

FINANCIAL HIGHLIGHTS						
	2019	2018	2017	2016	2015	TOTAL
<b>REVENUE</b>						
STATUTORY ALLOCATION	51,926,786,573.97	73,994,864,371.06	52,752,731,791.58	42,950,606,349.05	35,523,163,657.92	257,148,152,743.58
VALUE ADDED TAX	13,743,379,568.14	12,746,336,432.03	11,365,308,959.68	9,505,666,083.96	9,627,538,725.46	56,988,229,769.27
INTERNALLY GENERATED REVENUE	12,293,318,938.86	6,525,458,165.24	5,472,148,744.03	5,157,855,218.68	6,283,433,496.78	35,732,214,563.59
GRANTS/SUBVENTIONS/EXCESS CREUDE	-	-	1,605,250,000.00	8,836,383,240.00	3,469,487,798.82	13,911,121,038.82
MISCELLANEOUS RECEPES	38,378,635,921.94	20,835,087,991.72	13,288,740,332.25	17,784,041,205.22	20,657,447,390.84	110,943,952,841.97
<b>TOTAL REVENUE</b>	<b>116,342,121,002.91</b>	<b>114,101,746,960.05</b>	<b>84,484,179,827.54</b>	<b>84,234,552,096.91</b>	<b>75,561,071,069.82</b>	<b>474,723,670,957.23</b>
<b>EXPENDITURE</b>						
PERSONNEL COST (MINISTRIES)	13,769,772,929.77	13,946,847,709.88	12,683,427,130.56	13,624,109,928.55	16,134,761,643.78	70,158,919,342.54
PENSION & GRATUITY	6,474,519,910.36	4,836,977,789.40	4,243,041,784.98	3,588,384,429.89	3,443,540,002.27	22,586,463,916.90
CRF CHARGES	1,013,780,411.38	1,147,445,860.03	818,106,985.37	753,163,733.47	1,291,437,157.05	5,023,934,147.30
OVERHEAD COST (MINISTRIES)	25,887,560,013.34	31,007,940,510.04	19,002,368,153.07	20,661,461,517.24	14,963,368,123.36	111,522,698,317.05
PUBLIC DEBTS CHARGES	12,597,295,405.56	11,737,571,581.42	8,586,245,749.14	7,003,908,264.90	10,146,352,779.36	50,071,373,780.38
PERSONNEL COST (PARASTATALS)	15,413,118,209.37	14,277,274,631.69	12,055,930,115.57	9,389,737,790.75	13,480,759,402.52	64,616,820,149.90
RECURRENT GRANTS/SUBVENTIONS	3,388,476,792.19	3,599,424,041.37	1,789,848,753.72	1,648,143,275.59	1,482,941,891.61	11,908,834,754.48
CAPITAL EXPENDITURES (PROJECTS)	25,411,599,893.01	22,624,808,252.25	22,464,131,868.80	15,854,087,858.46	9,083,093,600.74	95,437,721,473.26
CONTRIBUTORY PENSION	-	-	14,327,475.42	2,790,259.55	4,769,160.13	21,886,895.10
MOVEMENT IN OTHER CASH EQUIVALENTS	21,296,693,552.33	(268,279,596.39)	362,974,378.88	1,903,594,848.02	8,021,105,074.10	31,316,088,256.94
<b>TOTAL EXPENDITURE</b>	<b>125,252,817,117.31</b>	<b>102,910,010,779.69</b>	<b>82,020,402,395.51</b>	<b>74,429,381,906.42</b>	<b>78,052,128,834.92</b>	<b>462,664,741,033.85</b>
NET CASH FOR THE YEAR	(8,910,696,114.40)	11,191,736,180.36	2,463,777,432.03	9,805,170,190.49	(2,491,057,765.10)	12,058,929,923.38
OPENING BALANCE	26,626,513,451.42	15,434,777,271.06	12,970,999,839.03	3,165,829,648.54	5,656,887,413.64	63,855,007,623.69
CLOSING BALANCE	17,715,817,337.02	26,626,513,451.42	15,434,777,271.06	12,970,999,839.03	3,165,829,648.54	75,913,937,547.06

STATEMENT No.I

BAUCHI STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

<b>ANNUAL BUDGET 2019</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>NOTES</b>	<b>ACTUAL 2019</b>	<b>ACTUAL 2018</b>
			<b>N</b>	<b>N</b>
	<b><u>RECEIPTS:</u></b>			
96,615,791,696.00	Statutory Allocation; FAAC	<b>1</b>	51,926,786,573.97	73,994,864,371.06
21,869,483,877.00	Value Added Tax Allocation	<b>1</b>	13,743,379,568.14	12,746,336,432.03
118,485,275,573.00	<b>Sub-total - Statutory Allocation</b>		<b>65,670,166,142.11</b>	<b>86,741,200,803.09</b>
15,195,200,000	Direct Taxes	<b>2</b>	6,514,158,463.88	5,736,257,592.02
153,020,000	Licences	<b>2</b>	79,989,026.60	57,166,541.33
	Mining Rents	<b>2</b>		
	Royalties	<b>2</b>		
1,046,608,850	Fees:	<b>2</b>	434,755,904.43	176,321,745.83
13,000,000	Fines:	<b>2</b>	14,511,041.31	6,427,106.67
142,800,000	Sales:	<b>2</b>	58,910,255.49	17,527,550.00
482,497,425	Earnings:	<b>2</b>	8,629,009.44	2,930,111.91
6,000,000	Sales/Rent on Government Buildings:	<b>2</b>	6,121,622.13	4,752,069.70
0	Sales/Rent on Lands and Others:	<b>2</b>	5,738,324.46	904,656.85
0	Repayment- General:	<b>2</b>	4,217,040,670.12	361,423,299.10
0	Investment Income	<b>2</b>	256,134.73	-
-	Interest Earned	<b>2</b>	952,728,486.27	161,445,491.83
600,000.00	Re-imburement	<b>2</b>	480,000.00	302,000.00
17,039,726,275.00	<b>Sub-total - Independent Revenue</b>		<b>12,293,318,938.86</b>	<b>6,525,458,165.24</b>
	Other Revenue Source Of The Government	<b>3</b>		

135,525,001,848.00	<b>Total Receipts</b>		<b>77,963,485,080.97</b>	<b>93,266,658,968.33</b>
	<b>Payments:</b>			
37,992,027,549.00	Personnel Cost (Including Salaries on CRF Charges	4	30,196,671,550.52	29,371,568,201.60
-	State Government Contribution To Pension:	5	-	-
40,402,381,560.00	Overhead Charges:	6	25,887,560,013.34	26,923,191,322.12
6,875,443,878.00	Consolidated Revenue Fund Charges ( including Service Wide Vote	7	6,474,519,910.36	4,836,977,789.40
8,710,978,271.00	Subvention To Parastatals:	8	3,388,476,792.19	3,599,424,041.37
	Other Operating Activities			
	<b>Other Transfers</b>	9	-	4,084,749,187.92
	<b>Total Payments</b>		<b>65,947,228,266.41</b>	<b>68,815,910,542.41</b>
	<i>Net cashflow from Operating activities</i>		<b>12,016,256,814.56</b>	<b>24,450,748,425.92</b>
	<b>Cashflows From Investment Activities:</b>			
	Capital Expenditure: Funded From Aids & Grants:	10		
10,779,319,206.00	Capital Expenditure: Administrative Sector:	11	866,590,257.41	741,760,744.87
70,426,568,254.98	Capital Expenditure: Economic Sector:	11	18,543,893,060.90	18,991,492,470.60
2,249,777,611.00	Capital Expenditure: Law & Justice:	11	83,094,614.93	43,403,652.19
6,504,046,107.59	Capital Expenditure: Regional Development:	11	126,985,175.00	265,536,635.04
41,592,917,943.01	Capital Expenditure: Social Service Sector:	11	5,791,036,784.77	2,582,614,749.55
	<i>Net cashflow from Investment activities</i>		<b>(25,411,599,893.01)</b>	<b>(22,624,808,252.25)</b>
	<b>Cashflows From Financing Activities:</b>			
-	Proceeds from Aid and Grants	10	-	-
24,909,143,085.00	Proceeds from External Loan:	19	14,828,052,821.93	8,937,300,710.99
13,338,171,593.00	Proceeds from Internal Loans (Treasury Bonds)	20	-	-
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
13,338,171,593.00	Proceeds of Loans From Other Funds	24	5,291,898,576.38	9,423,408,192.10
13,533,450,000.00	Proceeds From Other Capital Receipts	3A	18,258,684,523.63	2,474,379,088.63
1,927,021,219.00	Repayment of External Loans (Including Servicing)	19	(1,434,749,344.40)	(804,506,319.10)
3,445,049,107.00	Repayment of Treasury Bonds	20	(3,443,049,106.80)	(3,119,134,692.30)
-	Repayment of Internal Loans NTBs			

	<b>Repayment of Loan from Development of Natural Resources</b>			
7,660,671,540	<b>Repayment of Loan from Other Funds</b>	<b>24</b>	<b>(7,719,496,954.36)</b>	<b>(7,813,930,570.02)</b>
	<b>Net Cashflows From Financing Activities:</b>		<b>25,781,340,516.38</b>	<b>9,097,516,410.30</b>
	<b>Movement in Other Cash Equivalent Accounts</b>			<b>268,279,596.39</b>
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalent Accounts		<b>(21,296,693,552.33)</b>	<b>268,279,596.39</b>
	<b>Total Cashflow From Other Cash Equivaaaalent Accounts</b>			
	<b>Net Cash For The Year</b>		<b>(8,910,696,114.40)</b>	<b>11,191,736,180.36</b>
	<b>Cash &amp; its Equivalent as at 1st January, 2019</b>		<b>26,626,513,451.42</b>	<b>15,434,777,271.06</b>
	<b>Cash &amp; its Equivalent as at 31ST DECEMBER, 2019</b>		<b>17,715,817,337.02</b>	<b>26,626,513,451.42</b>

*The Accompanying Notes Form Part of these statements*

SATDU ABUBAKAR PhD,ACCA,CNA,FCA.  
ACCOUNTANT GENERAL  
BAUCHI STATE

**STATEMENT No. 2**  
**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019**

<b>ASSETS</b>	<b>Notes</b>	<b>CURRENT YEAR 2019</b>	<b>PREVIOUS YEAR 2018</b>
		<b>N</b>	<b>N</b>
<b>Liquid Assets:</b>			
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)		2,242,115,005.74	17,101,976,511.74
Pension Account (CBN/Bank)			
Other Bank of the Treasury		13,405,218,335.69	7,984,329,060.89
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,833,651,765.23	1,201,354,178.82
Cash Held by Ministries, Department & Agencies	14	234,832,230.36	338,853,699.97
<b>TOTAL LIQUID ASSETS</b>		<b>17,715,817,337.02</b>	<b>26,626,513,451.42</b>
<b>Investments and Other Cash Assets:-</b>			
State Government Investments	15	11,582,228,510.21	8,343,038,192.53
Imprests:-	16	255,026,320.86	260,231,320.86
Advances:-	17	593,092,062.38	587,793,141.72
Revolving Loans Granted:-		-	-
Intangible Assets		-	-
Remittances in transit		14,887,763,021.71	4,399,982,136.51
<b>TOTAL INVESTMENT AND OTHER CASH ASSETS</b>		<b>27,318,109,915.16</b>	<b>13,591,044,791.62</b>
<b>LIABILITY OVER ASSETS</b>		101,010,033,981.19	74,415,208,318.48
<b>TOTAL ASSETS</b>		<b>146,043,961,233.37</b>	<b>114,632,766,561.52</b>
<b><u>LIABILITIES:-</u></b>			
<b><u>PUBLIC FUNDS</u></b>			
Consolidated Revenue Fund:		32,205,558,780.36	32,786,597,371.36
Capital Development Fund:		18,180,999,606.08	5,213,963,577.15
Trust & Other Public Funds:		(5,352,631,134.26)	2,216,997,294.53
Police Reward Fund			

<b>TOTAL PUBLIC FUNDS</b>		<b>45,033,927,252.18</b>	<b>40,217,558,243.04</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans States	<b>19</b>	43,389,435,365.33	29,996,131,887.80
Treasury Bonds	<b>20</b>	11,857,678,649.47	
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	<b>22</b>		-
Other Internal Loans (Promissory Notes)			42,449,106,385.54
Internal Loans from Other Funds	<b>24</b>	45,762,919,966.39	1,969,970,045.14
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>101,010,033,981.19</b>	<b>74,415,208,318.48</b>
<b>OTHER LIABILITIES</b>			
Deposits:-	<b>25</b>	-	-
<b>TOTAL LIABILITIES</b>		<b>146,043,961,233.37</b>	<b>114,632,766,561.52</b>
<i>The Accompanying Notes Form Part of these statements</i>			

SAIDU ABUBAKAR PhD,ACCA,CNA,FCA.  
ACCOUNTANT GENERAL  
BAUCHI STATE

STATEMENT NO. 3						
BAUCHI STATE GOVERNMENT OF NIGERIA						
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019						
ACTUAL PREVIOUS YR. 2018	NOTES	ACTUAL YR. 2019	FINAL BUDGET 2019	INITIAL/ORIG. BUDGET 2019	LEME NTAR	ON FINAL BUDGET
		N	N	N	N	%
20,073,420,526.86	Opening Balance:-	32,786,597,371.36				
	<b><u>ADD REVENUE:</u></b>					
	Transfer From Capital Development Fund:					
73,994,864,371.06	Statutory Allocation; FAAC	51,926,786,573.97	96,615,791,696.00	96,615,791,696.00		53.75
12,746,336,432.03	Value Added Tax Allocation	13,743,379,568.14	21,869,483,877.00	21,869,483,877.00		62.84
86,741,200,803.09	Sub-total - Statutory Allocation	65,670,166,142.11	118,485,275,573.00	118,485,275,573.00		55.42
				-		
5,736,257,592.02	Direct Taxes	6,514,158,463.88	15,195,200,000.00	15,195,200,000.00		42.87
57,166,541.33	Licences	79,989,026.60	153,020,000.00	153,020,000.00		52.27
	Mining Rents					
	Royalties					
176,321,745.83	Fees:	434,755,904.43	1,046,608,850.00	1,046,608,850.00		41.54
6,427,106.67	Fines:	14,511,041.31	13,000,000.00	13,000,000.00		111.62
17,527,550.00	Sales:	58,910,255.49	142,800,000.00	142,800,000.00		41.25
2,930,111.91	Earnings:	8,629,009.44	482,497,425.00	482,497,425.00		1.79
4,752,069.70	Sales/Rent on Government Buildings:	6,121,622.13	6,000,000.00	6,000,000.00		102.03
904,656.85	Sales/Rent on Lands and Others:	5,738,324.46	-	-		#DIV/0!
361,423,299.10	Repayment- General:	4,217,040,670.12	-	-		#DIV/0!
-	Investment Income	256,134.73	-	-		#DIV/0!
161,445,491.83	Interest Earned	952,728,486.27	-	-		#DIV/0!
302,000.00	Re-imbursement	480,000.00	600,000.00	600,000.00		80.00
6,525,458,165.24	Sub-total - Independent Revenue	12,293,318,938.86	17,039,726,275.00	17,039,726,275.00		72.15
				-		
				-		
	Other Revenue Source Of The Government			-		
				-		
113,340,079,495.19	TOTAL REVENUE:	110,750,082,452.33				
				-		
	<b><u>LESS EXPENDITURE</u></b>			-		

29,371,568,201.60	Personnel Cost	4	30,196,671,550.52	37,992,027,549.00	37,992,027,549.00		79.48
-	State Government Contribution To Pension	5	-	-	-		#DIV/0!
26,923,191,322.12	Overhead Charges:	6	25,887,560,013.34	40,402,381,560.00	40,402,381,560.00		64.07
4,836,977,789.40	Consolidated Revenue Fund Charges	7	6,474,519,910.36	6,875,443,878.00	6,875,443,878.00		94.17
3,599,424,041.37	Subvention To Parastatals:	8	3,388,476,792.19	8,710,978,271.00	8,710,978,271.00		38.90
4,084,749,187.92	OTHER TRANSFERS	9	-				
<b>68,815,910,542.41</b>			<b>65,947,228,266.41</b>	<b>93,980,831,258.00</b>	93,980,831,258.00		70.17
	<b>OTHER RECURRENT PAYMENT/EXPENDITURE:</b>				-		
804,506,319.10	Repayments: External Loans: FGN	19	1,434,749,344.40	1,927,021,219.00	1,927,021,219.00		74.45
3,119,134,692.30	Repayments: Treasury Bond	20	3,443,049,106.80	3,445,049,107.00	3,445,049,107.00		99.94
-	Repayments: Nigerian Treasury Bills	21	-				
-	Repayments: Development Loan Stock	22	-				
-	Repayments: Other Internal Loans (Promis	23	-	7,660,671,540.00	7,660,671,540.00		
7,813,930,570.02	Repayments: Internal Loans from Other Fu	24	7,719,496,954.36				
<b>11,737,571,581.42</b>			<b>12,597,295,405.56</b>				
<b>80,553,482,123.83</b>	<b>TOTAL EXPENDITURE:</b>		<b>78,544,523,671.97</b>				
<b>32,786,597,371.36</b>	<b>OPERATING BALANCE:</b>		<b>32,205,558,780.36</b>				
	<b>APPROPRIATIONS/TRANSFERS:</b>						
	Transfer to Capital Development Fund:						
<b>32,786,597,371.36</b>	<b>Closing Balance:</b>		<b>32,205,558,780.36</b>				
	<i>The Accompanying Notes Form Part of these statements</i>						

**SAIDU ABUBAKAR PhD,ACCA,CNA,FCA.**  
**ACCOUNTANT GENERAL**  
**BAUCHI STATE**



**STATEMENT No. 4**  
**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019**

ACTUAL PREVIOUS YR. 2018		Notes	TOTAL CAPITAL EXPENDITURE 2019	FINAL BUDGET 2019	INITIAL/ORIG. BUDGET 2019	LEM ENT	RMAN CE ON
			N	N	N	N	%
7,003,683,837.68	Opening Balance:		5,213,963,577.15				
	<b>ADD REVENUE</b>						
-	Transfer From Consolidated Revenue Fund:	9	-				
-	Aids & Grants	10	-	-	-		
8,937,300,710.99	External Loans States	19	14,828,052,821.93	24,909,143,085.00	24,909,143,085.00		59.53
-	State Treasury Bonds	20	-				
	Nigerian Treasury Bills						
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
9,423,408,192.10	Internal Loans from Other Funds	24	5,291,898,576.38	13,338,171,593.00	13,338,171,593.00		39.67
2,474,379,088.63	Miscellaneous - Other Capital Receipts	3A	18,258,684,523.63	13,533,450,000.00	13,533,450,000.00		134.92
20,835,087,991.72			38,378,635,921.94				
27,838,771,829.40	<b>TOTAL REVENUE AVAILABLE:</b>		43,592,599,499.09	38,247,314,678.00	38,247,314,678.00	-	113.98
	<b>LESS CAPITAL EXPENDITURE</b>						
741,760,744.87	Capital Expenditure: Administrative Sector:	11	866,590,257.41	10,779,319,206.00	10,779,319,206.00		8.04
18,991,492,470.60	Capital Expenditure: Economic Sector:	11	18,543,893,060.90	70,426,568,254.98	70,426,568,254.98		26.33
43,403,652.19	Capital Expenditure: Law & Justice:	11	83,094,614.93	2,249,777,611.00	2,249,777,611.00		3.69
265,536,635.04	Capital Expenditure: Regional Development:	11	126,985,175.00	6,504,046,107.59	6,504,046,107.59		1.95
2,582,614,749.55	Capital Expenditure: Social Service Sector:	11	5,791,036,784.77	41,592,917,943.01	41,592,917,943.01		13.92
	Capital Expenditure: Funded From Aids & Grants	10					
22,624,808,252.25	<b>TOTAL CAPITAL EXPENDITURE:</b>		25,411,599,893.01	131,552,629,122.58	131,552,629,122.58	-	19.32
-	Expenditures		-				
	Intangible Assets						
5,213,963,577.15	<b>CLOSING BALANCE:</b>		18,180,999,606.08				

*The Accompanying Notes Form Part of these statements*

SA'IDU ABUBAKAR PhD,ACCA,CNA,FCA.  
ACCOUNTANT GENERAL  
BAUCHI STATE

**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
	<b>A- Share of Statutory Allocation from FAAC</b>		N			
	<i>Net Share of Statutory Allocation from FAAC</i>		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)	
	<b>Total (GROSS) FAAC Allocation to State</b>		<b>51,926,786,573.97</b>	<b>96,615,791,696.00</b>	<b>(44,689,005,122.03)</b>	
					-	
	<b>B. Value Added Tax</b>					
	Share of Value Added Tax (VAT)		13,743,379,568.14	21,869,483,877.00	(8,126,104,308.86)	
1A	<b>GOVERNMENT OF BAUCHI STATE OF NIGERIA</b>					
	<b>DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
			<b>A</b>	<b>B</b>		
	<b>MONTH</b>	<b>NET RECEIPT</b>	<b>DED. AT SOURCE</b>	<b>GROSS RECEPTS</b>		
	JANUARY	3,295,656,059.95	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	3,495,252,721.32	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		
	<b>TOTAL</b>	<b>36,434,012,820.22</b>	<b>12,819,533,844.39</b>	<b>49,253,546,664.61</b>		
	<b>DETAILS OF SHARE OF STATUTORY ALLOCATION CONT.</b>					
		<b>EXCESS CRUDE/EXCHANG E GAINS AND OTHERS</b>	<b>VALUE ADDED TAX (VAT)</b>	<b>FOREX EQUALISATION ACCOUNT</b>	<b>PARIS CLUB REFUND</b>	<b>TOTAL 2018</b>
	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
	<b>TOTAL</b>	<b>2,073,239,909.37</b>	<b>13,743,379,568.13</b>	<b>-</b>	<b>600,000,000.00</b>	<b>62,250,575,377.13</b>
<b>2</b>	<b>Internally Generated Revenue (Independent Revenue)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
	Direct Taxes		6,514,158,463.88	15,195,200,000.00	(8,681,041,536.12)	
	<b>TOTAL - Direct Taxes</b>		<b>6,514,158,463.88</b>	<b>15,195,200,000.00</b>	<b>(8,681,041,536.12)</b>	
	<b>Licences</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
	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		-	-	-	
	<b>TOTAL - Licences</b>		<b>79,989,026.60</b>	<b>153,020,000.00</b>	<b>(73,030,973.40)</b>	
<b>2</b>	<b>Fees</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
	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	
	SHARIA 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		-	-	-	

	<b>TOTAL - FEES</b>		<b>484,755,904.43</b>	<b>1,046,608,850.00</b>	<b>(611,852,945.57)</b>
2	<b>FINES</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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)
	<b>TOTAL - FINES</b>		<b>14,511,041.31</b>	<b>13,000,000.00</b>	<b>1,511,041.31</b>
2	<b>Sales</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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 SERCICE 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		-	-	-
	<b>TOTAL - Sales</b>		<b>58,910,255.49</b>	<b>142,800,000.00</b>	<b>(83,889,744.51)</b>
2	<b>Earnings</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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		-	-	-
	<b>TOTAL - Earnings</b>		<b>8,629,009.44</b>	<b>482,497,425.00</b>	<b>(478,998,415.56)</b>
2	<b>Rent on Government Buildings</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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, TOURSM & CULTURE		-	-	-
	SPORTS COUNCIL		-	3,000,000.00	(3,000,000.00)
	MINISTRY OF ENVIRONMENT & FORESTRY		-	-	-
	SSG		-	-	-
	MINISTRY OF ANIMAL & NOMADIC RESETTLEMENT		-	-	-
	<b>TOTAL- Rent on Government Buildings</b>		<b>6,121,622.13</b>	<b>6,000,000.00</b>	<b>121,622.13</b>
2	<b>Rent on Lands &amp; Others</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	MINISTRY OF AGRICULTURE		65,500.00	-	65,500.00
	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
	<b>TOTAL- Rent on Lands &amp; Others</b>		<b>5,738,324.46</b>	<b>-</b>	<b>5,738,324.46</b>
2	<b>Repayments</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	OFFICE OF THE ACCOUNTANT GENERAL		4,217,040,670.12	-	4,217,040,670.12
	MINISTRY OF COMMERCE		-	-	-
	<b>TOTAL- Repayments</b>		<b>4,217,040,670.12</b>	<b>0.00</b>	<b>(4,217,040,670.12)</b>
2	<b>Investment Income</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	OFFICE OF THE ACCOUNTANT GENERAL		256,134.73	0	256,134.73
	MINISTRY OF AGRICULTURE		-	-	-
	<b>TOTAL- Investment Income</b>		<b>256,134.73</b>	<b>-</b>	<b>256,134.73</b>
2	<b>Interest Earned</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	OFFICE OF THE ACCOUNTANT GENERAL		952,728,486.27	-	952,728,486.27
	<b>TOTAL-Interest Earned</b>		<b>952,728,486.27</b>	<b>-</b>	<b>952,728,486.27</b>
2	<b>Re-Imbursement</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT		435,000.00	-	435,000.00
	STATE AUDIT DEPARTMENT		45,000.00	600,000.00	(555,000.00)
	<b>TOTAL - Re-Inbursement</b>		<b>480,000.00</b>	<b>600,000.00</b>	<b>(120,000.00)</b>
3	<b>Other Revenue Sources of the Government</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Ministry for Local Govt affairs		-	-	-



	State Audit Dept		224,645,642.14	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
	<b>TOTAL</b>		<b>1,848,693,408.85</b>	<b>2,501,526,673.29</b>	<b>652,833,264.44</b>
4	<b>Economic Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Ministry of Agriculture		1,145,126,473.84	1,145,959,536.00	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 Enviroment		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
	<b>TOTAL</b>		<b>3,102,799,528.88</b>	<b>3,793,829,190.00</b>	<b>542,316,332.12</b>
			<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
4	<b>Law &amp; Justice:</b>				
	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
	<b>TOTAL</b>		<b>2,923,071,051.79</b>	<b>3,423,768,681.00</b>	<b>500,697,629.21</b>
			<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
4	<b>Regional Development:</b>				
	Ministry of Rural Devp.		57,153,903.46	70,005,593.00	12,851,689.54
			<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
4	<b>Social Service Sector:</b>				
	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. Affiars		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
	<b>TOTAL</b>		<b>5,838,055,036.79</b>	<b>6,538,620,155.16</b>	<b>700,565,118.37</b>
			<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
4	<b>Administrative Sector:</b>				
	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
	<b>TOTAL</b>		<b>237,502,579.29</b>	<b>349,464,715.00</b>	<b>111,962,135.71</b>
4	<b>ECONOMIC SECTOR</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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
	<b>TOTAL</b>		<b>1,627,946,079.99</b>	<b>2,190,480,692.72</b>	<b>428,594,042.98</b>
4	<b>LAW &amp; JUSTICE</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	State Sharia Commission		91,526,826.65	105,389,207.00	13,862,380.35
	<b>TOTAL</b>		<b>91,526,826.65</b>	<b>105,389,207.00</b>	<b>13,862,380.35</b>
4	<b>SOCIAL SERVICE SECTOR</b>				
	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
	<b>DRUGS AND MEDICAL AND CONSUMABLES MGT AGENCY</b>		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	
	<b>BAUCHI STATE UNIVERSITY</b>		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
	<b>TOTAL</b>		<b>13,456,142,723.44</b>	<b>16,259,174,245.88</b>	<b>1,267,126,704.42</b>
4	<b>PUBLIC OFFICERS SALARY (CRF CHARGES)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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
	<b>TOTAL</b>		<b>1,013,780,411.38</b>	<b>2,759,768,395.95</b>	<b>1,745,987,984.57</b>
4	<b>SUMMARY OF PERSONNEL COST (INCLUDING CRF CHARGES)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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:		5,838,055,036.79	6,538,620,155.16	700,565,118.37
	Administrative Sector:		237,502,579.29	349,464,715.00	111,962,135.71
	<b>ECONOMIC SECTOR</b>		<b>1,627,946,079.99</b>	<b>2,190,480,692.72</b>	<b>562,534,612.73</b>
	<b>LAW &amp; JUSTICE</b>		<b>91,526,826.65</b>	<b>105,389,207.00</b>	<b>13,862,380.35</b>
	<b>SOCIAL SERVICE SECTOR</b>		<b>13,456,142,723.44</b>	<b>16,259,174,245.88</b>	<b>2,803,031,522.44</b>
	<b>PUBLIC OFFICERS SALARY (CRF CHARGES)</b>		<b>1,013,780,411.38</b>	<b>2,759,768,395.95</b>	<b>1,745,987,984.57</b>
	<b>TOTAL</b>		<b>30,196,671,550.52</b>	<b>37,992,027,549.00</b>	<b>7,795,355,998.48</b>
	<b>EXTERNAL &amp; INTERNAL LOANS</b>				
			<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	EXTERNAL LOANS				-
	INTERNAL LOANS		12,597,295,405.56	13,032,741,866.00	(435,446,460.44)
	STALE VOUCHERS				-
	<b>TOTAL</b>		<b>12,597,295,405.56</b>	<b>13,032,741,866.00</b>	<b>(435,446,460.44)</b>
5	<b>Employers Contribution to Pension According to Sector</b>				
	<b>ECONOMIC SECTOR</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	BOARD OF INTERNAL REVENUE		-	-	-

			-	-	-
	<b>OVER HEAD COST</b>				
6	<b>Administrative Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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)		11,569,657,523.35	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
	<b>TOTAL</b>		<b>16,000,789,414.34</b>	<b>18,794,469,421.00</b>	<b>2,793,680,006.66</b>
6	<b>Economic Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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 Enviroment		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
	<b>TOTAL</b>		<b>7,541,637,953.76</b>	<b>17,368,852,559.00</b>	<b>9,706,641,107.06</b>
6	<b>Law &amp; Justice:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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
	<b>TOTAL</b>		<b>345,549,461.75</b>	<b>943,229,024.00</b>	<b>597,679,562.25</b>
6	<b>Regional Development:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Ministry of Rural Devp.		6,759,000.00	9,860,000.00	3,101,000.00
	<b>TOTAL</b>		<b>6,759,000.00</b>	<b>9,860,000.00</b>	<b>3,101,000.00</b>
6	<b>Social Service Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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. Affiars		-	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
	<b>TOTAL</b>		<b>1,992,824,183.49</b>	<b>3,285,970,556.00</b>	<b>1,293,146,372.51</b>
	<b>OVERHEAD COST SUMMARY</b>				
	<b>Administrative Sector:</b>		16,000,789,414.34	18,794,469,421.00	2,793,680,006.66
	<b>Economic Sector:</b>		7,541,637,953.76	17,368,852,559.00	9,827,214,605.24
	<b>Law &amp; Justice:</b>		345,549,461.75	943,229,024.00	597,679,562.25
	<b>Regional Development:</b>		6,759,000.00	9,860,000.00	3,101,000.00
	<b>Social Service Sector:</b>		1,992,824,183.49	3,285,970,556.00	1,293,146,372.51
			<b>25,887,560,013.34</b>	<b>40,402,381,560.00</b>	<b>14,514,821,546.66</b>
7	<b>Consolidated Revenue Fund Charges (Pension &amp; Gratuity)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	<b>Administrative Sector:</b>				
	Pension and Gratuity		6,474,519,910.36	6,875,443,878.00	400,923,967.64
	Severance Gratuity		-	-	-
	<b>TOTAL</b>		<b>6,474,519,910.36</b>	<b>6,875,443,878.00</b>	<b>400,923,967.64</b>
8	<b>SUBVENTION TO PARASTATALS</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	<b>Administrative Sector:</b>				
	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
	<b>TOTAL</b>		<b>868,141,255.48</b>	<b>1,692,252,132.00</b>	<b>649,303,522.26</b>
8	<b>Economic Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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
	<b>TOTAL</b>		<b>852,165,645.38</b>	<b>1,536,852,568.00</b>	<b>684,686,922.62</b>
<b>8</b>	<b>Law &amp; Justice:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	State Sharia Commission		9,912,441.60	39,700,000.00	29,787,558.40
	<b>TOTAL</b>		<b>9,912,441.60</b>	<b>39,700,000.00</b>	<b>29,787,558.40</b>
<b>8</b>	<b>Social Service Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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
	<b>BAUCHI STATE UNIVERSITY</b>		-	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	
	<b>TOTAL</b>		<b>1,658,257,449.73</b>	<b>5,442,173,571.00</b>	<b>2,173,353,685.82</b>
<b>8</b>	<b>Subvention to Parastatals (According to Sectors)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	<b>Administrative Sector:</b>		868,141,255.48	1,692,252,132.00	824,110,876.52
	<b>Economic Sector:</b>		852,165,645.38	1,536,852,568.00	684,686,922.62
	<b>Law &amp; Justice:</b>		9,912,441.60	39,700,000.00	29,787,558.40
	<b>Regional Development:</b>		0	0	-
	<b>Social Service Sector:</b>		1,658,257,449.73	5,442,173,571.00	3,783,916,121.27

			3,388,476,792.19	8,710,978,271.00	5,322,501,478.81
9	<b>Transfer to Capital Development Fund (According to Sectors)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Administrative Sector:				
	Economic Sector:				
	Law & Justice:				
	Regional Development:				
	Social Service Sector:				
	<b>TOTAL Transfer to Capital Development Fund</b>				
	<b>Other Transfers ()</b>				
	Local Government % of Paris club recovery				-
10	<b>Details of Aid &amp; Grants Received</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Bilateral		-	-	-
	Multi Lateral		-	-	-
	FG Aid & Grants		-	-	-
	<b>TOTAL Details of Aid &amp; Grants Received</b>		<b>-</b>	<b>-</b>	<b>-</b>
11	<b>A- Details of Total Capital Expenditures (According to Sectors)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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:		126,985,175.00	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
	<b>TOTAL</b>		<b>25,411,599,893.01</b>	<b>131,552,629,122.58</b>	<b>106,141,029,229.57</b>
	<b>B- Details of Capital Expenditures of Parastatals (Included in 11A above)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
11	<b>Administrative Sector:</b>				
	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
	<b>TOTAL</b>		<b>866,590,257.41</b>	<b>10,779,319,206.00</b>	<b>9,624,003,981.59</b>
<b>11</b>	<b>Economic Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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
	<b>TOTAL</b>		<b>18,543,893,060.90</b>	<b>70,426,568,254.98</b>	<b>51,882,675,194.08</b>
<b>11</b>	<b>Law &amp; Justice:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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
			<b>83,094,614.93</b>	<b>2,249,777,611.00</b>	<b>2,166,682,996.07</b>
	<b>Regional Development:</b>				
	Ministry for Rural Development		126,985,175.00	6,504,046,107.59	6,377,060,932.59
	<b>TOTAL</b>		<b>126,985,175.00</b>	<b>6,504,046,107.59</b>	<b>6,377,060,932.59</b>
<b>11</b>	<b>Social Service Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	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)		5,505,173.85	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
	<b>TOTAL</b>		<b>5,791,036,784.77</b>	<b>41,592,917,943.01</b>	<b>33,424,915,913.23</b>
<b>12</b>	<b>CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT</b>		<b>AMOUNT 2018</b>	<b>AMOUNT 2019</b>	
	<b>CRF BANK BALANCE</b>				
	BAC		17,101,976,511.74	2,242,115,005.74	2,100,000,000.00
	<b>TOTAL</b>		<b>17,101,976,511.74</b>	<b>2,242,115,005.74</b>	4,342,115,005.74
	<b>OTHER BANK OF THE TREASURY</b>				
	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	
			<b>7,984,329,060.89</b>	<b>13,405,218,335.69</b>	
			0	0	
<b>13</b>	<b>CLOSING CASH BOOK BALANCE OF SUB-TREASURY OFFICES</b>		<b>AMOUNT 2018</b>	<b>AMOUNT 2019</b>	
	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	-	
	<b>TOTAL</b>		<b>1,201,354,178.82</b>	<b>1,833,651,765.23</b>	
14	<b>CLOSING CASH BOOK BALANCE OF MDAs</b>		<b>AMOUNT 2018</b>	<b>AMOUNT 2019</b>	
	<b>Administrative Sector:</b>				
	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. RELATIONS (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 GOV'T (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	
CHRISTAIN 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	
BHETFUND			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			-	
	<b>TOTAL</b>		<b>338,853,699.97</b>	<b>284,832,230.36</b>	
			<b>26,626,513,451.42</b>	<b>17,715,817,337.02</b>	
	<b>TOTAL Details of Cash Book Balances</b>				
<b>15</b>	<b>STATEMENT OF INVESTMENT AND LOANS FOR THE PERIOD ENDED 31ST DECEMBER, 2015</b>				
	<b>(A) LOCAL INVESTMENT: QUOTED COMPANIES</b>				
	<b>NAME OF COMPANY</b>	<b>DATE OF INVESTMENT</b>	<b>AMOUNT 2018</b>	<b>AMOUNT 2019</b>	<b>INCREASE/DECREASE</b>
	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	-	-	-
					-
		<b>SUB- TOTAL</b>	<b>91,355,118.90</b>	<b>91,355,118.90</b>	<b>-</b>
	<b>(B) LOCAL INVESTMENT NON-QUOTED COMPANIES</b>				
	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	-
	NNDC	2008	11,324,449.00	11,324,449.00	-
	ZARANDA HOTEL		85,504,100.00	85,504,100.00	-
	SAVANNAH SUGAR COMPANY	1976	8,436,009.00	8,436,009.00	-
	NIGERIAN SOVEREIGN INVEST AUTHORITY		3,302,239,640.00	3,302,239,640.00	-
	INVEST GENERAL EQUITY		-	-	-
			<b>3,920,944,108.00</b>	<b>3,920,944,108.00</b>	<b>-</b>
	<b>(C) FOREIGN INVESTMENT -QUOTED COMPANIES</b>				
	NEW AFRICA MERCHANT/INFRAS BANK		5,161,290.00	5,161,290.00	-
			<b>5,161,290.00</b>	<b>5,161,290.00</b>	<b>-</b>
	<b>(D) LOAN TO LOCAL GOVERNMENT AREAS</b>				
	LOAN GRANTED TO 20 LGAS FOR SALARY (2015)		4,325,577,675.63	3,861,413,061.15	<b>(464,164,614.48)</b>
	LOAN STATE GOVERNMENT				
			<b>4,325,577,675.63</b>	<b>7,564,767,993.31</b>	<b>3,239,190,317.68</b>
	<b>TOTAL INVESTMENTS</b>		<b>8,343,038,192.53</b>	<b>11,582,228,510.21</b>	<b>3,239,190,317.68</b>

			AMOUNT 2018	AMOUNT 2019	increase/decrease	
16	<b>LIST OF OUTSTANDING IMPRESTS</b>		260,231,320.86	255,026,320.86	(5,205,000.00)	
	<b>TOTAL OUTSTANDING IMPRESTS</b>	-	<b>260,231,320.86</b>	<b>255,026,320.86</b>	<b>(5,205,000.00)</b>	
17	<b>LIST OF OUTSTANDING ADVANCES</b>					26,789,565,625.18
	<b>ADVANCES</b>		587,793,141.72	593,092,062.38	5,298,920.66	22,785.71
	<b>REMITTANCE ON TRANSIT</b>		<b>587,793,141.72</b>	<b>593,092,062.38</b>	<b>5,298,920.66</b>	<b>26,789,542,839.47</b>
			4,399,982,136.51	14,887,763,021.71	10,487,780,885.20	
			<b>13,591,044,791.62</b>	<b>27,318,109,915.16</b>	<b>13,727,065,123.54</b>	
18	<b>Revolving Loan Account</b>	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 30/06/2019	
	List the Loans					
	<b>TOTAL</b>					
19	<b>External Loans States</b>					
19	<b>PUBLIC DEBT CHARGES</b>	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019	
	<b>EXTERNAL LOANS</b>	29,996,131,887.80	14,828,052,821.93	1,434,749,344.40	43,389,435,365.33	
	<b>TOTAL</b>	<b>29,996,131,887.80</b>	<b>14,828,052,821.93</b>	<b>1,434,749,344.40</b>	<b>43,389,435,365.33</b>	
20	<b>States Bonds &amp; Treasury Bonds</b>					
	<b>Name of Financial Institution</b>	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019	
	<b>States Bonds 2021 &amp; FGNTreasury Bonds 2034</b>	15,300,727,756.27		3,443,049,106.80	11,857,678,649.47	
	<b>Judgement Debts</b>					
		15,300,727,756.27	-	3,443,049,106.80	11,857,678,649.47	
21	<b>Nigerian Treasury Bills (NTB)</b>	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					
	<b>Loans as at 31st December, 2015</b>					
22	<b>Development Loan Stock</b>	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019	

	<b>TOTAL</b>					
20	<b>Other Internal Loans (Promissory Notes)</b>	<b>LOAN AMOUNT</b>	<b>INTEREST RATE</b>	<b>DATE SIGN</b>	<b>MATURITY DATE</b>	<b>AMOUNT OUSTANDING</b>
	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 Pls CACS	5,000,000,000.00	9.00%		Mar-22	3,032,636,970.36
	UBA Pls 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	<b>Other Revenue Sources</b>					
	<b>Name of Financial Institution</b>	<b>Opening balances at at 1/1/2018</b>	<b>Additions during the year</b>	<b>Repayments during the year</b>	<b>Closing Balances as at 31/12/2019</b>	
		48,190,518,344.37	5,291,898,576.38	7,719,496,954.36	45,762,919,966.39	
	<b>TREASURY CLEARANCE/OTHER GOVT FUNDS</b>					
	<b>TRUST &amp; OTHER PUBLIC FUNDS</b>					
	<b>DEPOSITS</b>		<b>AMOUNT 2018</b>	<b>AMOUNT 2019</b>	<b>increase/decrease</b>	
	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	
			<b>(1,384,570,169.90)</b>	<b>6,467,620,608.22</b>	<b>7,852,190,778.12</b>	
	<b>41030101 UNREMITTED PAYE</b>					
	PAYE DEDUCTION REMITTED TO AG		2,112,463,967.24	352,087,850.13	(1,760,376,117.11)	
			<b>2,112,463,967.24</b>	<b>352,087,850.13</b>	<b>(1,760,376,117.11)</b>	
	<b>4103102 UNREMITTED WITHHOLDING TAX</b>					
			(425,679,789.93)	(119,669,081.61)	306,010,708.32	
			-	-	-	
	<b>41030103 VALUE ADDED TAX</b>					
	5% VAT DEDUCTION FROM SERVICES PAYMENT		(1,641,662,104.47)	(598,546,117.99)	1,043,115,986.48	
			<b>(1,641,662,104.47)</b>	<b>(598,546,117.99)</b>	<b>1,043,115,986.48</b>	
	<b>41030202 CONTRIBUTORY PENSION SCHEME</b>					
	PENSION CONTRIBUTION		328,009,571.71	328,009,571.71	-	
			<b>328,009,571.71</b>	<b>328,009,571.71</b>	<b>-</b>	
	<b>41030203 UNION DUES</b>					
	CHECK OF SYSTEM (DED. UNION DUES)		839,182,315.86	883,176,348.79	43,994,032.93	
			<b>839,182,315.86</b>	<b>883,176,348.79</b>	<b>43,994,032.93</b>	
	<b>41030204 HOUSING REVOLVING FUND DED.</b>					
			(1,205,014,788.89)	(1,209,307,543.29)	(4,292,754.40)	
	<b>41030205 COOPERATIVE SOCIETY</b>					
			-	(6,070,025.62)	(23,070,479.85)	
			17,000,454.23			
			-			
	<b>41030206 HOUSING FUND</b>					
			-			


			(687,025,419.22)	(783,170,473.18)	(96,145,053.96)	
			-			
	<b>41030208 WELFARE LOAN SCHEME</b>		-			
			151,412,362.43	151,254,765.53	(157,596.90)	
	<b>41030209 DEPENDENT FUND</b>		-			
			(299,358,018.86)	(299,358,018.86)	-	
			(299,358,018.86)	(299,358,018.86)	-	
	<b>41030210 POVERTY ALLEVIATION</b>		-			
			4,810,668.36	4,810,668.36	-	
			-		-	
	<b>41030214 LOAN DEDUCTION</b>		-		-	
			(7,428,557.79)	275,671,182.37	283,099,740.16	
	<b>41030216 OVER PAYMENT RECOVERABLE</b>					
	OVER PAYMENT RECOVERY		(19,137,785.30)	(22,786,896.08)		
	<b>41030217 OTHRE DEDUCTION</b>		(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)	
	<b>TOTAL OF OTHER PUBLIC FUNDS</b>		(2,216,997,294.53)	5,352,631,134.26	7,569,628,428.79	
	<b>TOTAL BTL RECEIPT &amp; PAYMENTS</b>				21,296,693,552.33	
<b>26</b>	<b>CONTINGENT LIABILITIES AS AT YEAR END</b>		<b>AMOUNT 2018</b>	<b>AMOUNT 2019</b>		
	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)		16,939,715,714.91	19,864,991,435.47		
	Electricity Bill Arrears			437,311,860.15		
	Rented Properties Arrears			94,883,959.78		
	<b>TOTAL CONTINGENT LIABILITIES</b>		<b>37,985,380,521.17</b>	<b>37,932,618,654.24</b>		

## **RESPONSIBILITY FOR FINANCIAL STATEMENT**

The Financial Statements have been prepared in accordance with the provisions of the *Finance (Control and Management) Act 1958 cap 144 LFN as amended*. The Financial Statements are in compliance with generally accepted accounting principles and practice and other government accounting regulations and pronouncements.

In fulfillment of the accounting and reporting responsibilities, the Accountant General is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly records the use of all public financial resources by the Government.

On behalf of the Government of Bauchi State, I accept responsibility for the integrity and objectivity of the financial statements, the information it contains and that it is a reflection of the Financial Position of the State as at 31<sup>st</sup> December, 2019.

  
**SA'IDU ABUBAKAR** *PhD, CMA, ACCA, FCA.*  
**ACCOUNTANT GENERAL**  
**BAUCHI STATE**

## **AUDITOR GENERAL'S CERTIFICATION:**

In compliance with Section **125(5)** of the Constitution of the Federal republic of Nigeria **1999** as amended, I have examined the Accounts and the Financial Statements of Bauchi State of Nigeria for the Year ended **31<sup>st</sup> December, 2019**.

Proper returns have been rendered by the Ministries, Departments and Agencies (**MDA's**) and their related Parastatals in conformity with Public Finance Law. I have obtained all information and explanations necessary in the discharge of my responsibilities.

The Audit was conducted in accordance with Generally Accepted Auditing Practice (**GAAP**) and in line with concept National Auditing Standard for Public Sector Accounts in Nigeria. These standards required that we comply with ethical requirements, plan and perform the Audit to obtain reasonable assurance as to whether the financial Statement are free from material misstatement(s).

In the discharge of my responsibility as required by Section **125(5)** of the same Constitution, the Financial Statements have been certified correct subject to my comments contained in this report.

In my opinion, the Financial Statements of Bauchi State Government for the period ended **31<sup>st</sup> December, 2019** give a true and fair view of the State of Financial Affairs for the period stated in the report.



**ALH. ABDU USMAN ALIYU**, BSC, MBA, FCNA  
AUDITOR GENERAL,  
BAUCHI STATE.