-Nov-2025	03	633,484.0 8	893,376.00	135,360.00	1,391,500. 08
2 9 5	139 44	22010 13692 /2025	LATE AMADU NASARA WA	JUDIC IARY	14-Nov-2025	04	974,481.1 2	1,324,952.40	45,808.00	2,253,625. 52
2 9 6	300 36	22010 13776 /2025	LATE ABDULL AHI GALADI MA	HSMB	14-Nov-2025	03	618,279.2 4	877,288.10	31,468.80	1,464,098. 54
2 9 7	279 7	22010 12384 /2024	LATE HAMIDU MAMMA N	GOVT HOUS E	18-Nov-2025	07	1,027,737. 33	1,393,542.14	0.00	2,421,279. 47
2 9 8	270 51	22010 13325 /2025	LATE HAMISU ALIYU	MIN OF WOR KS	18-Nov-2025	07	1,022,542. 56	1,442,047.80	147,924.00	2,316,666. 36
2 9 9	232 68	22010 12970 /2025	LATE AMARYA UMAR	MIN OF EDUC ATIO N	18-Nov-2025	04	915,466.5 6	1,277,395.20	321,213.12	1,871,648. 64
3 0 0	116 15	22010 13544 /2025	LATE HUSSAIN I SALISU B	HISBA H COM MISSI ON	18-Nov-2025	05	837,201.6 0	1,157,832.00	475,608.00	1,519,425. 60
3 0 1	196 62	22010 13819 /2025	LATE AISHA ADAMU	MIN OF EDUC ATIO N	18-Nov-2025	04	342,250.6 0	492,633.40	80,564.00	754,320.0 0
3 0 2	255 1	22010 13691 /2025	LATE ALIYU A NAMAK KA	WATE R CORP ORAT ION	18-Nov-2025	10	2,532,450. 72	3,388,490.40	514,110.30	5,406,830. 82
3 0 3	234 08	22010 13890 /2025	LATE HAJARA MOHD	MIN OF EDUC ATIO N	18-Nov-2025	04	872,886.7 2	1,224,170.40	0.00	2,097,057. 12
3 0 4	145 58	22010 12511 /2024	LATE ABDULL AHI SULEIMA N	HSMB	18-Nov-2025	06	459,020.5 7	647,336.71	0.00	1,106,357. 28
3 0 5	788 3	22010 12667 /2025	LATE AZIMA GARBA	MIN FOR WOM EN	18-Nov-2025	03	841,451.0 4	1,154,932.80	96,583.68	1,899,800. 16



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

306	28439	2201013939/2025	LATE BELLO MAINAS ARA DANSAD AU	JUDICIARY	20-Nov-2025	04	184,479.11	270,357.32	0.00	454,836.43
307	391	2201013448/2025	LATE ATTAHIR U BAKURA	SSEB	20-Nov-2025	04	1,179,635.04	1,581,394.80	0.00	2,761,029.84
308	20216	2201012087/2025	LATE UMAR DOGO	SSEB	21-Nov-2025	03	324,418.67	470,930.32	0.00	795,348.99
309	13256	2201013953/2025	LATE ABUBAKAR MOHD	JUDICIARY	21-Nov-2025	10	1,147,552.33	1,580,811.90	49,645.00	2,678,719.23
310	28201	2201012713/2025	LATE MUSA SHEHU	GOVT PRINTING PRESS	21-Nov-2025	04	276,481.56	414,722.34	174,402.00	516,801.90
311	8520	2199946/2018	LATE ABU MUHD ANKA	MIN OF AGRICULTURE	24-Nov-2025	14	0.00	2,528,240.00	0.00	2,528,240.00
312	20200	2201013901/2025	LATE SAMAILA MUHD	CONS GUSAU	26-Nov-2025	06	668,608.32	937,682.40	423,962.50	1,182,328.22
313	19563	2201013125/2025	LATE BELLO IBRAHIM	SSEB	26-Nov-2025	07	1,105,478.04	1,542,528.00	49,308.00	2,598,698.04
314	26264	2201013815/2025	LATE BASHIRU SAHABI	SSEB	26-Nov-2025	04	815,349.60	1,149,852.00	79,848.00	1,885,353.60
315	4737	2201013593/2025	LATE UMARU BALA GUMMI	ZEPEA	26-Nov-2025	07	814,917.05	1,108,001.25	326,610.00	1,596,308.30
316	19345	2201013718/2025	LATE NAFIU BELLO SAMBO	HSMB	27-Nov-2025	13	2,177,906.40	3,024,870.00	374,502.69	4,828,273.71
317	24027	2201013906/2025	LATE SAMINU UMAR	MIN OF EDUCATION	27-Nov-2025	03	840,021.12	1,178,078.40	70,868.00	1,947,231.52
318	27841	2201012302/2024	LATE SALISU UMAR	ZEPEA	27-Nov-2025	02	300,233.76	435,822.20	62,679.00	673,376.96
319	30074	2201013117/2025	LATE AZUMI YAHAYA	MIN OF EDUCATION	27-Nov-2025	04	582,691.20	832,416.00	99,196.41	1,315,910.79
320	14128	2201013401/2025	LATE MUAZU ALIYU K	ZADP	27-Nov-2025	03	883,061.76	1,232,179.20	177,120.00	1,938,120.96
321	28689	2201013439/2025	LATE UMAR ALIYU GUSAU	PUBLIC COMPLAINTS COM	27-Nov-2025	04	598,365.60	854,808.00	445,992.00	1,007,181.60



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

3 2 2	156 16	22010 13929 /2025	LATE ALIYU SANI RAWAY YA	KING FAHA D HOSPI TAL	27-Nov-2025	04	431,322.4 6	608,275.27	275,682.00	763,915.7 3
3 2 3	338 88	22010 13417 /2025	LATE SULE DANKW ARE	MIN OF AGRI C	27-Nov-2025	05	558,264.9 6	803,563.20	314,000.00	1,047,828. 16
3 2 4	318 84	22010 13772 /2025	LATE YUSUF MUHD SULLUB AWA	ZACA S	27-Nov-2025	02	281,513.7 7	417,057.44	63,888.00	634,683.2 1
3 2 5	196 03	22010 13785 /2025	LATE AMADU MUHD	MIN OF EDUC ATIO N	27-Nov-2025	02	656,052.4 8	920,073.60	445,680.00	1,130,446. 08
3 2 6	156 49	22010 13788 /2025	LATE BARAKA ABDULK ADIR	WOM EN AFFAI RS	27-Nov-2025	05	445,092.8 9	627,695.11	654,935.04	417,852.9 6
3 2 7	378 00	22010 13740 /2025	LATE ABBA JABBI BUNGUD U	HSMB	28-Nov-2025	03	1,475,159. 04	1,843,948.80	32,194.56	3,286,913. 28
3 2 8	185 13	22010 13967 /2025	LATE SANI GARBA	ANIM AL HEAL TH	3-Dec-2025	08	1,698,954. 72	2,385,680.40	275,554.36	3,809,080. 76
3 2 9	240 94	22010 13963 /2025	LATE NASIRU MUHD JANGEBE	TSB	3-Dec-2025	12	491,948.3 9	720,958.84	89,555.30	1,123,351. 93
3 3 0	327 59	22010 13619 /2025	LATE KABIRU AUDU	WATE R CORP ORAT ION	4-Dec-2025	04	564,173.2 8	812,067.60	76,331.76	1,299,909. 12
3 3 1	103 98	22010 14025 /2025	LATE RABI SAMAIL A	HSMB	8-Dec-2025	04	773,536.8 0	1,097,586.00	428,047.20	1,443,075. 60
3 3 2	279 8	22010 13959 /2025	LATE UMAR ALIYU K/JANGE	GOVT HOUS E	8-Dec-2025	07	1,697,444. 16	2,301,619.20	162,716.40	3,836,346. 96
3 3 3	231 52	22010 13440 /2025	LATE SANUSI ABDULL AHI	MIN OF AGRI CULT URE	9-Dec-2025	07	1,054,060. 08	1,478,256.00	0.00	2,532,316. 08
3 3 4	296 51	22010 12763 /2025	LATE KULU USMAN	MIN OF EDUC ATIO N	9-Dec-2025	02	560,044.0 8	800,064.00	372,240.00	987,868.0 8
3 3 5	303 62	22010 13925 /2025	LATE IBRAHIM NASARA WA	JUDIC IARY	9-Dec-2025	02	560,044.0 8	800,064.00	37,671.00	1,322,437. 08
3 3 6	110 99	22010 13534 /2025	LATE BUHARI	HSMB	10-Dec-2025	02	711,655.2 0	984,204.00	220,281.60	1,475,577. 60



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

			DANHAI YATA							
3 3 7	219 23	22010 13227 /2025	LATE SANI MOHD GIMBA	HSMB	10-Dec-2025	03	449,936.1 6	659,389.20	407,400.00	701,925.3 6
3 3 8	897 2	22010 13982 /2025	LATE ABBA A MUSA	SSG OFFIC E	10-Dec-2025	07	1,524,822. 72	2,085,842.40	488,149.20	3,122,515. 92
3 3 9	349 10	22010 13301 /2025	LATE ASABE LAWALI	MIN OF AGRI CULT URE	11-Dec-2025	07	428,537.7 7	628,029.50	712,026.00	344,541.2 7
3 4 0	196 9	22010 13336 /2025	LATE ADAMU MUHD	MIN OF WOR KS	15-Dec-2025	09	1,094,069. 00	1,483,483.39	221,490.00	2,356,062. 39
3 4 1	326 74	22010 14020 /2025	LATE BELLO MUSA	WATE R CORP ORAT ION	15-Dec-2025	09	934,096.0 8	1,334,424.00	0.00	2,268,520. 08
3 4 2	299 76	22010 13844 /2025	LATE MUAZU MAGAJI	MIN OF EDUC ATIO N	15-Dec-2025	03	564,396.0 0	806,280.00	507,600.00	863,076.0 0
3 4 3	629 3	22010 13947 /2025	LATE BASIRA ALIYU	TSB	18-Dec-2025	14	1,380,880. 80	1,947,396.00	811,083.00	2,517,193. 80
3 4 4	510 48	22010 14067 /2025	LATE RUKAYY ATU BELLO ALIYU	SSEB	19-Dec-2025	08	672,092.6 4	0.00	504,147.60	167,945.0 4
3 4 5	225 2	22010 14075 /2025	LATE ILYASU ARMAYA U BUKKUY UM	ADMI N DEPT	19-Dec-2025	FIX	10,055,33 5.44	24,645,430.00	0.00	34,700,76 5.44
3 4 6	468 8	22010 14052 /2025	LATE LAWALI YUSUF NAHUCH E	MIN OF FINA NCE	19-Dec-2025	14	2,498,107. 02	3,387,264.00	153,676.00	5,731,695. 02
3 4 7	269 48	22010 14062 /2025	LATE SANI MAGAJI MARADU N	HSMB	19-Dec-2025	04	1,268,659. 32	1,711,683.20	99,196.41	2,881,146. 11
3 4 8	100 06	22010 14047 /2025	LATE YUSUF UMAR	GOVT HOUS E	30-Dec-2025	07	1,497,754. 56	2,048,815.20	162,716.40	3,383,853. 36
3 4 9	248 66	22010 13997 /2025	LATE ASHIRU IBRAHIM	AIEB	31-Dec-2025	08	927,014.4 0	1,307,328.00	152,772.00	2,081,570. 40
3 5 0	596 8	22010 13672 /2025	LATE ATTAHIR U S TUDU	MIN OF EDUC ATIO N	31-Dec-2025	05	979,704.0 0	1,335,960.00	0.00	2,315,664. 00



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

3	5	1	374	22010	LATE			570,396.5			1,302,016.
			33	13988	MAS'UD			2	827,994.96	96,375.00	48
				/2025	U ALIYU	TSB	31-Dec-2025	12			
TOTAL								436,631,640.66	662,080,214.53	114,570,172.09	990,161,713.47

S/ N O	COM P NO	PX NO	NAMES	MDA	APPROV AL DATE	G L	GROSS GRATUIT Y	DEDU CTION	TOTAL
1	2278 8	22010126 06/2024	SALAUDEEN A ADENIJI	FEB	10-Jan- 2025	1 3	658,223.95	0.00	658,223. 95
2		22010126 04/2024	ALIOHA PRINCE OBINNAYA	TSB	13-Jan- 2025	1 2	216,185.61	0.00	216,185. 61
3	2609 7	22010126 91/2025	ABDULAZIZ O HARUNA	STTB	28-Jan- 2025	1 4	717,190.51	0.00	717,190. 51
4	1474	22010126 95/2025	SHAKIRAT ABDULRAHEEM	TSB	3-Feb- 2025	1 3	463,216.97	0.00	463,216. 97
5	2555 4	22010127 53/2024	LABAKE ABDUL	TSB	12-Feb- 2025	1 2	557,564.30	0.00	557,564. 30
6	3710 2	22010128 13/2025	MUHD ABDULLAHI BUKKUYUM	TSB	21-Feb- 2025		384,783.69	0.00	384,783. 69
7	1075 3	20467/201 1/2025	TAIWO BOSEDE	STTB	10-Mar- 2025	1 3	502,042.06	0.00	502,042. 06
8	1465 3	22010128 11/2025	SAKINA BALANE ADESHINE	HSMB	10-Mar- 2025	0 9	496,342.62	0.00	496,342. 62
9	2270 5	22010121 75/2024	HALIMA S AHMED	HSMB	14-Mar- 2025	1 2	1,318,928.4 4	0.00	1,318,92 8.44
10	2902 0	21126/201 3/2025	BAJEMITO AYODELE	STTB	14-Mar- 2025	1 4	648,312.22	0.00	648,312. 22
11	3446 9	2199600/2 017/2025	AISHA KABIR ISAH	FEB	14-Mar- 2025	1 2	394,570.18	0.00	394,570. 18
12	3090 1	22010126 83/2025	ASABE AUTA	TSB	14/3/2025	0 9	392,126.44	0.00	392,126. 44
13		22010129 43/2025	DR ELIJAH A KEHINDE	HSMB	14-Mar- 2025	1 4	3,953,910.8 5	0.00	3,953,91 0.85
14	2899 3	22010129 59/2025	MUIDEEN OMOWALE	STTB	18-Mar- 2025	0 9	289,403.32	0.00	289,403. 32
15	2445 6	20452/201 1/2025	SADIQ ABDULRAHMAN	CHST TSAFE	18-Mar- 2025	1 3	1,907,933.4 4	0.00	1,907,93 3.44
16	1075 2	1615/2022 /2025	TEMILADE AKINDELE	STTB	24-Mar- 2025	1 4	728,743.00	0.00	728,743. 00
17	3208	405/2012/ 2025	VICTORIA T ABIOYE	HSMB	25-Mar- 2025	1 4	2,266,499.3 0	0.00	2,266,49 9.30
18	3194 9	22010129 80/2025	NURA ABUBAKAR	TSB	26-Mar- 2025	0 8	230,769.50	0.00	230,769. 50
19	2879 1	21207/201 3/2025	THOMAS ADAMU	HSMB	23-Jul- 2024	1 4	1,287,875.1 4	0.00	1,287,87 5.14
20	2901 5	22010129 83/2025	ALIU SAYEED UDUIMOH	S.T.T.B	8-Apr- 2025	1 3	634,164.39	0.00	634,164. 39
21	2404 7	22010126 52/2025	MEDINAT GIRGISU	T.S.B	8-Apr- 2025	1 3	566,123.18	0.00	566,123. 18
22	1805 1	22010129 16/2025	OLOYEDE SUNDAY LOLOADE	S.T.T.B	9-Apr- 2025	1 4	913,065.46	0.00	913,065. 46



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

23	2357 7	22010129 15/2025	ODEY DOMONIC ODAH	T.S.B	9-Apr- 2025	1 5	831,398.77	0.00	831,398. 77
24	2672 5	22010127 94/2025	FELICIA ANULI NBAMOB	F.E.B	14-Apr- 2025	1 0	181,541.29	0.00	181,541. 29
25	1713 3	22010127 43/2025	SADO IMADO GEMU ROSELINE	H.S.M.B	14-Apr- 2025	1 4	3,580,756.5 6	0.00	3,580,75 6.56
26	1819 6	22010128 12/2025	JIMOH WELSON MUFTAU	S.T.T.B	23-Apr- 2025	1 3	242,802.17	0.00	242,802. 17
27		22010129 11/2025	HEPHZIBAH A NWARU	T.S.B	23-Apr- 2025	1 5	680,452.13	0.00	680,452. 13
28	1827 8	22010129 14/2025	BALKISU A ISAH	FEB	30-Apr- 2025	1 3	400,149.47	0.00	400,149. 47
29		22010126 51/2025	ROSE MARY O AHIABA	FEB	30-Apr- 2025	1 5	718,531.71	0.00	718,531. 71
30	4040	22010130 50/2025	MWANTOK A POBES	STTB	30-Apr- 2025	1 3	239,995.94	0.00	239,995. 94
31	3230 9	21996792/ 2017	CHARLES OJOBOR	TSB	13-May- 2025	1 4	653,638.96	0.00	653,638. 96
32	9523	22010123 109/2025	ISAH GARBA GUSAU	AGP T/MAFAR A	27-May- 2025	1 3	2,676,665.3 2	0.00	2,676,66 5.32
33	1845 2	22010130 78/2025	ABDUL AZEEZ YAHAYA	CASS BAKURA	27-May- 2025	1 2	2,316,896.5 8	0.00	2,316,89 6.58
34		22010131 59/2025	AGU FLORENCE N	FEB	17-Jun- 2025	1 4	704,425.82	0.00	704,425. 82
35		22010127 44/2025	RAMATU IBRAHIM	TSB	18-Jun- 2025	1 3	463,501.58	0.00	463,501. 58
36	2364 1	22010131 98/2025	IBRAHIM AYODEJI WASIU	TSB	23-Jun- 2025	1 4	504,258.31	0.00	504,258. 31
37		22010132 18/2025	DEBORAH I WAZIRI	HSMB	30-Jun- 2025	1 3	548,318.90	0.00	548,318. 90
38	1210 1	22010117 62/2024	UMMULKULTHO OM MOOSA	TSB	8-Jul-2025	1 3	709,392.59	0.00	709,392. 59
39			BENEDETTE N OKAFOR	STTB	8-Jul-2025	1 4	928,757.61	0.00	928,757. 61
40	2430 3		TITI TIMOTHY	TSB	8-Jul-2025	1 2	440,577.90	0.00	440,577. 90
41	1229 8		SARATU ALIYU	HSMB	10-Jul- 2025	1 3	2,189,262.0 1	0.00	2,189,26 2.01
42	2797 8		MARY D IBRAHIM	HSMB	10-Jul- 2025	1 4	2,858,610.5 6	0.00	2,858,61 0.56
43	4677 7	22010132 10/2025	DR ABRAHAM O ALNA	HSMB	10-Jul- 2025	1 3	2,009,285.9 4	0.00	2,009,28 5.94
44			MARYAM MURTALA GARBA	TSB	10-Jul- 2025	0 9	178,427.27	0.00	178,427. 27
45	1713 1	22010129 26/2025	VERONICA DAUDA DIO	HSMB	11-Jul- 2025	1 4	2,759,686.9 7	0.00	2,759,68 6.97
46		219258	ADETUNJI SUSANA O	STTB	16-Jul- 2025	1 4	648,165.58	0.00	648,165. 58
47		22010132 34/2025	CHRISTIANA KAYODE TEMITOPE	FEB	16-Jul- 2025	1 4	628,195.24	0.00	628,195. 24



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

48		22010129 18/2025	IKECHIKWU VICTORIA	TSB	16-Jul- 2025	1 3	467,642.41	0.00	467,642. 41
49	3228 5	22010129 19/2025	CHARITYIFEYIN WA ORJI	TSB	16-Jul- 2025	1 2	392,941.65	0.00	392,941. 65
50	3126 2	22010132 63/2025	JOY JOHN	TSB	16-Jul- 2025	0 9	154,253.57	0.00	154,253. 57
51	4874	22010133 46/2025	LATEEF AHMED	LIASON OFFICE	17-Jul- 2025	0 6	147,033.68	0.00	147,033. 68
52	2403 4	22010128 83/2025	RASHIDAT ABDUL-AZIZ MOHD	TSB	17-Jul- 2025	1 0	215,183.48	0.00	215,183. 48
53	1009 6	22010132 21/2025	MARY ABAH	STTB	21-Jul- 2025	1 4	784,539.47	0.00	784,539. 47
54	3175 3	22010133 76/2025	NWIMO C CAROLINE	TSB	21-Jul- 2025	1 0	181,219.65	0.00	181,219. 65
55		218969/20 15	TOWOGBODE C BUKOLA	STTB	21-Jul- 2025	1 4	692,632.45	0.00	692,632. 45
56	1517 6	22010129 98/2024	EKEJIUBA C IFEOMA	TSB	21-Jul- 2025	1 4	671,540.27	0.00	671,540. 27
57	6026	1654	STELLA AHURICHI O	STTB	24-Jul- 2025	1 4	702,447.24	0.00	702,447. 24
58	1835 6	22010118 19/2024	RASHIDA ZUBAIRU K	STTB	24-Jul- 2025	1 3	448,931.82	0.00	448,931. 82
59	3175 5	22010133 14/2025	FATIMOH AVOSUAHI O MALIKI	TSB	24-Jul- 2025	1 4	654,404.69	0.00	654,404. 69
60	2883 2	219445/20 15	OLATOPE ADEBOLA OJETUNDE	TSB	24-Jul- 2025	1 0	314,900.38	0.00	314,900. 38
61	4823 3	22010133 87/2025	TAWAKALTU HASSAN	SSEB	24-Jul- 2025	1 0	331,773.54	0.00	331,773. 54
62	2590 3	22010126 74/2025	MUINAT LARA ABDULGANIYU	TSB	24-Jul- 2025	1 4	557,600.31	0.00	557,600. 31
63		22010133 91/2025	UGHOIWHE MARIA SANI	TSB	24-Jul- 2025	1 3	390,368.37	0.00	390,368. 37
64	1525 7	22010132 38/2025	LAWALI MUHD	ZASIEC	24-Jul- 2025	0 9	728,821.42	0.00	728,821. 42
65	3289 2	22010132 24/2025	HASSAN MUHD B/MAGAJI	ZASIEC	24-Jul- 2025	1 2	985,486.88	0.00	985,486. 88
66		22010129 12/2025	ESTHER SUNDAY	FEB	24-Jul- 2025	1 4	683,785.95	0.00	683,785. 95
67		22010129 13/2025	KAFAYAT MABEL OAMEN	FEB	24-Jul- 2025	1 4	683,612.84	0.00	683,612. 84
68	3173 5	22010133 86/2025	OMONAIYE G FOLORUNSO	TSB	25-Jul- 2025	1 0	181,109.24	0.00	181,109. 24
69		22010133 47/2025	AKIN YAMOU R BOLAWA	TSB	28-Jul- 2025	1 3	409,173.69	0.00	409,173. 69
70	1843 8	22010133 88/2025	ZAINAB NASIRU	FEB	29-Jul- 2025	1 4	644,892.31	0.00	644,892. 31
71	6069	22010134 00/2025	MRS MARTINA ODOWELLE	STTB	29-Jul- 2025	1 5	821,986.72	0.00	821,986. 72
72	2790 8	22010129 82/2025	THOMPSON MARTILDA COSMOS	TSB	29-Jul- 2025	1 3	551,208.64	0.00	551,208. 64
73	3417 7	22010133 78/2025	IBRAHIM MUHAMMAD	FEB	29-Jul- 2025	1 4	547,960.75	0.00	547,960. 75
74	3457 6	22010132 33/2025	KHADIJA K YAKEEN	FEB	31-Jul- 2025	1 3	495,103.39	0.00	495,103. 39



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

75		22010133 15/2025	ANI EUNICE	TSB	5-Aug- 2025	1 2	335,949.19	0.00	335,949. 19
76		22010134 33/2025	OGECHI THEZIE VICTORIA	CHST TSAFE	5-Aug- 2025		1,588,374.3 6	0.00	1,588,37 4.36
77	2364 0	261	MAUREEN NGOZI AGU	TSB	6-Aug- 2025	1 4	562,062.65	0.00	562,062. 65
78		22010134 58/2025	RASHEEDAT USMAN F	SSMB	6-Aug- 2025	1 3	401,326.92	0.00	401,326. 92
79		20795	CHIKAIRE AKUOBIOM	TSB	6-Aug- 2025	1 2	354,626.00	0.00	354,626. 00
80	1829 3	22010134 59/2025	DEBORAH ADEDEJI	FEB	7-Aug- 2025	1 4	642,951.71	0.00	642,951. 71
81		22010134 53/2025	ESTHER ABIDEMI ADEDEJI	TSB	7-Aug- 2025	1 3	464,234.38	0.00	464,234. 38
82		1557	YEMISI OLU JOSEPH	TSB	7-Aug- 2025	1 5	813,706.27	0.00	813,706. 27
83		22010134 57/2025	DEBORAH SHUAIBU	STTB	7-Aug- 2025	1 5	716,044.60	0.00	716,044. 60
84	3164 7	22010135 18/2025	ACHAFU DENNIS	TSB	18-Aug- 2025	1 3	397,435.30	0.00	397,435. 30
85	3179 5	22010135 14/2025	AMOSUN KAMARU ABIODUN	TSB	19-Aug- 2025	1 3	406,729.91	0.00	406,729. 91
86	2294 9	22010136 04/2025	TAJUDEEN ZAKARIYA	SSEB	27-Aug- 2025	1 3	449,714.88	0.00	449,714. 88
87	1819 6	22010128 12/2025	JIMOH WELSON MUFATU	STTB	2-Sep- 2025	1 5	303,717.87	0.00	303,717. 87
88		22010126 97/2025	DURU IJEOMA AMOSE	FEB	4-Sep- 2025	1 4	525,589.29	0.00	525,589. 29
89	1855 4	22010136 80/2025	SADIAT ABOSEDE O	HSMB	22-Sep- 2025	1 4	3,436,005.9 1	0.00	3,436,00 5.91
90	6189	22010128 30/2025	OLASUMBO JOSHUA	TSB	25-Sep- 2025	1 2	215,811.66	0.00	215,811. 66
91	2363 6	22010128 38/2025	SAMSON ODOBA	TSB	30-Sep- 2025	1 3	455,125.66	0.00	455,125. 66
92	8443	21613	SIMBIAT A SALIHU	TSB	30-Sep- 2025	1 2	239,919.45	0.00	239,919. 45
93	3098 9	22010137 95/2025	MUINAT TAIWO TIJANI	TSB	20-Oct- 2025	0 9	154,454.39	0.00	154,454. 39
94		22010136 90/2025	ABDULFATTAH TIJJANI	SSEB	20-Oct- 2025	1 2	401,368.13	0.00	401,368. 13
95	1477 1	2200229/2 020	BALKISU IBRAHIM	TSB	21-Oct- 2025	1 2	392,726.69	0.00	392,726. 69
96	2281 3	22010137 94/2025	ELERIDE NNAJI DANDY	SSEB	21-Oct- 2025	1 3	457,867.55	0.00	457,867. 55
97	4312 0	22010137 93/2025	FOLAKE AMOTA	HSMB	21-Oct- 2025	0 9	1,041,956.4 9	0.00	1,041,95 6.49
98	1821 8	22010137 24/2024	OLARINDE SIMIATU	FEB	21-Oct- 2025	1 4	642,951.72	0.00	642,951. 72
99	2283 9	22010137 45/2025	KAFAYAT OMIWUMI O	FEB	22-Oct- 2025	1 3	672,654.17	0.00	672,654. 17
10 0		21996975/ 2017	OGENYI NKECHINYEKE P	TSB	22-Oct- 2025	1 3	468,132.05	0.00	468,132. 05
10 1		22010133 77/2025	ABUBAKAR SHADE SEKINTA	TSB	22-Oct- 2025	1 4	566,685.93	0.00	566,685. 93



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

10 2	3131 6	22010138 28/2025	JOY UNEKWU JOHN	TSB	23-Oct- 2025	1 4	565,857.46	0.00	565,857. 46
10 3	1136	22010126 52/2025	MEDINAT GIRGISU	TSB	24-Oct- 2025	0 9	283,920.72	0.00	283,920. 72
10 4	2590 8	22010138 34/2025	JANYO LUKMAN OMOTAYO	TSB	27-Oct- 2025	1 3	627,634.32	0.00	627,634. 32
10 5	3747 5	22010138 37/2025	MOJI OLADELE	TSB	27-Oct- 2025	1 0	335,659.76	0.00	335,659. 76
10 6	1259 6	22010136 11/2025	MRS HAJARA ANGO	HSMB	27-Oct- 2025	1 4	5,977,480.2 0	0.00	5,977,48 0.20
10 7		22010127 42/2025	NWOGU AHAMBA AUGUSTINE	HSMB	27-Oct- 2025	1 3	1,501,777.6 3	0.00	1,501,77 7.63
10 8	1493 8	22010136 06/2025	HABIBA M AGBAJE	FEB	3-Nov- 2025	1 0	297,136.57	0.00	297,136. 57
10 9	2569 9	22010138 57/2025	RASHIDAT USMAN	TSB	3-Nov- 2025	1 0	178,457.80	0.00	178,457. 80
11 0	1844 2	22010138 54/2025	TIJJANI ABDULLATEEF	SSEB	3-Nov- 2025	1 5	1,069,626.7 8	0.00	1,069,62 6.78
11 1	3205 8	21996969/ 2017	SARAYA JIBRIN	TSB	5-Nov- 2025	1 0	217,186.16	0.00	217,186. 16
11 2	2911 5	22010139 09/2025	FLORENCE O OWOLIBI	TSB	11-Nov- 2025	1 0	335,268.21	0.00	335,268. 21
11 3	4693 5	22010139 10/2025	IBRAHIM ABDULRASHED	HSMB	11-Nov- 2025	1 3	1,124,415.6 4	0.00	1,124,41 5.64
11 4	4698 2	22010138 36/2025	DR SAMUEL VINCENT	HSMB	11-Nov- 2025	1 3	886,543.49	0.00	886,543. 49
11 5	3150 2	22010135 53/2025	NAFISAT BIMPE ADEBISI	TSB	20-Nov- 2025	1 3	567,989.69	0.00	567,989. 69
11 6	3150 0	22010135 52/2025	BUSIRAT OLATUNDE	TSB	20-Nov- 2025	1 3	551,252.36	0.00	551,252. 36
11 7		22010139 41/2025	AJONYO JANET DAVID	STTB	20-Nov- 2025	1 2	486,068.94	0.00	486,068. 94
11 8	5702	22010139 36/2025	ISHAQ ADEOYE GUMEL	CAAS BAKURA	20-Nov- 2025	1 3	3,140,659.0 4	0.00	3,140,65 9.04
11 9	1841 3	22010139 37/2025	IORSUE DAVID	TSB	20-Nov- 2025	1 3	462,919.02	0.00	462,919. 02
12 0	1831 6	22010139 40/2025	JOSEPH FUNKE NIKE	FEB	21-Nov- 2025	1 4	687,199.33	0.00	687,199. 33
12 1	1846 2	219397	ARAOYE SERIFAT BOLANLE	CAAS BAKURA	21-Nov- 2025	1 1	1,706,521.6 0	0.00	1,706,52 1.60
12 2	2672 5	22010127 94/2025	FELICIA NBAMOB I A	FEB	21-Nov- 2025	1 2	216,993.13	0.00	216,993. 13
12 3	3204 9	22010139 41/2025	EUCHARIA DURU	TSB	21-Nov- 2025	1 2	335,479.11	0.00	335,479. 11
12 4	1209 6	22010139 35/2025	LORRITA IROEGBU	TSB	21-Nov- 2025	1 4	523,766.65	0.00	523,766. 65
12 5	3429 8	22010119 21/2024	ABUH PATIENCE OJOCHOGWU	SSEB	21-Nov- 2025	1 2	462,857.39	0.00	462,857. 39
12 6	2846 8	22010139 68/2025	LUKMAN ABDULRASHED	TSB	3-Dec- 2025	1 2	435,667.36	0.00	435,667. 36
12 7	2548 8	22010138 69/2025	ABIDEMI A RAJI	SSEB	10-Dec- 2025	1 3	559,088.51	0.00	559,088. 51



Auditor's General Annual Audit Activity Report On
**ZAMFARA STATE MINISTRIES,
DEPARTMENTS AND AGENCIES**

12 8	3205 0	22010139 08/2025	BLESSING CHINWUNDE AMUZIE	TSB	13-Dec- 2025	0 9	161,274.48	0.00	161,274. 48
12 9	8782	22010140 12/2025	SHAKIRA ABDULRAHEEM	TSB	15-Dec- 2025	1 3	556,911.85	0.00	556,911. 85
13 0	3150 7	2199518/2 025	AYOOLA DEBORAH A	TSB	15-Dec- 2025	1 0	260,193.62	0.00	260,193. 62
13 1	2677 6	22010141 08/2025	JOHNSON MARK	TSB	18-Dec- 2025	1 2	464,622.72	0.00	464,622. 72
13 2	3850 6	22010126 21/2025	KALAJAYE TOYIN	ASYBS HOSPITA L	18-Dec- 2025	0 4	147,580.19	0.00	147,580. 19
13 3		21096/202 5	ALIYU BALARABE ABDULLAHI	TSB	29-Dec- 2025	1 0	330,194.00	0.00	330,194. 00
13 4		21096/202 5	ALIYU BALARABE ABDULLAHI	TSB	29-Dec- 2025	1 0	330,194.00	0.00	330,194. 00

TOTAL

**104,358,74
5.42 - 104,358,
745.42**

CONCLUSION

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

This report will not be complete without mentioning our sincere appreciation to His Excellency the Executive Governor of Zamfara State Dr Dauda Lawal, (Gamjin Gusau) 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 thousands of thanks to all members of my staff who worked tirelessly round the clock within the shortest period to help accomplished my statutory duty.

Handwritten signature and date:
30-7-2026

Abubakar Danmaliki Fcna, CrFA
FRC/2021/002/00000024564
State Auditor General
Zamfara State



ACKNOWLEDGEMENT

I wish to express my profound gratitude and appreciation to all the staff of my office, especially the Director Audit Services and Director Pension and Gratuity and their Heads of units which include Head of Unit Government Account, Head of Unit Parastatals Accounts, Head of Unit Capital Projects Accounts, Head of unit Pension and Gratuity and all their staff. 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.

Handwritten signature in green ink: H. Danmaliki
Handwritten date in green ink: 30-7-2026

Abubakar Danmaliki Fcna, CrFA
FRC/2021/002/00000024564
State Auditor General
Zamfara State