

BAUCHI STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	DETAILS					
1						
		Ref. Note	Actual	Total Budget	Variance	Remarks
	A- Share of Statutory Allocation from FAAC		N			
	Net Share of Statutory Allocation from FAAC		49,253,546,726.19	64,140,952,998.00	(14,887,406,271.81)	
	Add: Deduction at Source for loan Repayment					
	Share of Statutory Allocation -others		772,659,744.97	21,474,838,698.00	(20,702,178,953.03)	
	Share of Federal Accounts Allocation- Excess Crude Oil		1,900,580,102.81	11,000,000,000.00	(9,099,419,897.19)	
	Total (GROSS) FAAC Allocation to State		51,926,786,573.97	96,615,791,696.00	(44,689,005,122.03)	
					-	
	B. Value Added Tax					
	Share of Value Added Tax (VAT)		13,743,379,568.14	21,869,483,877.00	(8,126,104,308.86)	
1A	GOVERNMENT OF BAUCHI STATE OF NIGERIA					
	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
			A	B		
	MONTH	NET RECEIPT	DED. AT SOURCE	GROSS RECEPTS		
	JANUARY	3,293,656,059.95	787,443,321.17	4,083,099,381.12		
	FEBRUARY	2,936,968,432.48	787,443,321.17	3,724,411,753.65		
	MARCH	2,694,883,345.11	841,655,743.79	3,536,539,088.90		
	APRIL	2,257,321,201.26	1,076,862,640.33	3,334,183,841.59		
	MAY	2,757,483,655.97	1,076,862,642.33	3,834,346,298.30		
	JUNE	3,214,822,392.71	1,076,862,641.33	4,291,685,034.04		
	JULY	3,615,851,930.58	1,076,862,641.33	4,692,714,571.91		
	AUGUST	3,493,252,721.32	1,076,862,641.33	4,572,115,362.65		
	SEPTEMBER	3,310,238,387.40	1,293,026,091.41	4,603,264,478.81		
	OCTOBER	3,237,723,033.88	1,241,884,053.40	4,479,607,087.28		
	NOVEMBER	3,175,932,176.29	1,241,884,053.40	4,417,816,229.69		
	DECEMBER	2,441,879,483.27	1,241,884,053.40	3,683,763,536.67		
	TOTAL	36,434,012,820.22	12,819,533,844.39	49,253,546,664.61		
	DETAILS OF SHARE OF STATUTORY ALLOCATION CONT.					
		EXCESS CRUDE/EXCHANGE GAINS AND OTHERS	VALUE ADDED TAX (VAT)	FOREX EQUALISATION ACCOUNT	PARIS CLUB REFUND	TOTAL 2018
	JANUARY	58,294,279.97	1,167,358,943.58	-	-	5,308,752,604.67
	FEBRUARY	122,230,414.86	1,215,056,863.82	-	-	5,061,699,032.33
	MARCH	448,210,331.26	1,125,275,262.31	-	600,000,000.00	5,710,024,682.47
	APRIL	141,554,031.07	1,065,395,000.37	-	-	4,541,132,873.03
	MAY	482,529,056.88	1,130,304,177.02	-	-	2,027,588,767.22
	JUNE	51,327,121.00	1,244,699,623.90	-	-	5,587,711,778.94
	JULY	51,533,806.76	1,253,912,764.16	-	-	5,998,161,142.83
	AUGUST	53,265,016.53	1,092,361,621.22	-	-	5,717,742,000.40
	SEPTEMBER	69,316,656.13	1,119,619,881.47	-	-	5,792,201,016.41
	OCTOBER	54,579,080.84	1,072,107,178.68	-	-	5,606,293,346.80
	NOVEMBER	119,834,450.54	1,211,044,391.91	-	-	5,748,695,072.14
	DECEMBER	420,565,663.53	1,046,243,859.69	-	-	5,150,573,059.89
	TOTAL	2,078,289,909.87	13,743,379,568.13	-	600,000,000.00	62,250,575,377.13

2	Internally Generated Revenue (Independent Revenue)		Actual	Total Budget	Variance
	Direct Taxes		6,514,158,463.88	15,195,200,000.00	(8,681,041,536.12)
	TOTAL - Direct Taxes		6,514,158,463.88	15,195,200,000.00	(8,681,041,536.12)
	Licences		Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE		79,581,326.60	134,500,000.00	(54,918,673.40)
	MINISTRY OF AGRICULTURE		407,700.00	16,520,000.00	(16,112,300.00)
	MINISTRY OF HEALTH		-	-	-
	MINISTRY OF SOCIAL, YOUTH & SPORTS		-	2,000,000.00	(2,000,000.00)
	MIN. OF INFORMATION, TOURISM AND CULTURE		-	-	-
	TOTAL - Licences		79,989,026.60	153,020,000.00	(73,030,973.40)
2	Fees		Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE		265,475,100.89	80,000,000.00	185,475,100.89
	MINISTRY OF AGRICULTURE		2,391,580.00	-	2,391,580.00
	MINISTRY OF FINANCE		-	-	-
	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT		2,264,700.00	5,000,000.00	(2,735,300.00)
	MINISTRY OF EDUCATION		5,021,800.00	10,800,000.00	(5,778,200.00)
	MINISTRY OF HEALTH		-	-	-
	MINISTRY OF JUSTICE		40,604,000.00	35,000,000.00	5,604,000.00
	BAUCHI GEOGRAPHIC INFORMATION SERVICE		-	30,000,000.00	(30,000,000.00)
	STATE DEVELOPMENT BOARD		7,779,020.00	10,000,000.00	(2,220,980.00)
	MINISTRY OF WORKS AND TRANSPORT		17,846,632.51	62,000,000.00	(44,153,367.49)
	MINISTRY OF SOCIAL, YOUTH & SPORT		1,962,000.00	-	1,962,000.00
	MINISTRY OF SOCIAL DEVELOPMENT		-	-	-
	MINISTRY OF ENVIRONMENT AND SOLID MINERALS		-	-	-
	BASEPA		-	500,000.00	(500,000.00)
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT		-	400,000.00	(400,000.00)
	OFFICE OF THE STATE AUDITOR GENERAL		9,166.67	400,000.00	(390,833.33)
	JUDICIARY		11,415,793.16	-	11,415,793.16
	SHARI'A COURT OF APPEAL		5,207,500.00	10,000,000.00	(4,792,500.00)
	GOVERNOR'S OFFICE		69,815,000.00	-	69,815,000.00
	COE AZARE		36,000.00	219,503,500.00	(219,467,500.00)
	ATAP		4,100,000.00	242,644,850.00	(238,544,850.00)
	STATE UNIVERSITY		-	35,000,000.00	(35,000,000.00)
	COLLEGE OF AGRIC		-	39,000,000.00	(39,000,000.00)
	CLIS MISAU		-	101,000,000.00	(101,000,000.00)
	COLLEGE OF EDUCATION KANGERE		753,111.20	120,260,500.00	(119,505,388.80)
	MINISTRY OF POWER AND SOLID MINERALS		-	-	-
	GALAMBI RANCHING COMPANY		-	100,000.00	(100,000.00)
	SPECIAL SCHOOLS MGT BOARD		-	-	-
	COLLEGE OF NURSING AND MIDWIFERY		72,500.00	10,000,000.00	(9,927,500.00)
	COLLEGE OF HEALTH TECH NINGI		-	35,000,000.00	(35,000,000.00)
	MUSLIMS PILGRIMS WELFARE BOARD		-	-	-
	TOTAL - FEES		434,755,904.43	1,046,608,850.00	(611,852,945.57)
2	FINES		Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE		5,242,377.31	5,000,000.00	242,377.31

	BASEPA		290,130.00	-	290,130.00
	JUDICIARY		2,630,285.00	-	2,630,285.00
	SHARIA COURT OF APPEAL		6,348,249.00	8,000,000.00	(1,651,751.00)
	TOTAL - FINES		14,511,041.31	18,000,000.00	1,511,041.31
2	Sales		Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL		39,284,755.49	-	39,284,755.49
	MINISTRY OF AGRICULTURE		58,000.00	15,000,000.00	(14,942,000.00)
	GALAMBI RANCHING		-	-	-
	MINISTRY OF WORKS TRANSPORT		19,268,500.00	-	19,268,500.00
	CIVIL SERVICE COMMISSION		119,400.00	500,000.00	(380,600.00)
	TEACHERS SERVICE COMMISSION		-	3,000,000.00	(3,000,000.00)
	BAUCHI STATE INDEPENDENT ELECTORAL COMMISSION		-	-	-
	HOUSE OF ASSEMBLY SERVICE COMMISSION		111,500.00	-	111,500.00
	MINISTRY OF WORKS		-	-	-
	BAUCHI STATE ASSEMBLY SERVICE COMMISSION		-	-	-
	BAUCHI STATE SCHOLARSHIP BOARD		-	-	-
	JUDICIAL SERVICE COMMISSION		68,100.00	300,000.00	(231,900.00)
	STATE UNIVERSAL BASIC EDUCATION		-	124,000,000.00	(124,000,000.00)
	LOCAL GOVERNMENT SERVICE COMMISSION		-	-	-
	TOTAL - Sales		58,910,255.49	142,800,000.00	(83,889,744.51)
2	Earnings		Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE		5,130,000.00	0	-
	OFFICE OF THE ACCOUNTANT GENERAL		-	-	-
	GALAMBI RANCHING		-	-	-
	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT		-	414,967,425.00	(414,967,425.00)
	MINISTRY OF HEALTH		-	-	-
	MINISTRY OF LANDS & HOUSING		-	-	-
	STATE DEVELOPMENT BOARD		1,149,222.50	5,000,000.00	(3,850,777.50)
	BOIR		-	-	-
	MINISTRY OF WORKS		-	-	-
	SPORTS COUNCIL		1,340,000.00	3,000,000.00	(1,660,000.00)
	MINISTRY OF SOCIAL DEVELOPMENT		-	-	-
	BASEPA		-	-	-
	MINISTRY OF INFORMATION, TOURISM AND CULTURE		1,009,786.94	-	1,009,786.94
	BATV		-	26,500,000.00	(26,500,000.00)
	BRC		-	32,030,000.00	(32,030,000.00)
	BAUCHI STATE WATER BOARD		-	-	-
	MINISTRY OF EDUCATION		-	-	-
	COE AZARE		-	-	-
	COLLEGE OF AGRIC		-	-	-
	CLIS MISAU		-	-	-
	WATER BOARD		-	-	-
	BACYWARD		-	-	-
	COLLEGE OF NURSING AND MIDWIFERY		-	1,000,000.00	(1,000,000.00)
	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		-	-	-
	TOTAL - Earnings		8,629,009.44	482,497,425.00	(478,998,415.56)
2	Rent on Government Buildings		Actual	Total Budget	Variance

	OFFICE OF THE ACCOUNTANT GENERAL		6,121,622.13	-	6,121,622.13
	MINISTRY OF AGRICULTURE		-	-	-
	GALAMBI RANCHING				-
	MINISTRY OF COMMERCE & INDUSTRY				-
	STATE DEVELOPMENT BOARD		-	3,000,000.00	(3,000,000.00)
	MINISTRY OF INFORMATION, TOURISM & CULTURE		-	-	-
	SPORTS COUNCIL		-	3,000,000.00	(3,000,000.00)
	MINISTRY OF ENVIRONMENT & FORESTRY				-
	SSG				-
	MINISTRY OF ANIMAL & NOMADIC RESETTLEMENT				-
	TOTAL- Rent on Government Buildings		6,121,622.13	6,000,000.00	121,622.13
2	Rent on Lands & Others		Actual	Total Budget	Variance
	MINISTRY OF AGRICULTURE		63,500.00	-	63,500.00
	GALAMBI RANCHING COMPANY		1,711,800.00	-	1,711,800.00
	MINISTRY ENVIRONMENT AND SOLID MINERALS		-	-	-
	MINISTRY OF WORKS, LANDS & HOUSING		3,961,024.46	-	3,961,024.46
	TOTAL- Rent on Lands & Others		5,738,324.46	-	5,738,324.46
2	Repayments		Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL		4,217,040,670.12	-	4,217,040,670.12
	MINISTRY OF COMMERCE				
	TOTAL- Repayments		4,217,040,670.12	0.00	(4,217,040,670.12)
2	Investment Income		Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL		256,134.73	0	256,134.73
	MINISTRY OF AGRICULTURE		-	-	-
	TOTAL- Investment Income		256,134.73	-	256,134.73
2	Interest Earned		Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL		952,728,486.27	-	952,728,486.27
	TOTAL-Interest Earned		952,728,486.27	-	952,728,486.27
2	Re-Imbursement		Actual	Total Budget	Variance
	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT		435,000.00	-	435,000.00
	STATE AUDIT DEPARTMENT		45,000.00	600,000.00	(555,000.00)
	TOTAL - Re-Imbursement		480,000.00	600,000.00	(120,000.00)
3	Other Revenue Sources of the Government		Actual	Total Budget	Variance
					-
	Ministry for Local Govt affairs				-
	Ministry of Finance				-
	State Audit				-
	LGSC				-
	OVC				-
	ANFEA				-
	OHCS				-
	BACATMA				-
	PHCDA				-

	MANR				-	
	SUBEB				-	
	MIN. OF COMMERCE				-	
					-	
					-	
					-	
3A	CAPITAL RECEIPTS		Actual	Total Budget	Variance	
	Other Revenue Sources		18,258,684,523.63	13,533,450,000.00	4,725,234,523.63	
	Domestic Borrowings		5,291,898,576.38	13,338,171,593.00	(8,046,273,016.62)	
	INTERNATIONAL Borrowings		14,828,052,821.93	24,909,143,085.00	(10,081,090,263.07)	
	TOTAL- Other Revenue Sources		38,378,635,921.94	51,780,764,678.00	(13,402,128,756.06)	
	RECURRENT REVENUE SUMMARY (IGR)		Actual	Total Budget	Variance	
	Direct Taxes		6,514,158,463.88	15,195,200,000.00	(8,681,041,536.12)	
	Licences		79,989,026.60	153,020,000.00	(73,030,973.40)	
	Fees		434,755,904.43	1,046,608,850.00	(611,852,945.57)	
	FINES		14,511,041.31	13,000,000.00	1,511,041.31	
	Sales		58,910,255.49	142,800,000.00	(83,889,744.51)	
	Earnings		8,629,009.44	482,497,425.00	(478,998,415.56)	
	Rent on Government Buildings		6,121,622.13	6,000,000.00	121,622.13	
	Rent on Lands & Others		5,738,324.46	-	5,738,324.46	
	Repayments		4,217,040,670.12	-	(4,217,040,670.12)	
	Investment Income		256,134.73	-	256,134.73	
	Interest Earned		952,728,486.27	-	952,728,486.27	
	Re-Imbursement		480,000.00	600,000.00	(120,000.00)	
			12,293,318,938.86	17,039,726,275.00	(13,185,618,676.38)	
4	A- Total Personnel Costs (Including Salaries directly charged to CRF In No		Actual	Total Budget	Variance	
	Administrative Sector:					
	Govt House		65,209,212.27	71,903,740.00	6,694,527.73	
	DGO		12,364,057.93	14,693,253.00	2,329,195.07	
	SSG's Office (Governor's Office)		148,046,071.27	151,509,015.00	3,462,943.73	
	Ministry of Religious Affairs		17,688,039.92	19,480,037.00	1,791,997.08	
	State House of Assembly		91,350,202.66	228,079,492.00	136,729,289.34	
	Min. of Information, Tourism and culture		310,446,236.64	389,921,593.00	79,475,356.36	
	Head of Civil service		813,985,275.43	1,030,269,627.29	216,284,351.86	
	State Audit Dept		224,643,642.14	298,536,130.00	73,890,487.86	
	Local Govt. Audit Dept.		136,467,041.53	257,337,994.00	120,870,952.47	
	Civil Service Commission		14,482,491.15	24,255,299.00	9,772,807.85	
	Local Govt Service Comm.		14,009,137.91	15,540,493.00	1,531,355.09	
	TOTAL		1,848,693,408.85	2,501,526,673.29	652,833,264.44	
4	Economic Sector:		Actual	Total Budget	Variance	
	Ministry of Agriculture		1,145,126,473.84	1,145,939,536.00	833,062.16	
	Ministry of Finance		172,565,540.88	215,970,370.00	43,404,829.12	
	Office Of The Accountant General		782,290,085.52	980,607,199.00	198,317,113.48	

	Ministry of Trade & investment		182,141,237.92	351,560,416.00	169,419,178.08
	Ministry of Cooperatives & SME Dev't.		-	66,150,155.00	
	Min. of power, Science & Technology		34,517,133.39	40,641,719.00	6,124,585.61
	Ministry of Works & Transport		514,728,852.31	565,450,350.00	50,721,497.69
	Ministry of Housing		-	82,563,174.00	
	Ministry of Solid Mineral		5,101,720.54	6,376,512.00	1,274,791.46
	Ministry of Mines and Environment		100,442,957.70	137,128,247.00	36,685,289.30
	Ministry of Budget & Econ. Plan.		123,454,551.51	151,050,115.00	27,595,563.49
	Min. of Water Resources		42,430,975.27	50,371,397.00	7,940,421.73
	TOTAL		3,102,799,528.88	3,793,829,190.00	542,316,332.12
			Actual	Total Budget	Variance
4	Law & Justice:				
	Judicial Service Comm.		73,116,219.70	93,838,086.00	20,721,866.30
	Ministry of Justice		129,402,174.46	158,118,583.00	28,716,408.54
	Judiciary		1,599,025,254.55	1,663,764,825.00	64,739,570.45
	Sharia Court of Appeal;		1,121,527,403.08	1,508,047,187.00	386,519,783.92
	TOTAL		2,923,071,051.79	3,423,768,681.00	500,697,629.21
			Actual	Total Budget	Variance
4	Regional Development:				
	Ministry of Rural Devp.		57,153,903.46	70,005,593.00	12,851,689.54
			Actual	Total Budget	Variance
4	Social Service Sector:				
	Ministry of Women Affairs		24,285,821.51	28,264,656.00	3,978,834.49
	Ministry of Education		4,512,322,968.13	5,069,685,701.16	557,362,733.03
	Teachers Service Commission		11,472,721.78	12,380,453.00	907,731.22
	Ministry of Health		898,460,852.99	960,980,023.00	62,519,170.01
	Ministry of Local Govt. Affliars		62,099,768.01	81,507,507.00	19,407,738.99
	Ministry of Social Welfare, Youth & Sport		329,412,904.37	385,801,815.00	56,388,910.63
	TOTAL		5,838,055,036.79	6,538,620,155.16	700,565,118.37
			Actual	Total Budget	Variance
4	Administrative Sector:				
	State Boundary Commission		-	-	-
	State Emergency Manag. Agency (SEMA)		3,975,133.51	4,221,643.00	246,509.49
	Budget Monitoring, Price Intelligence And Public Procurement Unit		-	49,371,782.00	49,371,782.00
	State Pension Board		11,663,365.38	11,821,144.00	157,778.62
	Bereau for Information Technology		-	20,046,629.00	20,046,629.00
	Muslim Pilgrims Welf. Board		5,880,674.14	6,648,528.00	767,853.86
	Christians Pil. Welf. Board		6,545,349.80	13,006,450.00	6,461,100.20
	Office of the Chief of staff		-	-	-
	Basac		-	-	-
	Bauchi State Television		74,501,923.68	87,835,412.00	13,333,488.32
	Bauchi Radio Corporation		116,419,826.98	133,512,649.00	17,092,822.02
	State INEC		18,516,305.80	23,000,478.00	4,484,172.20
	TOTAL		237,502,579.29	349,464,715.00	111,962,135.71

4	ECONOMIC SECTOR		Actual	Total Budget	Variance
	COLLEGE OF AGRICULTURE		396,239,359.80	537,950,459.00	141,711,099.20
	BSADP		454,235,799.76	605,555,558.00	151,319,758.24
	BASAC		38,738,058.62	56,747,887.00	18,009,828.38
	Galambi Ranching Company		40,358,689.90	47,208,536.00	6,849,846.10
	DMO				-
	Board of Internal Revenue		324,392,821.02	403,459,150.00	79,066,328.98
	Bauchi Geographic Information Service		-	101,530,557.00	
	State Development Board		110,702,584.25	143,112,597.00	
	State Water Board		209,922,941.16	235,512,263.00	25,589,321.84
	RUWASA		53,355,825.48	59,403,685.72	6,047,860.24
	TOTAL		1,627,946,079.99	2,190,480,692.72	428,594,042.98
4	LAW & JUSTICE		Actual	Total Budget	Variance
	State Sharia Commission		91,526,826.65	105,389,207.00	13,862,380.35
	TOTAL		91,526,826.65	105,389,207.00	13,862,380.35
4	SOCIAL SERVICE SECTOR				
	Bauchi State Comm. For Youth and Women Rehab and Dev.		27,864,728.03	35,294,191.00	7,429,462.97
	Agency For Ophans & Vul. Children		-	-	-
	SUBEB		18,775,950.62	123,009,649.00	104,233,698.38
	Agency for Nomadic Education		219,729,861.98	246,449,110.00	
	SSMB		362,517,484.26	409,555,666.00	47,038,181.74
	Bauchi State Scholarship Board		10,049,489.29	11,642,634.00	1,593,144.71
	PHCDA		969,040,734.60	1,042,583,409.00	73,542,674.40
	Hospitals Management Board		4,547,099,209.92	4,555,411,620.00	8,312,410.08
	College Of Nursing and Widwifery Bauchi		91,472,211.40	179,204,060.00	87,731,848.60
	Sch. Of Health Tech. Ningi		184,600,308.66	185,000,000.00	399,691.34
	DRUGS AND MEDICAL AND CONSUMABLES MGT AGENCY		17,393,745.21	21,253,045.00	3,859,299.79
	Specialist Hospital Board		359,895,072.79	574,484,200.00	214,589,127.21
	BACATMA		115,872,397.69	118,199,368.00	2,326,970.31
	Health Contributory Management Agency		-	16,000,000.00	
	Bauchi State Health Trust Fund		-	108,975,570.00	
	BASEPA		469,090,646.12	469,861,358.00	770,711.88
	Bauchi State Sport Council		298,735,677.35	378,377,618.00	79,641,940.65
	Wikki Tourist Foot Club		-	1,384,210,000.00	
	BAUCHI STATE UNIVERSITY		737,261,106.49	1,169,507,429.88	432,246,323.39
	College Of Education Azare		1,853,446,192.79	1,856,216,770.00	2,770,577.21
	A D Rufa'I CLIS Misau		1,011,203,696.60	1,053,867,219.00	42,663,522.40
	ATAP Bauchi		1,427,661,460.63	1,434,058,219.00	6,396,758.37
	State Library Board		193,498,087.68	260,632,323.00	67,134,235.32
	Bauchi State Agency For Mass Education (BASAME)		104,666,906.26	128,441,444.00	23,774,537.74
	College of Education KANGERE		436,267,755.07	496,939,343.00	60,671,587.93
	TOTAL		13,456,142,723.44	16,259,174,245.88	1,267,126,704.42

4	PUBLIC OFFICERS SALARY (CRF CHARGES)	Actual	Total Budget	Variance	
	Public Officers Salaries (SSG)	410,749,122.90	714,964,246.00	304,215,123.10	
	Public Officers Salaries (HOCS)	245,053,579.45	1,595,233,455.68	1,350,179,876.23	
	Public Officers Salaries (BASHA)	357,977,709.03	449,570,694.27	91,592,985.24	
	TOTAL	1,013,780,411.38	2,759,768,395.95	1,745,987,984.57	
4	SUMMARY OF PERSONNEL COST (INCLUDING CRF CHARGES)	Actual	Total Budget	Variance	
	Administrative Sector:	1,848,693,408.85	2,501,526,673.29	652,833,264.44	
	Economic Sector:	3,102,799,528.88	3,793,829,190.00	691,029,661.12	
	Law & Justice:	2,923,071,051.79	3,423,768,681.00	500,697,629.21	
	Regional Development:	57,153,903.46	70,005,593.00	12,851,689.54	
	Social Service Sector:	5,838,053,036.79	6,538,620,155.16	700,565,118.37	
	Administrative Sector:	237,502,579.29	349,464,715.00	111,962,135.71	
	ECONOMIC SECTOR	1,627,946,079.99	2,190,480,692.72	562,534,612.73	
	LAW & JUSTICE	91,526,826.65	105,389,207.00	13,862,380.35	
	SOCIAL SERVICE SECTOR	13,456,142,723.44	16,259,174,245.88	2,803,031,522.44	
	PUBLIC OFFICERS SALARY (CRF CHARGES)	1,013,780,411.38	2,759,768,395.95	1,745,987,984.57	
	TOTAL	30,196,671,550.52	37,992,027,549.00	7,795,355,998.48	
	EXTERNAL & INTERNAL LOANS				
		Actual	Total Budget	Variance	
	EXTERNAL LOANS			-	
	INTERNAL LOANS	12,597,295,405.56	13,032,741,866.00	(435,446,460.44)	
	STALE VOUCHERS			-	
	TOTAL	12,597,295,405.56	13,032,741,866.00	(435,446,460.44)	
5	Employers Contribution to Pension According to Sector				
	ECONOMIC SECTOR	Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE	-	-	-	
		-	-	-	
	OVER HEAD COST				
6	Administrative Sector:	Actual	Total Budget	Variance	
	Govt House	1,744,079,738.55	2,106,360,853.00	362,281,114.45	
	DGO	390,659,448.62	462,430,000.00	71,770,551.38	
	SSG's Office (Governor's office)	11,569,637,523.35	11,816,194,827.00	246,537,303.65	
	Ministry of Religious Affairs	138,450,000.00	494,100,000.00	355,650,000.00	
	State House of Assembly	1,747,115,614.43	3,222,706,000.00	1,475,590,385.57	
	Min. of Information, Tourism and culture	70,094,065.00	147,046,253.00	76,952,188.00	
	Head of Civil service	274,907,219.48	380,500,000.00	105,592,780.52	
	State Audit Dept	44,446,925.00	76,130,000.00	31,683,075.00	
	Local Govt. Audit Dept.	3,868,750.00	18,030,000.00	14,161,250.00	
	Civil Service Commission	13,801,685.00	23,130,000.00	9,328,315.00	
	Local Govt Service Comm.	3,708,444.91	47,841,488.00	44,133,043.09	
	TOTAL	16,000,789,414.34	18,794,469,421.00	2,793,680,006.66	

6	Economic Sector:		Actual	Total Budget	Variance
	Ministry of Agriculture		16,138,748.50	135,171,313.00	119,032,564.50
	Ministry of Finance		6,721,394,367.77	7,205,000,000.00	483,605,632.23
	Office Of The Accountant General		515,959,488.01	751,826,220.00	235,866,731.99
	Ministry of Trade & investment		28,573,788.77	182,650,000.00	154,076,211.23
	Ministry of Cooperatives & SME Dev't.		3,338,601.82	27,040,000.00	
	Min. of power, Science & Technology		8,881,375.00	79,300,000.00	70,418,625.00
	Ministry of Works & Transport		166,778,675.00	307,240,491.00	140,461,816.00
	Ministry of Housing		1,295,000.00	68,500,000.00	
	Ministry of Solid Mineral		4,432,900.00	34,100,000.00	
	Ministry of Environment		734,958.00	51,487,500.00	50,752,542.00
	Ministry of Budget & Econ. Plan.		71,406,092.99	242,897,293.00	171,491,200.01
	Service Wide Vote		-	8,259,115,570.00	8,259,115,570.00
	Min. of Water Resources		2,703,957.90	24,524,172.00	21,820,214.10
	TOTAL		7,541,637,953.76	17,368,852,559.00	9,706,641,107.06
6	Law & Justice:		Actual	Total Budget	Variance
	Judicial Service Comm.		33,989,074.00	52,649,024.00	18,659,950.00
	Ministry of Justice		66,958,654.00	441,450,000.00	374,491,346.00
	Judiciary		145,893,218.75	249,900,000.00	104,006,781.25
	Sharia Court of Appeal;		98,708,515.00	199,230,000.00	100,521,485.00
	TOTAL		345,549,461.75	943,229,024.00	597,679,562.25
6	Regional Development:		Actual	Total Budget	Variance
	Ministry of Rural Devp.		6,759,000.00	9,860,000.00	3,101,000.00
	TOTAL		6,759,000.00	9,860,000.00	3,101,000.00
6	Social Service Sector:		Actual	Total Budget	Variance
	Ministry of Women Affairs		218,999,600.00	289,412,112.00	70,412,512.00
	Ministry of Education		1,326,630,682.10	2,158,110,000.00	831,479,317.90
	Teachers Service Commission		11,474,975.00	44,042,159.00	32,567,184.00
	Ministry of Health		318,560,969.38	121,105,000.00	(197,455,969.38)
	Ministry of Local Govt. Affliars		-	290,000,000.00	290,000,000.00
	Ministry of Social Welfare, Youth & Sport		117,157,957.01	383,301,285.00	266,143,327.99
	TOTAL		1,992,824,183.49	3,285,970,556.00	1,293,146,372.51
	OVERHEAD COST SUMMARY				
	Administrative Sector:		16,000,789,414.34	18,794,469,421.00	2,793,680,006.66
	Economic Sector:		7,541,637,953.76	17,368,852,559.00	9,827,214,605.24
	Law & Justice:		345,549,461.75	943,229,024.00	597,679,562.25
	Regional Development:		6,759,000.00	9,860,000.00	3,101,000.00
	Social Service Sector:		1,992,824,183.49	3,285,970,556.00	1,293,146,372.51
			25,887,560,013.34	40,402,381,560.00	14,514,821,546.66
7	Consolidated Revenue Fund Charges (Pension & Gratuity)		Actual	Total Budget	Variance

	Administrative Sector:				
	Pension and Gratuity		6,474,519,910.36	6,875,443,878.00	400,923,967.64
	Severance Gratuity		-	-	-
	TOTAL		6,474,519,910.36	6,875,443,878.00	400,923,967.64
8	SUBVENTION TO PARASTATALS		Actual	Total Budget	Variance
	Administrative Sector:				
	State Boundary Commission		9,125,502.74	49,371,993.00	
	State Emergency Manag. Agency (SEMA)		502,053,657.00	516,410,507.00	
	Budget Monitoring, Price, Intelligence and public Procurement unit		-	76,100,000.00	76,100,000.00
	State Pension Board		775,000.00	44,879,014.00	
	Bereau for Information Technology		-	26,315,000.00	26,315,000.00
	Muslim Pilgrims Welfare Board		3,566,150.00	72,700,000.00	69,133,850.00
	Christians Pilgrims Welfare Board		13,179,000.00	41,220,000.00	28,041,000.00
	office of the chief of staff		272,403,843.32	402,477,228.00	130,073,384.68
	Bauchi State Assembly Service Commission		18,537,050.00	150,189,000.00	131,651,950.00
	Bauchi State Television		18,000,000.00	58,200,000.00	40,200,000.00
	Bauchi Radio Corporation		15,964,250.00	163,089,390.00	147,125,140.00
	State INEC		14,536,802.42	91,300,000.00	76,763,197.58
	TOTAL		868,141,255.48	1,692,252,182.00	649,808,522.26
8	Economic Sector:		Actual	Total Budget	Variance
	College Of Agriculture		-	34,019,000.00	34,019,000.00
	Bauchi State Agricultural Development Prog. (BSADP)		3,505,000.00	138,434,623.00	134,929,623.00
	BASAC		797,638.20	44,795,774.00	43,998,135.80
	Galambi Ranching Company		1,731,255.50	2,805,320.00	1,074,064.50
	Board of Internal Revenue		761,556,546.09	903,044,150.00	141,487,603.91
	Bauchi Geographic Information Service		14,890,500.00	147,450,000.00	132,559,500.00
	State Development Board		8,099,528.09	105,846,460.00	97,746,931.91
	Bauchi State Water Board		48,876,443.02	123,757,241.00	74,880,797.98
	RUWASA		12,708,734.48	36,700,000.00	23,991,265.52
	TOTAL		852,165,645.38	1,536,852,568.00	684,686,922.62
8	Law & Justice:		Actual	Total Budget	Variance
	State Sharia Commission		9,912,441.60	39,700,000.00	29,787,558.40
	TOTAL		9,912,441.60	39,700,000.00	29,787,558.40
8	Social Service Sector:		Actual	Total Budget	Variance
	Bauchi State Comm. For Youth and Women Rehab and Dev.		70,952,549.16	329,950,000.00	258,997,450.84
	Agency For Ophans & Vul. Children		1,142,479.56	370,074,346.00	368,931,866.44
	State Universal Basic Education Board (SUBEB)		149,107,935.73	472,650,000.00	323,542,064.27
	Agency Nomadic Education		701,750.00	32,139,000.00	
	Special Schools Management Board (SSMB)		209,527,345.65	119,265,760.00	(90,261,585.65)
	Bauchi State Scholarship Board		30,587,498.50	288,650,000.00	258,062,501.50
	BAUCHI STATE UNIVERSITY		-	128,292,113.00	
	College Of Education Azare		627,125.00	228,647,350.00	

	A D Rufa'I CLIS Misau		16,370,000.00	151,625,000.00	
	ATAP Bauchi		3,250,000.00	209,350,000.00	
	State Library Board		3,669,725.00	9,907,500.00	
	Bauchi State Agency For Mass Education (BASAME)		890,000.00	68,565,374.00	
	College of Education KANGERE		950,000.00	148,000,000.00	
	PHCDA		19,315,000.00	94,000,000.00	74,685,000.00
	Hospitals Management Board		812,564,810.44	905,765,000.00	93,200,189.56
	College Of Nursing and Widwifery Bauchi		23,117,642.50	55,133,796.00	32,016,153.50
	Sch. Of Health Tech. Ningi		6,030,200.00	163,220,000.00	157,189,800.00
	Drugs & Medical Consumables Management Agency		1,551,815.00	235,930,000.00	234,378,185.00
	Specialist Hospital Board		102,033,293.00	276,850,000.00	174,816,707.00
	BACATMA		8,365,300.00	52,103,979.00	43,738,679.00
	Health Contributory Management Agency		10,990,140.00	160,770,000.00	
	Bauchi State Health Trust Fund		29,536,261.55	81,615,000.00	
	Bauchi State Env. Protection Agency (BASEPA)		33,554,915.00	77,990,323.00	44,435,408.00
	Bauchi State Sport Council		36,307,763.64	235,929,030.00	199,621,266.36
	Wikki Tourist Foot Club		87,113,900.00	545,750,000.00	
	TOTAL		1,658,257,449.73	5,442,173,571.00	2,173,353,685.82
8	Subvention to Parastatals (According to Sectors)		Actual	Total Budget	Variance
	Administrative Sector:		868,141,255.48	1,692,252,132.00	824,110,876.52
	Economic Sector:		852,163,645.38	1,536,852,568.00	684,686,922.62
	Law & Justice:		9,912,441.60	39,700,000.00	29,787,558.40
	Regional Development:		0	0	-
	Social Service Sector:		1,658,257,449.73	5,442,173,571.00	3,783,916,121.27
			3,888,476,792.19	8,710,978,271.00	5,322,501,478.81
9	Transfer to Capital Development Fund (According to Sectors)		Actual	Total Budget	Variance
	Administrative Sector:				
	Economic Sector:				
	Law & Justice:				
	Regional Development:				
	Social Service Sector:				
	TOTAL Transfer to Capital Development Fund				
	Other Transfers 0				
	Local Government % of Paris club recovery				-
10	Details of Aid & Grants Received		Actual	Total Budget	Variance
	Bilateral		-	-	-
	Multi Lateral		-	-	-
	FG Aid & Grants		-	-	-
	TOTAL Details of Aid & Grants Received		-	-	-

11	A- Details of Total Capital Expenditures (According to Sectors)	Actual	Total Budget	Variance
	Administrative Sector:	866,590,257.41	10,779,319,206.00	9,912,728,948.59
	Economic Sector:	18,543,893,060.90	70,426,568,254.98	51,882,675,194.08
	Law & Justice:	83,094,614.93	2,249,777,611.00	2,166,682,996.07
	Regional Development:	126,983,175.00	6,504,046,107.59	6,377,060,932.59
	Social Service Sector:	5,791,036,784.77	41,592,917,943.01	35,801,881,158.24
	TOTAL	25,411,599,898.01	131,552,629,122.58	106,141,029,229.57
	B- Details of Capital Expenditures of Parastatals (Included in 11A above)	Actual	Total Budget	Variance
11	Administrative Sector:			
	State Boundary Commission	-	72,674,611.00	72,674,611.00
	State Emergency Management Agency (SEMA)	-	42,024,967.00	
	Budget monitoring, Price Intelligence and Procurement Unit	-	192,000,000.00	
	Secretary to The State Government (Governor's Office)	696,015,257.41	3,751,000,000.00	3,054,984,742.59
	Muslim Pilgrims Welfare Board	-	117,261,200.00	117,261,200.00
	Christian Pilgrims Welfare Board	1,125,000.00	120,576,000.00	119,451,000.00
	Office of The Chief of Staff	136,000,000.00	2,500,000,000.00	2,364,000,000.00
	Ministry of Religious Affairs & Community Relations	3,000,000.00	138,578,000.00	135,578,000.00
	State House of Assembly	-	2,272,449,805.00	2,272,449,805.00
	Bauchi State Assembly Service Commission	-	211,780,000.00	211,780,000.00
	Ministry of Information	10,450,000.00	250,048,663.00	239,598,663.00
	Office of The Head of Civil service	20,000,000.00	152,800,000.00	132,800,000.00
	Office of The State Auditor General	-	91,205,960.00	91,205,960.00
	Local Govt Audit	-	60,000,000.00	60,000,000.00
	Civil Service Commission	-	4,600,000.00	4,600,000.00
	Local Govt Service Comm.	-	54,700,000.00	
	State INEC	-	747,620,000.00	747,620,000.00
	TOTAL	866,590,257.41	10,779,319,206.00	9,624,003,981.59
11	Economic Sector:	Actual	Total Budget	Variance
	Ministry of Agriculture	499,601,765.96	2,471,444,600.00	1,971,842,834.04
	College Of Agriculture	-	91,297,424.00	91,297,424.00
	Bauchi State Agricultural Development Prog. (BSADP)	193,775,775.97	1,327,858,628.00	1,134,082,852.03
	BASAC	-	425,900,000.00	425,900,000.00
	Galambi Ranching Company	480,000.00	10,397,156.00	9,917,156.00
	Ministry of Finance	1,529,676,692.31	1,422,500,000.00	(107,176,692.31)
	Office Of The Accountant General	301,291,820.50	553,835,161.00	252,543,340.50
	Board of Internal Revenue	394,472,371.18	1,273,921,500.00	879,449,128.82
	Ministry of Trade & investment	138,526,819.20	2,520,921,360.00	2,382,394,540.80
	Ministry of Cooperatives & SME Dev't.	-	503,500,000.00	503,500,000.00
	Ministry of Power, Science & Technology	125,928,507.91	1,427,177,600.00	1,301,249,092.09
	Ministry of Works & Transport	6,000,958,985.68	15,507,968,524.56	9,507,009,538.88
	Ministry of Housing	37,810,000.00	708,254,928.00	670,444,928.00
	Bauchi Geographic Information Service	50,411,390.00	1,163,524,461.00	1,113,113,071.00
	State Development Board	3,067,799,814.07	17,789,843,862.42	14,722,044,048.35
	Ministry of Solid Mineral	-	414,584,000.00	414,584,000.00
	Ministry Environment	25,809,500.00	855,431,624.00	829,622,124.00
	Ministry of Budget & Econ. Plan.	106,723,775.00	1,259,364,345.00	1,152,640,570.00
	Ministry of Water Resources	-	941,631,617.00	941,631,617.00

	Bauchi State Water Board		6,068,017,593.12	11,163,211,464.00	5,095,193,870.88
	RUWASA		2,608,250.00	8,594,000,000.00	8,591,391,750.00
	TOTAL		18,548,898,060.90	70,426,568,254.98	51,882,675,194.08
11	Law & Justice:		Actual	Total Budget	Variance
	Judicial Service Commission		490,000.00	377,900,000.00	377,410,000.00
	Ministry of Justice		-	60,607,611.00	60,607,611.00
	Judiciary		81,223,595.76	1,346,500,000.00	1,265,276,404.24
	Sharia Court of Appeal;		1,381,019.17	464,770,000.00	463,388,980.83
			83,094,614.93	2,249,777,611.00	2,166,682,996.07
	Regional Development:				
	Ministry for Rural Development		126,985,175.00	6,504,046,107.59	6,377,060,932.59
	TOTAL		126,985,175.00	6,504,046,107.59	6,377,060,932.59
11	Social Service Sector:		Actual	Total Budget	Variance
	Bauchi State Comm. For Youth and Women Rehab and Dev.		1,978,329,672.89	5,585,000,000.00	3,606,670,327.11
	Ministry of Women Affairs		-	196,000,000.00	196,000,000.00
	Agency For Orphan & Vulnerable Children		7,897,424.00	2,128,623,165.00	2,120,725,741.00
	Ministry of Education		1,292,684,645.09	4,685,532,986.87	3,392,848,341.78
	State Universal Basic Education Board (SUBEB)		251,109,376.66	7,063,973,530.00	6,812,864,153.34
	Agency For Nomadic Education		-	77,630,000.00	77,630,000.00
	Special Schools Management Board (SSMB)		5,503,173.85	564,452,025.00	558,946,851.15
	Bauchi State Scholarship Board		-	17,901,700.00	17,901,700.00
	Bauchi State University		-	1,716,379,000.00	1,716,379,000.00
	College of Education, Azare		-	1,010,000,000.00	1,010,000,000.00
	College For Legal & Islamic Studies Misau		-	77,000,000.00	77,000,000.00
	Abubakar Tatari Ali Politechnic (ATAP)		-	1,535,000,000.00	1,535,000,000.00
	State Library Board		930,000.00	42,600,000.00	41,670,000.00
	Bauchi State Agency For Mass Education (BASAME)		-	164,007,803.00	164,007,803.00
	Adult & Non Formal Education Institute Kangere		34,997,098.34	642,500,000.00	607,502,901.66
	Ministry of Health		252,092,891.42	5,364,386,436.33	5,112,293,544.91
	PHCDA		1,642,575,666.22	3,635,911,227.00	1,993,335,560.78
	Hospitals Management Board		-	1,507,500,000.00	
	College Of Nursing and Widwifery Bauchi		75,552,023.23	1,071,336,713.00	995,784,689.77
	Sch. Of Health Tech. Ningi		-	589,000,000.00	589,000,000.00
	Drugs & Medical Consumables Management Agency		1,066,667.57	390,777,776.00	389,711,108.43
	Specialist Hospital Board		-	315,000,000.00	315,000,000.00
	BACATMA		-	929,769,354.80	929,769,354.80
	Health Contributory Management Agency		5,000,000.00	874,465,245.01	
	Bauchi State Env. Protection Agency (BASEPA)		213,196,145.50	693,725,153.00	480,529,007.50
	Ministry For Local Government Affairs		-	105,050,000.00	105,050,000.00
	Ministry of Social Welfare, Youth & Sport		30,000,000.00	520,250,000.00	490,250,000.00
	Bauchi State Sport Council		100,000.00	1,945,828.00	1,845,828.00
	Wikki Tourist Foot Club		-	87,200,000.00	87,200,000.00
	TOTAL		5,791,086,784.77	41,592,917,943.01	38,424,915,913.23
12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		AMOUNT 2018	AMOUNT 2019	

	CRF BANK BALANCE					
	BAC	17,101,976,511.74	2,242,115,005.74	2,100,000,000.00		
	TOTAL	17,101,976,511.74	2,242,115,005.74	4,342,115,005.74		
	OTHER BANK OF THE TREASURY					
	OFFICE OF THE ACCOUNTANT GENERAL (OAG)	1,268,650.78	350,839.96			
	PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)	7,956,531,563.79	13,378,082,514.68			
	DIRECTORATE OF INVESTMENT	26,528,846.32	26,784,981.05			
		7,984,329,060.89	13,405,218,335.69			
		0	0			
13	CLOSING CASH BOOK BALANCE OF SUB-TREASURY OFFICES	AMOUNT 2018	AMOUNT 2019			
	ST. BAUCHI (A) (B) ©	1,201,246,208.35	1,833,632,088.66			
	ST DAMBAM	-	-			
	ST JAMAARE	19,676.57	19,676.57			
	ST T'BALEWA	-	-			
	ST NINGI	-	-			
	ST TORO	-	-			
	ST AZARE	-	-			
	ST MISAU	88,293.90	-			
	TOTAL	1,201,354,178.82	1,833,651,765.23			
14	CLOSING CASH BOOK BALANCE OF MDAs	AMOUNT 2018	AMOUNT 2019			
	Administrative Sector:					
	GOVERNMENT HOUSE	33,892,350.48	5,232.42			
	DEPUTY GOVERNOR OFFICE (DGO)	808,077.66	34,131.00			
	SECRETARY TO THE STATE GOVERNMENT (SSG)	-	-			
	COOPERATIVE AND POVERTY ALLEVIATION (MCPA)	-	-			
	MIN OF SPECIAL DUTIES (MSD)	-	-			
	MINISTRY OF REL. AFFAIRS & COMM. RELETIONS (MORA&CR)	123,531.43	165,785.58			
	BAUCHI STATE HOUSE OF ASSEMBLY (BAHA)	(9,548,963.90)	(9,006,153.33)			
	BAUCHI STATE ASSEMBLY SERVICE COMMISSION (BASC)	37,221.82	11,650.00			
	MINISTRY OF INFORMATION (MOI)	(15,975.42)	-			
	OFFICE OF THE HEAD OF CIVIL SERVICE (OHCS)	6,348,660.70	5,125.00			
	OFFICE OF STATE AUDITOR GENERAL (STATE AUDIT)	20,000.00	21,450.00			
	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVT (LG AUDIT)	169,047.27	10,000.00			
	CIVIL SERVICE COMMISSION (CSC)	78,117.01	4,750.00			
	LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)	56.91	3,612.00			
	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	-	-			
	MINISTRY OF AGRICULTURE	62,098.70	-			
	MINISTRY OF EDUCATION	295,666.63	13,793,913.59			
	MINISTRY OF COMMERCE	410,644.49	15,000.00			
	MINISTRY OF FINANCE	65,177,241.12	15,949,327.14			
	MINISTRY OF HEALTH	43,388,710.67	3,608,690.57			
	MINISTRY OF JUSTICE	212,836.22	1,613,973.41			

	MINISTRY OF WORKS & TRANSPORT		203,780.15	31,305,735.93		
	MINISTRY OF LANDS & SURVEY		23,887,193.24	19,370.00		
	MINISTRY OF WATER RESOURCES		805,521.11	8,700.00		
	MINISTRY OF YOUTH & SPORTS		-	-		
	THE JUDICIARY		100,767.00	9,960.00		
	JUD. SERVICE COMMISSION		8,405.79	-		
	TEACHERS SERVICE COMMISSION		173,141.72	899.00		
	ZONAL EDUCATION OFFICE BAUCHI		147,442.99	147,442.99		
	ZONAL EDUCATION OFFICE KATAGUM		-	-		
	ZONAL EDUCATION OFFICE DARAZO		-	-		
	SCHOLARSHIP BOARD		1,123,503.39	7,336,590.34		
	SHARIA COURT OF APPEAL		346,890.47	-		
	MINISTRY OF BUDGET & PLANNING		-	-		
	BOARD OF INTERNAL REVENUE		97,482,134.50	131,248,394.80		
	MINISTRY OF WOMEN AFFAIRS		10,469,200.45	57,000.00		
	MINISTRY OF RURAL DEVELOPMENT		60,891,271.40	7,859.13		
	MINISTRY OF TOURISM & CULTURE		-	-		
	MINISTRY OF HIGHER EDUCATION		-	-		
	MINISTRY OF SCIENCE & TECHNOLOGY		913,649.85	(364,750.00)		
	MINISTRY OF SOLID MINERALS		5,758.60	870.98		
	MINISTRY OF SOCIAL DEVELOPMENT		101,022.70	-		
	MINISTRY OF FORESTRY & ENVIRONMENT		-	-		
	MINISTRY OF ANIMAL RESOURCES		-	-		
	MINISTRY OF POWER & ENERGY		-	-		
	COLLEGE OF HEALTH TECH. NINGI		125,757.12	49,000.00		
	BRC (AIDS & GRANTS)		-	(1,036.95)		
	SEMA			7,000.00		
	MUSLIM PILGRIMS WELFARE BOARD			2,504,981.00		
	CHRISTIAN PILGRIMS WELFARE BOARD			-		
	BAUCHI STATE TELEVISION			13,760.07		
	STATE PENSION BOARD			-		
	STATE INEC			980,138.11		
	COLLEGE OF AGRICULTURE			-		
	BSADP			-		
	BASAC			-		
	BAGIS			(1,000,630.00)		
	GALAMBI RANCHING			1,541.25		
	BAUCHI STATE WATER BOARD			-		
	RUWASSA			-		
	BAUCHI SHARIA COMMISSION			595.50		
	BACYWORD			82,604.03		
	BASEPA			-		
	SUBEB			41,207.97		
	SPECIAL SCHOOLS MANAGEMENT BOARD			517.50		
	BAUCHI STATE UNIVERSITY			-		
	COLLEGE OF EDUCATION AZARE			1,056,592.75		
	A D RUFAI CLIS MISAU			-		
	ATA POLYTECHNIC			466,687.34		
	BAUCHI STATE LIBRARY BOARD			2,916.43		
	COLLEGE OF EDUCATION KANGERE			-		
	BACATMA			3,309.37		

	COLLEGE OF NURSING AND MIDWIFERY			5,678,820.17		
	PHCDA			-		
	HOSPITAL MANAGEMENT BOARD			155,092.80		
	BASHCMA			10,000.00		
	BIHETFUND			5,087,689.38		
	SPECIALIST HOSPITAL BAUCHI			265,640.33		
	MCSMED			55,000.00		
	DRUGS MEDICAL AND CONSUMABLES MGT AGENCY			304,288.60		
	BASAME			48,000.00		
	BASANE			48,075.59		
	BSDB			10,874,908.43		
	BAUCHI SPORTS COUNCIL			48,334.67		
	WIKKI TOURIST FC			12,006,905.72		
	YANKARI TRANSPORT SERVICE			-		
	BASOVCA			3,054.07		
	DMO			1,355.50		
	STATE BOUNDARY COMMISSION	44,160.00		6,250.00		
	OFFICE OF THE CHIEF OF STAFF	564,777.70		15,070.01		
	LOCAL GOVERNMENT PENSION BOARD			-		
	TOTAL		338,853,699.97	234,832,230.36		
			26,626,513,451.42	17,715,817,337.02		
	TOTAL Details of Cash Book Balances					
15	STATEMENT OF INVESTMENT AND LOANS FOR THE PERIOD ENDED 31ST DECEMBER, 2015					
	(A) LOCAL INVESTMENT: QUOTED COMPANIES					
	NAME OF COMPANY	DATE OF INVESTMENT	AMOUNT 2018	AMOUNT 2019	INCREASE/DECREASE	
	BANK OF THE NORTH LTD	1976			-	
	ASHAKA CEMENT COMPANY	1976			-	
	FCMB BANK PLC	1990	8,354,735.55	8,354,735.55	-	
	JAIZ BANK PLC	2003	78,000,000.00	78,000,000.00	-	
	FORTE OIL		3,444,000.00	3,444,000.00	-	
	OANDO PLC	2005	1,549,125.00	1,549,125.00	-	
	FIRST BANK PLC		7,258.35	7,258.35	-	
	INTERCITY BANK	2005	-	-	-	
					-	
		SUB-TOTAL	91,355,118.90	91,355,118.90	-	
	(B) LOCAL INVESTMENT NON-QUOTED COMPANIES					
	SUPERCO INDUSTRIES LTD.		1,991,250.00	1,991,250.00	-	
	SEYR NIGERIA LTD	1977	5,937,111.00	5,937,111.00	-	
	NIGERIA ASBESTORS INDUSTRIES	1978			-	
	ALIND NIGERIA LTD	1981	14,417,692.00	14,417,692.00	-	
	BAUCHI STATE INVESTMENT & PROPERTY		300,000,000.00	300,000,000.00	-	
	NIGER DELTA POWER HOLDINGS	2001	25,185,595.00	25,185,595.00	-	
	BAUCHI HOTELS BOARD		85,504,100.00	85,504,100.00	-	
	YANKARI LOANS & SAVINGS LTD		80,404,162.00	80,404,162.00	-	

	States Bonds 2021 & FGNTreasury Bonds 2034	15,300,727,756.27		3,443,049,106.80	11,857,678,649.47	
	Judgement Debts					
		15,300,727,756.27	-	3,443,049,106.80	11,857,678,649.47	
21	Nigerian Treasury Bills (NTB)	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019	
	Opening Balance sa at 1st Jan. 2015					
	Add: Additional NTB Issued					
	Less: NTB Repaid					
	Loans as at 31st December, 2015					
22	Development Loan Stock	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019	
	TOTAL					
20	Other Internal Loans (Promissory Notes)	LOAN AMOUNT	INTEREST RATE	DATE SIGN	MATURITY DATE	AMOUNT OUSTANDING
	FGN Bond 2034	6,500,000,000.00	14.83%		Jun-34	6,123,932,745.27
	Zenith Bank Bailout Loan	8,609,100,000.00	9.00%		Aug.35	7,793,016,703.16
	CBN MSME DF	2,000,000,000.00	6.00%		Jan.27	1,450,000,000.00
	GT Bank (ECA) Bail out Loan	10,000,000,000.00	9.00%		Apr.36	9,222,909,476.42
	FGN Budget support Facility	17,569,000,000.00	9.00%		Aug-29	17,530,179,397.28
	Bauchi State Bond 2026 RST 1	10,402,894,328.00	16.50%		Nov.26	9,176,795,011.00
	UBA Plc CACS	5,000,000,000.00	9.00%		Mar-22	3,032,636,970.36
	UBA Plc CACS II	3,000,000,000.00	9.00%		May-22	1,904,682,972.66
	UBA Plc CID loan	5,000,000,000.00	20.00%		Jun-21	3,929,376,726.81
	UBA Plc CFFloan (Adda Nig. Limited)	3,500,000,000.00	18.00%		Aug-22	3,197,136,577.98
	SDGs Counter Part Funding) (ZIB)	250,000,000.00	18.00%		Jun-20	130,579,519.70
24	Other Revenue Sources					
	Name of Financial Institution	Opening balances at at 1/1/2018	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019	
		48,190,518,344.37	5,291,898,576.38	7,719,496,954.36	45,762,919,966.39	
	TREASURY CLEARANCE/OTHER GOVT FUNDS					
	TRUST & OTHER PUBLIC FUNDS					
	DEPOSITS		AMOUNT 2018	AMOUNT 2019	increase/decrease	
	RETENTION DEPOSIT		(1,384,570,169.90)	(92,593,708.04)	1,291,976,461.86	
	STATION DEPOSIT		-	6,560,214,316.26	6,560,214,316.26	
			(1,384,570,169.90)	6,467,620,608.22	7,852,190,778.12	
	41030101 UNREMITTED PAYE					
	PAYE DEDUCTION REMITTED TO AG		2,112,463,967.24	352,087,850.13	(1,760,376,117.11)	
			2,112,463,967.24	352,087,850.13	(1,760,376,117.11)	
	4103102 UNREMITTED WITHOLDING TAX					
			(425,679,789.93)	(119,669,081.61)	306,010,708.32	
			-			
	41030103 VALUE ADDED TAX					
	5% VAT DEDUCTION FROM SERVICES PAYMENT		(1,641,662,104.47)	(598,546,117.99)	1,043,115,986.48	
			(1,641,662,104.47)	(598,546,117.99)	1,043,115,986.48	

	41080202 CONTRIBUTORY PENSION SCHEME				
	PENSION CONTRIBUTION	328,009,571.71	328,009,571.71	-	
		328,009,571.71	328,009,571.71	-	
	41080203 UNION DUES				
	CHECK OF SYSTEM (DED. UNION DUES)	839,182,315.86	883,176,348.79	43,994,082.93	
		839,182,315.86	883,176,348.79	43,994,082.93	
	41080204 HOUSING REVOLVING FUND DED.				
		(1,205,014,788.89)	(1,209,307,543.29)	(4,292,754.40)	
	41080205 COOPERATIVE SOCIETY				
		-			
		17,000,454.23	(6,070,025.62)	(23,070,479.85)	
	41080206 HOUSING FUND				
		-			
		(687,025,419.22)	(783,170,473.18)	(96,145,053.96)	
	41080208 WELFARE LOAN SCHEME				
		-			
		151,412,862.43	151,254,765.53	(157,596.90)	
	41080209 DEPENDENT FUND				
		-			
		(299,358,018.86)	(299,358,018.86)	-	
		(299,358,018.86)	(299,358,018.86)	-	
	41080210 POVERTY ALLEVIATION				
		-			
		4,810,668.36	4,810,668.36	-	
	41080214 LOAN DEDUCTION				
		-			
		(7,428,557.79)	275,671,182.37	283,099,740.16	
	41080216 OVER PAYMENT RECOVERABLE				
	OVER PAYMENT RECOVERY	(19,137,785.30)	(22,786,896.08)		
	41080217 OTHRE DEDUCTION				
		(19,137,785.30)	(22,786,896.08)	(3,649,110.78)	
			(71,082,704.22)		
			(71,082,704.22)	(71,082,704.22)	
	HEALTH INSURANCE SCHEME		(9,000.00)	(9,000.00)	
	TOTAL OF OTHER PUBLIC FUNDS	(2,216,997,294.53)	5,352,631,134.26	7,569,628,428.79	
	TOTAL BTL RECEIPT & PAYMENTS			21,296,693,552.33	
26	CONTINGENT LIABILITIES AS AT YEAR END	AMOUNT 2018	AMOUNT 2019		
	Contractors arrears	15,630,658,730.09	10,008,742,273.91		
	Judgment Debt	5,415,006,076.17	7,526,689,124.93		
	Gratuity arrears (State Government)	16,939,713,714.91	19,864,991,435.47		
	Electricity Bill Arrears		437,311,860.15		
	Rented Properties Arrears		94,883,959.78		
	TOTAL CONTINGENT LIABILITIES	37,985,380,521.17	37,932,618,654.24		