

**BAUCHI STATE GOVERNMENT**

**REPORT OF THE  
AUDITOR GENERAL**

On The Accounts of

**BAUCHI STATE  
GOVERNMENT OF NIGERIA**

For The Year Ended

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**31<sup>ST</sup> DECEMBER, 2020**

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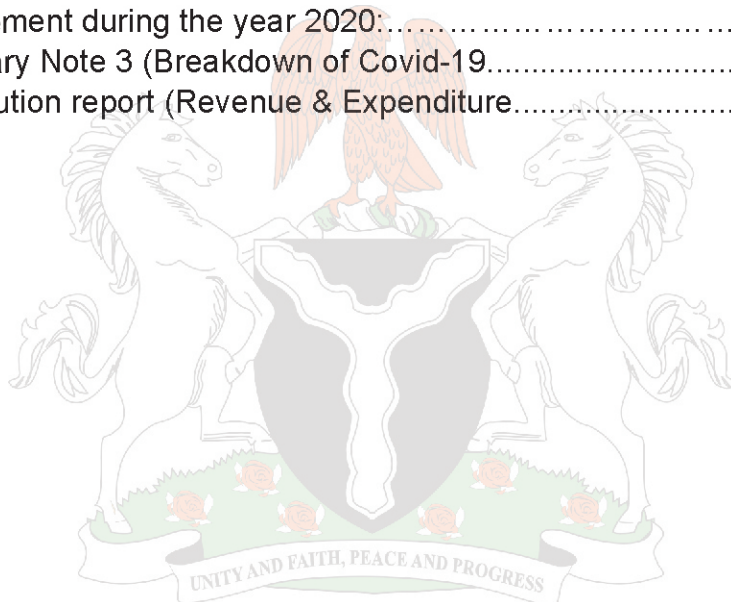
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**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF  
GOVERNMENT OF BAUCHI STATE FOR THE YEAR ENDED 31<sup>ST</sup>  
DECEMBER, 2020**

**INTRODUCTION**

- 1.1 The accounts of Bauchi State Government for the year ended 31<sup>st</sup> December, 2020 has been audited in accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 as amended and Section 9 of the Bauchi State Audit Law of 2012. The audit involved the inspection of all records and accounts kept by Ministries, Departments and Agencies (MDAs) and the Financial Statements prepared by the Accountant General.

My comments and observations on the audit of the financial statements are detailed in parts one, two and three while significant issues and queries arising from the inspection report of MDAs which are yet to be resolved are summarized in part four of this document.

1.2 **SUBMISSION OF ACCOUNTS BY THE ACCOUNTANT GENERAL**

The Statements of Accounts were received from the Office of the Accountant General on the 5<sup>th</sup> of March, 2021 vide letter No. MOF/OFF/S/362/ dated 4<sup>th</sup> of March, 2021.

The Audit could not be completed on time due to some reconciliation on the Accounts which were considered critical to its success. This necessitated the return of the Records and Accounts amendment which was finally resolved on 11<sup>th</sup> June, 2021.

1.3 **CLEARANCE OF PREVIOUS REPORT**

I am indebted to applaud the effort of the Public Accounts Committee (PAC) who, in its wisdom, took a bold step and considered the observations in Auditor General's Report for 2019. This will no doubt have a positive impact in Public Finance Policies and Administration. And it will also help in sanitizing the negative approach of government officials toward financial management.

1.4 **QUEST FOR CONTINUED IMPROVEMENTS IN ALL AREAS:**

Good Governance to Stakeholders, primarily but not exclusively the citizens, is a key ingredient of democracy. At the heart of good Governance is Financial Reporting of the transactions, conditions and economic phenomenon that transpired in the course of a reporting period. The International Public Sector Accounting Standard (IPSAS) is a globally adjudged as embodying principles, rules, practices, basics, conventions that are objective, transparent and replete with integrity.

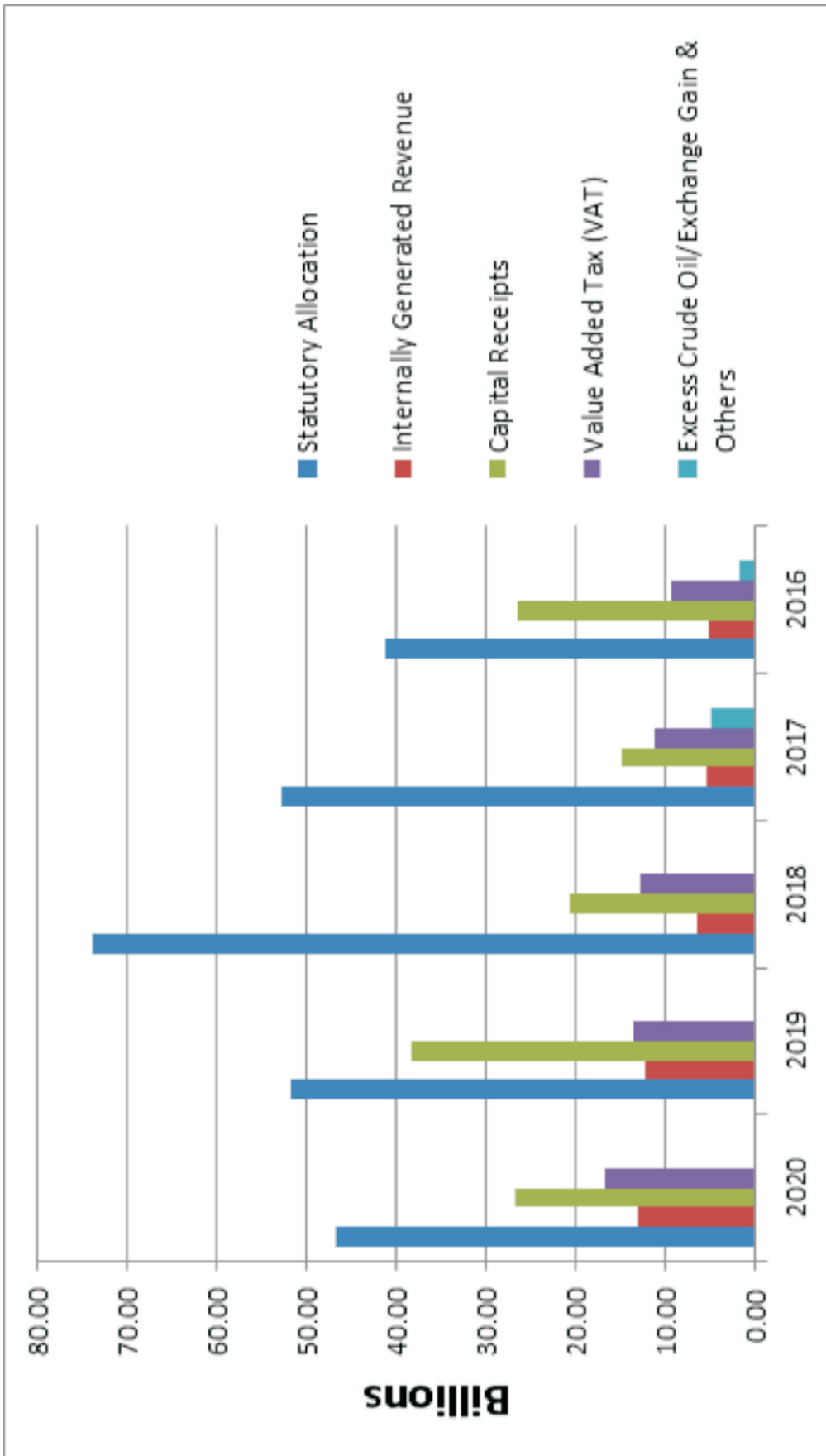
Therefore, Government should invest in training people and infrastructure in order to institutionalize the discipline of IPSAS reporting in all its business process as indicated in the 2016 Transitional IPSAS Financial Statements.



**FINANCIAL HIGHLIGHTS**  
**FIVE YEARS FINANCIAL SUMMARY**

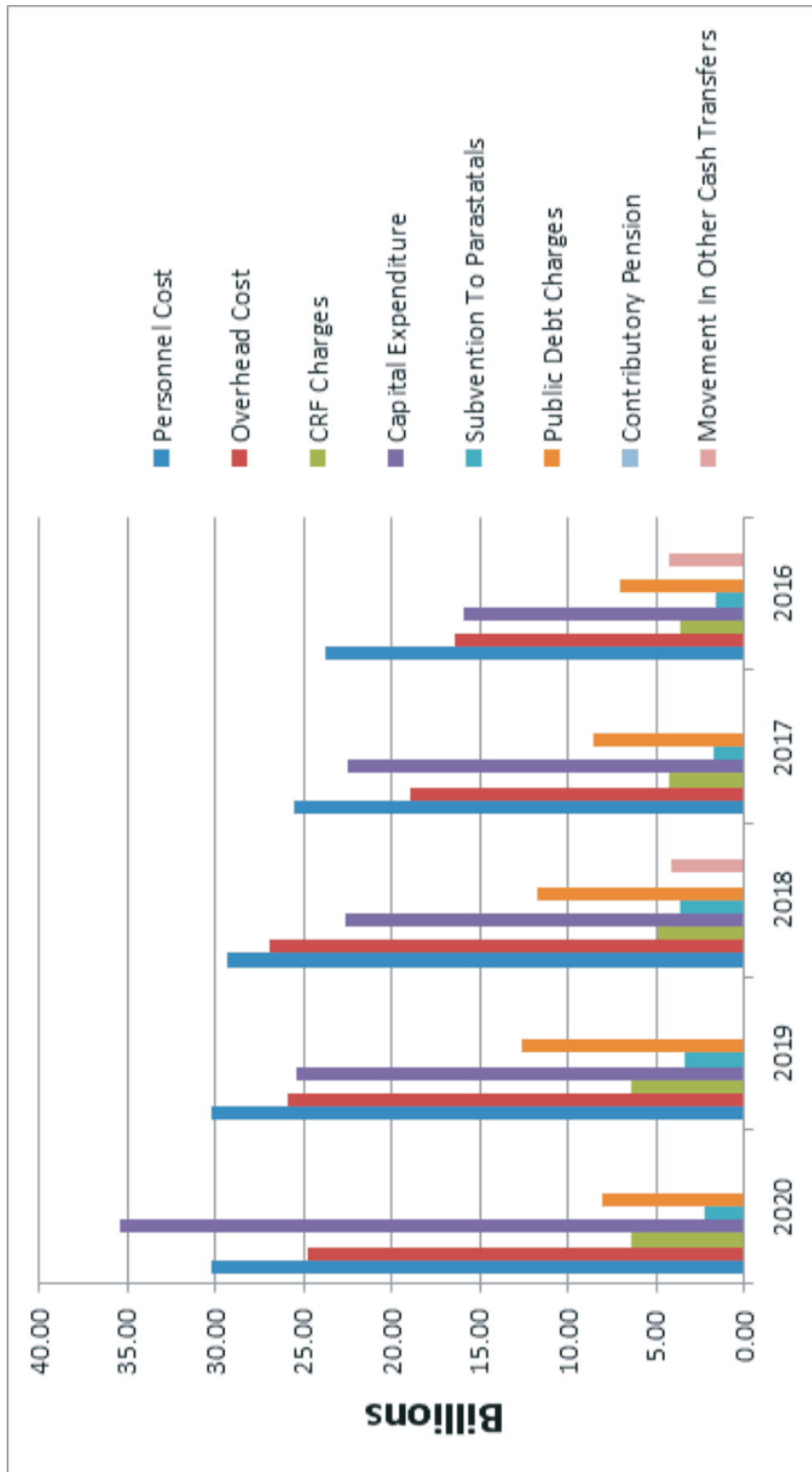
**REVENUE**

<b>YEAR/REV. CODE</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Statutory Allocation	46,720,179,950.79	51,926,786,573.97	73,994,864,371.06	52,752,731,791.58	41,238,115,936.82
Internally Generated Revenue	13,039,294,812.42	12,293,318,938.86	6,525,458,165.24	5,472,148,744.03	5,157,855,218.68
Capital Receipts	26,737,323,585.13	38,378,635,921.94	20,835,087,991.72	14,893,990,332.25	26,620,424,445.22
Value Added Tax (VAT)	16,724,443,057.77	13,743,379,568.14	12,746,336,432.03	11,365,308,959.68	9,505,666,083.96
Excess Crude Oil/Exchange Gain & Others				5,082,664,302.83	1,712,490,412.23
<b>TOTAL =</b>	<b>103,221,241,406.11</b>	<b>116,342,121,002.91</b>	<b>114,101,746,960.05</b>	<b>89,566,844,130.37</b>	<b>84,234,552,096.91</b>



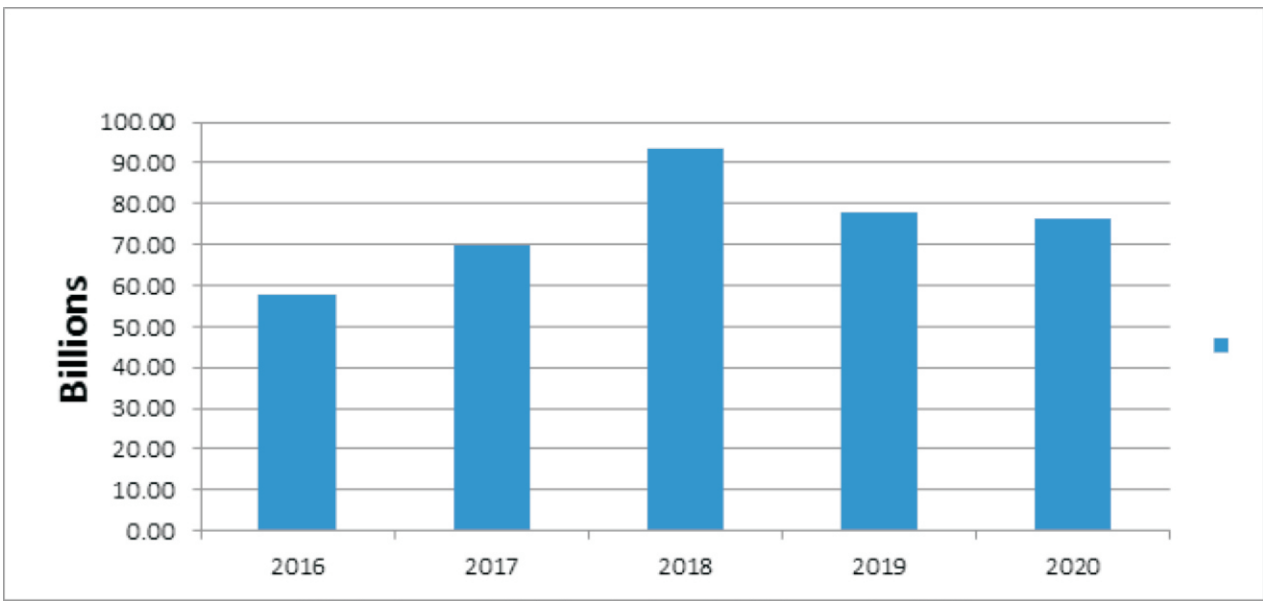
**FIVE YEARS EXPENDITURE SUMMARY**

<b>YEAR/EXP. CODE</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>
Personnel Cost	30,191,779,346.42	30,196,671,550.52	29,371,568,201.60	25,557,464,231.50	23,767,011,452.77
Overhead Cost	24,773,420,339.07	25,887,560,013.34	26,923,191,322.12	19,002,368,153.07	16,400,383,757.58
CRF Charges	6,387,830,500.23	6,474,519,910.36	4,836,977,789.40	4,243,041,784.98	3,588,384,429.89
Capital Expenditure	39,415,209,478.22	25,411,599,893.01	22,624,808,252.25	22,464,131,868.80	15,854,087,858.46
Subvention To Parastatals	2,288,377,544.43	3,388,476,792.19	3,599,424,041.37	1,789,848,753.72	1,648,143,275.59
Public Debt Charges	8,025,217,196.48	12,597,295,405.56	11,737,571,581.42	8,586,245,749.14	7,003,908,264.90
Contributory Pension	NIL	NIL	NIL	14,327,475.42	2,790,259.55
Movement In Other Cash Transfers	NIL	NIL	4,084,749,187.92	-	4,261,077,759.66
<b>TOTAL =</b>	<b>111,081,834,404.85</b>	<b>103,956,123,564.98</b>	<b>103,178,290,375.00</b>	<b>81,657,428,016.63</b>	<b>72,525,787,058.40</b>



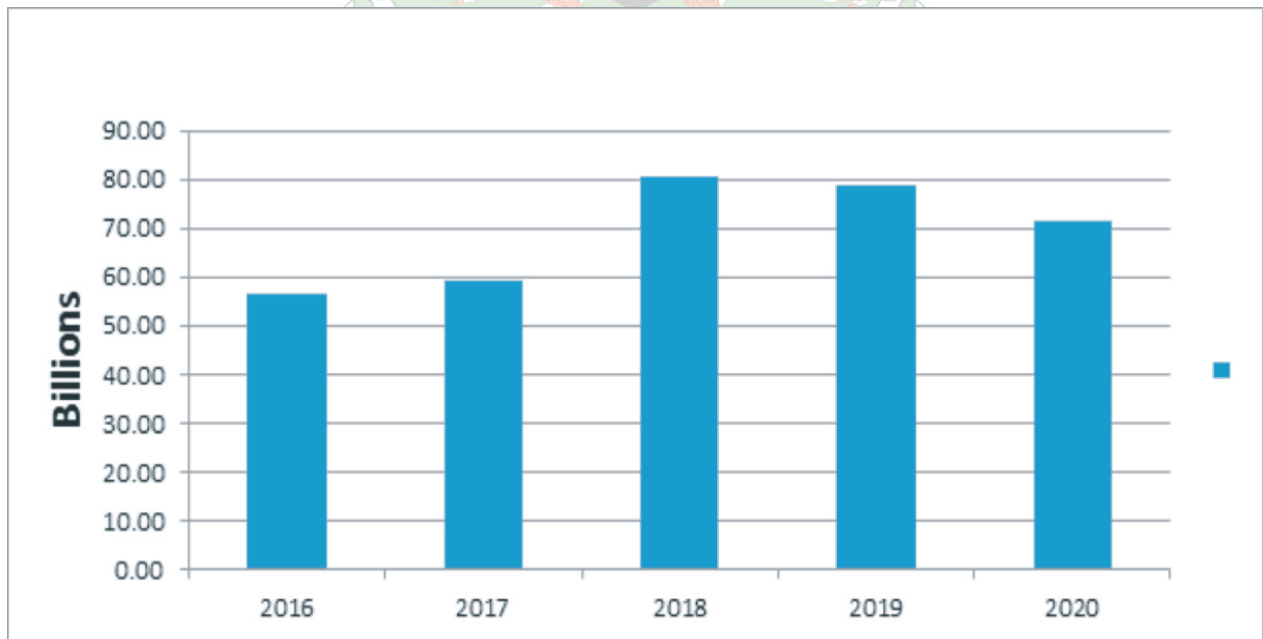
### 1.6 COMPARISON OF FIVE YEARS RECURRENT REVENUE

2016	2017	2018	2019	2020
57,614,127,651.69	69,590,189,495.29	93,266,658,968.33	77,963,485,080.86	76,483,917,820.98



### 1.7 COMPARISON OF FIVE YEARS RECURRENT EXPENDITURE

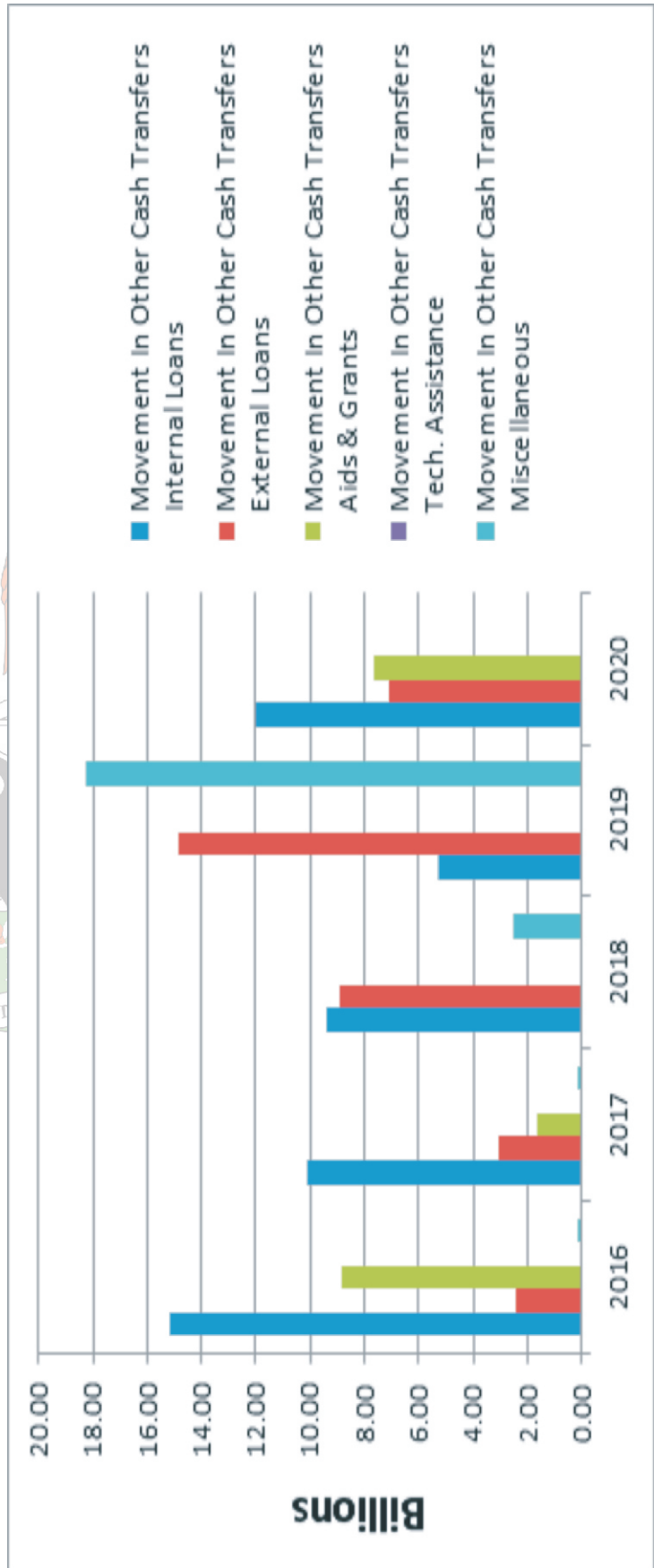
2016	2017	2018	2019	2020
56,671,699,199.94	59,193,296,147.83	80,553,482,123.83	78,544,523,671.97	71,666,624,926.15





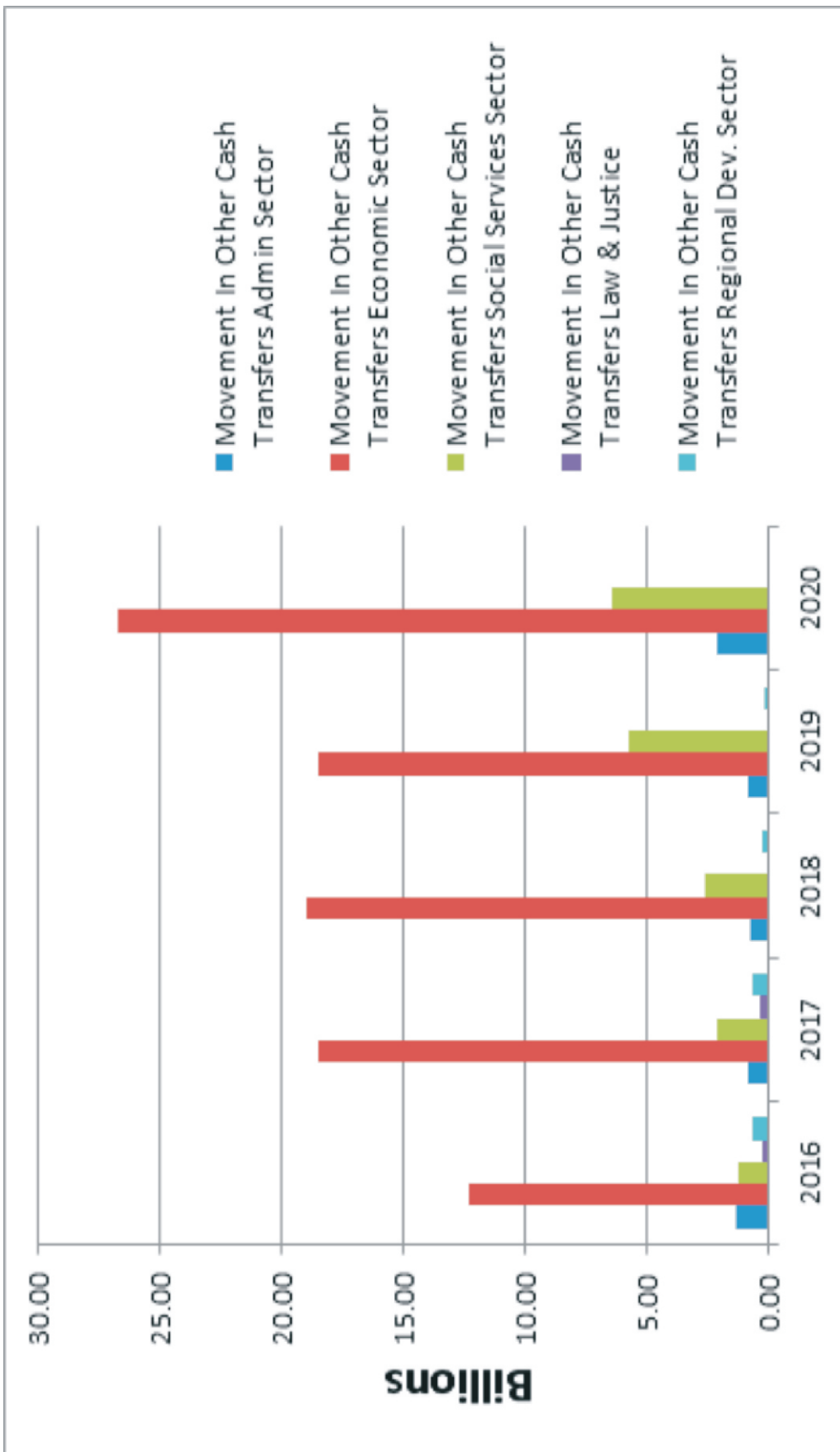
**1.8 ANALYSIS OF ACTUAL CAPITAL RECEIPTS FOR FIVE YEARS**

DESCRIPTION	2016	2017	2018	2019	2020
Internal Loans	15,190,000,000.00	10,064,129,764.08	9,423,408,192.10	5,291,898,576.38	12,000,000,000.00
External Loans	2,440,694,525.40	3,080,865,567.34	8,937,300,710.99	14,828,052,821.93	7,111,323,585.13
Aids & Grants	8,836,383,240.00	1,605,250,000.00	-	-	7,626,000,000.00
Tech. Assistance	-	-	-	-	-
Miscellaneous	153,346,679.82	143,745,000.83	2,474,379,088.63	18,258,684,523.63	-
<b>TOTAL</b>	<b>26,620,424,445.22</b>	<b>14,893,990,332.25</b>	<b>20,835,087,991.72</b>	<b>38,378,635,921.94</b>	<b>26,737,323,585.13</b>



**1.9 ANALYSIS OF ACTUAL CAPITAL EXPENDITURE IN SECTORS FOR FIVE YEARS**

<b>SECTOR</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Admin Sector	1,330,468,451.05	844,931,993.94	741,760,744.87	866,590,257.41	2,162,181,654.89
Economic Sector	12,313,605,332.10	18,476,877,930.23	18,991,492,470.60	18,543,893,060.90	30,737,710,639.61
Social Services Sector	1,242,107,987.58	2,164,201,500.14	2,582,614,749.55	5,791,036,784.77	6,405,077,460.78
Law & Justice	278,614,642.59	330,058,325.84	43,403,652.19	83,094,614.93	110,239,722.94
Regional Dev. Sector	689,291,445.14	648,062,118.65	265,536,635.04	126,985,175.00	--
<b>TOTAL</b>	<b>15,854,087,858.46</b>	<b>22,464,131,865.80</b>	<b>22,624,808,252.25</b>	<b>25,411,599,893.01</b>	<b>39,415,209,478.22</b>



## 2.0 **GENERAL OVERVIEW OF THE FINANCES OF 2020 APPROPRIATION**

### **PREAMBLE**

The financial activities of Bauchi State are compiled by the Accountant General as contained in his report together with the Financial Statements for the year ended 31<sup>st</sup> December, 2020. These documents therefore, review the financial effort and outcome of the government in its attempt to match the objectives of financial management with the goal of governance.

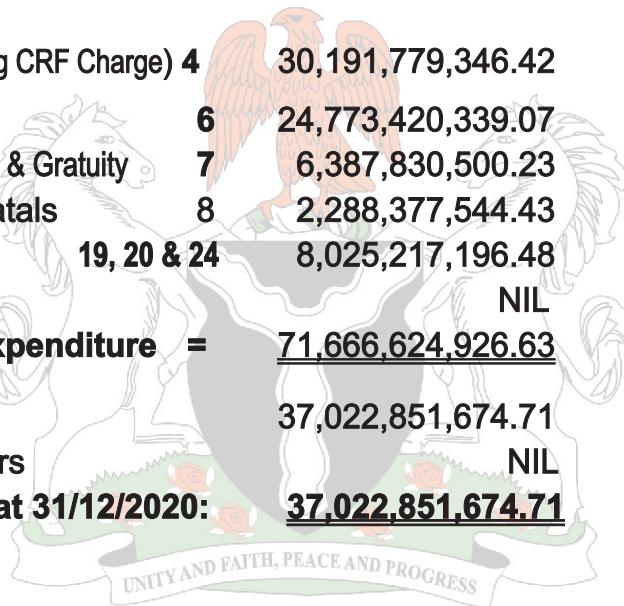
Section 9 of the Bauchi State Audit Law of 2012 enjoins the Accountant General to sign and present to the Auditor General the accounts and financial position on the last day of the financial year, the Consolidated Revenue Fund and other funds. These accounts are to be audited and certified by the State Auditor General in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 as amended.

## 2.1 **CONSOLIDATED REVENUE FUND (CRF)**

Section 120 of the Constitution of the Federal Republic of Nigeria 1999 states that all revenue received by the state government, except those specially provided to be treated otherwise, are to be credited to the Consolidated Revenue Fund. During the year under review, total revenue received and credited to the Consolidated Revenue Fund amounted to Seventy Six Billion, Four Hundred and Eighty Three Million, Nine Hundred and Seventeen Thousand, Eight Hundred and Twenty Naira, Ninety Eight Kobo only (N76,483,917,820.98). Statutory allocation for the year under review amounted to N46,720,179,950.79. This revealed a decrease of N5,206,606,623.18 or 10.02% when compared with that of the previous year which stood at N51,926,786,573.97. Value Added Tax (VAT) increased by N2,981,063,489.63 or 21.69% from N13,743,379,568.14 to N16,724,443,057.77 in the year under review. Internally Generated Revenue (IGR) amounted to N13,039,294,812.42 which revealed an increase of N745,975,873.56 or 6.06% when compared with the previous year's figure of N12,293,318,938.86. However, personnel cost (including Salaries on CRF Charges) decreased by N4,892,204.10 or 0.016% from N30,196,671,550.52 in the previous year to N30,191,779,346.42 in the year under review. On the other hand, overhead cost decreased by 4.30% or N1,114,139,674.27 from N25,887,560,013.34 in the previous year to N24,773,420,339.07 in the year under review. Subvention to Parastatals decreased by N1,100,099,247.76 or 32.46% from N3,388,476,792.19 in the previous year to N2,288,377,544.43 and Public Debt Charges decreased by N4,572,078,209.08 or 36.29% from N12,597,295,405.56 in the previous year to N8,025,217,196.48 in the year under review. Pension and Gratuity decreased by N86,689,410.13 or 1.33% from N6,474,519,910.36 in the previous year to N6,387,830,500.23 in the year under review. The table below shows the breakdown of the above analysis:-

**CONSOLIDATED REVENUE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020**

DETAILS	NOTES	2020	2019
Opening Balance 1/1/2020		32,205,558,780.36	32,786,597,371.86
<b>Add Receipts:</b>			
Statutory Allocation	1	46,720,179,950.79	51,926,786,573.97
Share of VAT	1	16,724,443,057.77	13,743,379,568.14
Other Recurrent Rev. IGR	2	13,039,294,812.42	12,293,318,938.86
Transfer from CDF		NIL	NIL
<b>Sub-Total</b>	<b>=</b>	<b>76,483,917,820.98</b>	<b>77,963,485,080.97</b>
<b>Total Receipts</b>	<b>=</b>	<b><u>108,689,476,601.34</u></b>	<b><u>110,750,082,452.33</u></b>
<b>Less Expenditure:</b>			
Personnel Cost (Including CRF Charge)	4	30,191,779,346.42	30,196,671,550.52
Overhead Cost	6	24,773,420,339.07	25,887,560,013.34
CRF Charges/ Pension & Gratuity	7	6,387,830,500.23	6,474,519,910.36
Subvention to Parastatals	8	2,288,377,544.43	3,388,476,792.19
Public Debt Charges	19, 20 & 24	8,025,217,196.48	12,597,295,405.56
Other Transfers		NIL	NIL
<b>Total Expenditure</b>	<b>=</b>	<b><u>71,666,624,926.63</u></b>	<b><u>78,544,523,671.97</u></b>
Operating Balance:		37,022,851,674.71	32,205,558,780.36
Appropriation/Transfers		NIL	NIL
<b>Closing Balance as at 31/12/2020:</b>		<b><u>37,022,851,674.71</u></b>	<b><u>32,205,558,780.36</u></b>



## 2.2 CAPITAL DEVELOPMENT FUND (CDF)

The provision of Finance (Control and Management) Act of 1958 as amended, states that all funds received for capital projects are to be credited to the Capital Development Fund Account. During the year under review, total capital receipts amounted to N26,737,323,585.13 as tabulated below:

DETAILS	NOTES	2020	2019
Capital Fund Opening Balance 1/1/2020	-	18,180,999,606.08	5,213,963,577.15
<b>Add Revenue:</b>			
Aids and Grants	10	7,626,000,000.00	NIL
Domestic Loans (Financial. Inst.)	24	12,000,000,000.00	5,291,898,576.38
External Loans (Financial. Inst.)	19	7,111,323,585.13	14,828,052,821.93
Other Capital Receipts		<u>NIL</u>	<u>18,258,684,523.63</u>
<b>Sub-Total</b>	<b>=</b>	<b><u>26,737,323,585.13</u></b>	<b><u>38,378,635,921.94</u></b>
<b>Total Revenue Available</b>	<b>=</b>	<b><u>44,918,323,191.21</u></b>	<b><u>43,592,599,499.09</u></b>
<b>Less Capital Expenditure:</b>			
Administration Sector	11	2,162,181,654.89	866,590,257.41
Economic Sector	11	30,737,710,639.99	18,543,893,060.90
Law and Justice Sector	11	110,299,722.94	83,094,614.93
Regional Development Sector	11	NIL	126,985,175.00
Social Services Sector	11	<u>6,405,077,460.78</u>	<u>5,791,036,784.77</u>
<b>total Capital Expenditure</b>		<b><u>39,415,209,478.22</u></b>	<b><u>25,411,599,893.01</u></b>
<b>Closing Balance as at 31/12/2020:</b>		<b><u>5,503,113,712.99</u></b>	<b><u>18,180,999,606.08</u></b>

Capital receipts decreased by N11,641,312,336.81 or 30.33% from N38,378,635,921.94 in the previous year to N26,737,323,585.13 in the year under review, similarly, Capital Expenditure increased from N25,411,599,893.01 in the previous year to N39,415,209,478.22 resulting into an increase in Capital Expenditure of N14,003,609,585.21 or 35.52% of the previous year's actual expenditure. I urged government to maintain the tempo.

## 3.0 GENERAL OBSERVATIONS

### 3.1 STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCILS FROM INTERNALLY GENERATED REVENUE (IGR):

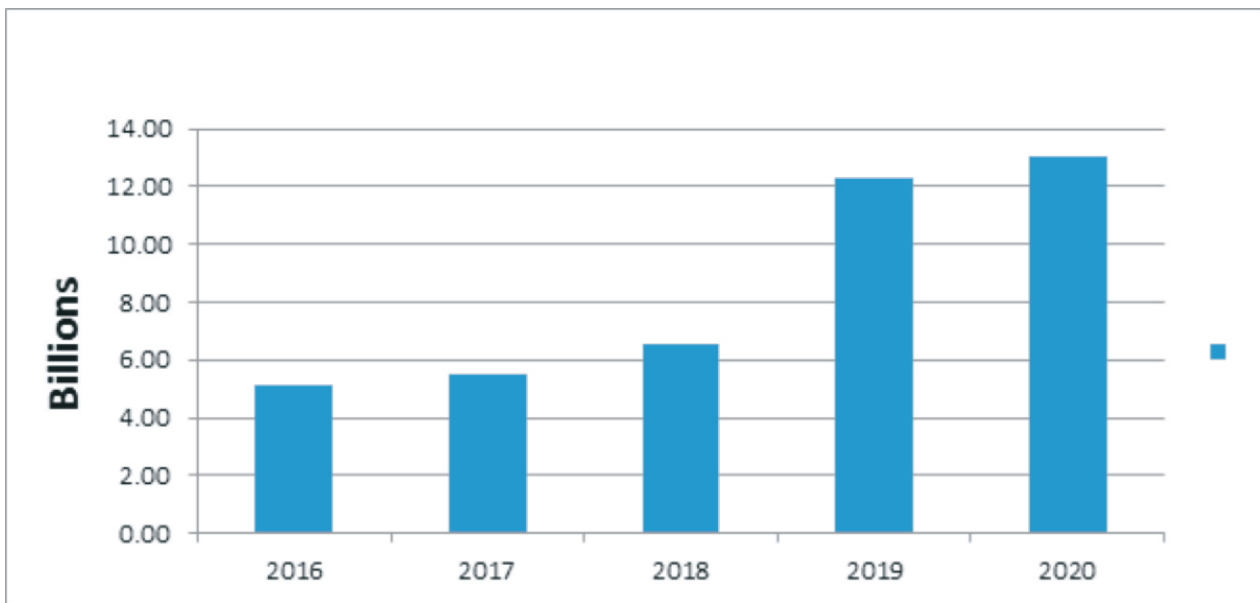
It is unfortunate that the government has gone back to its vomit of non-remittance of 10% of the Internally Generated Revenue (IGR) to the 20 Local Governments in the state, as revealed by Accountant General's accounts and records. The 10% of the Internally Generated Revenue is to be paid to the 20

Local Governments as prescribed by Section 162 (5) of the 1999 Constitution of the Federal Republic of Nigeria. This instruction was adhered to in 2013, 2014 and 2015. Unfortunately, the government failed in 2016, 2017, 2018, 2019 and 2020. The amount that would have been remitted to the 20 Local Governments in 2020 amounted to N1,303,929,481.24.

There was an increase in IGR in the year under review of N745,975,873.56 or 5% Vis-à-vis 2019.

**3.2 FIVE YEARS COMPARISON OF INTERNALLY GENERATED REVENUE**

2016	2017	2018	2019	2020
5,157,855,218.68	5,472,148,744.03	6,525,458,165.24	12,293,318,938.86	13,039,294,812.42



**3.3 GENERAL BOOK-KEEPING:**

Let me re-iterate my stand on this aspect that proper maintenance of this record is very important to any organization at all levels. Some of the MDAs' have neglected the maintenance of Assets Registers, Debtor and Creditors Register, Stores and Store Ledgers and Inventories. MDAs' do not maintained proper bank reconciliations. In some instances it has been observed that such organizations or MDAs ask balances of their accounts from their respective banks. The effect of such cannot be over emphasized, however some MDAs no longer maintain Vote Books which are important records, I advice MDAs to ensure that maintenance of all accounting records to give the government confidence of probity and accountability.

**3.4 BANK RECONCILIATION**

We have observed with great dismay a situation where most MDAs have to go

to the bank to ask for the balances of their accounts. This means they don't know the balances standing to the credit or debit of their accounts. In some cases Cheques are issued and some are returned by the Banks. This is usually caused by lack of bank reconciliation by the MDAs. This attitude can lead to lost of funds as the bank has the leverage to temper with the balance in the bank at will.

### 3.5 **TRAINING AND RETRAINING**

We have observed nonchalant attitude by MDAs on the area of Short Term Training to close the knowledge gap. There are so many challenges occasioned by the emerging issues that necessitate the need for rising up to meet up with global best practice such as Computer based knowledge, IPSAS, Forensic, Environmental and some emerging issues. The need for adequate Human Capacity Building reforms on Public Financial Management and other requirements by Nigerian Governors' Forum (NGF) and SFTAS. There should be a capacity building for Staff that are saddled with these responsibilities to meet with the current reality and automation of all financial transactions procedures from Budgeting to Accounting process as well as the Auditing.

This will in no small measure greatly help in facilitation of work and more improvement on the quality of reports emanating from these key MDAs.

### 3.6 **INTERNAL CONTROL**

The importance of sound Internal Control in any organization cannot be over emphasized. It has been observed that in most MDAs there is lack of sound internal control. Some basic officers are not posted to assist in the maintenance of internal control with a view to safeguarding the assets of the organization. Lack of Internal Control can result to fraudulent consequences.

### 3.7 **FREE FLOW OF INFORMATION TO THE STAKEHOLDERS**

It has been noted that there is no free flow of basic information to the key stakeholders. For instance Contract Documents, Government Employment and Promotion Documents are not regularly sent to this Office for the flow up; as a result this information gap reduces the level of monitoring expected of this Office.

### 3.8 **INVESTMENT**

The sum of N4,017,460,516.90 stood in the Books of the accountant-General in-respect of Investment in quoted and unquoted Companies in the previous year has increased to N4,257,197,396.93 in the year under review. This shows an increase of N239,736,880.03 against that of previous year 2019. See details at Note 15A-B.



**3.9 IMPREST**

The total amount of Un-retired Imprest as contained in the Accountant General Books of Accounts amounted to N255,026,320.86 as at 31<sup>st</sup> December, 2020.

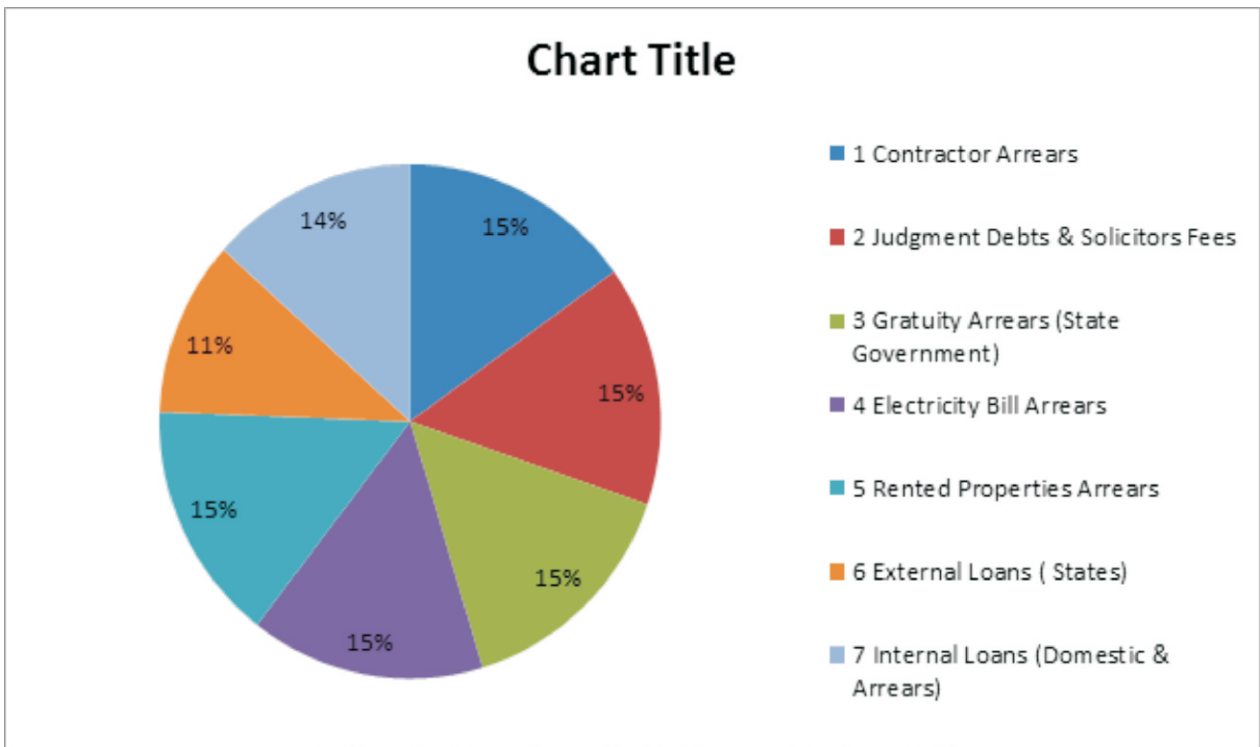
However, this same figure was not retired in the previous year 2019. It is really very unfortunate that Imprest granted could reach this magnitude without any effort being made to effect retirement. See Note 16.

**3.10 TOTAL DEBT STOCK 2020**

The total debt stock in-respect of Bauchi State Government as at 31<sup>st</sup> December, 2020 is as analyzed below: -

**TOTAL DEBT STOCK AS AT 31<sup>ST</sup> DECEMBER, 2020**

S/N	DESCRIPTION	NOTES	AMOUNT	%
1	Contractor Arrears	26	6,000,119,157.49	3.99%
2	Judgment Debts & Solicitors Fees	26	359,732,428.40	0.23%
3	Gratuity Arrears (State Government)	26	22,746,369,126.87	15.16
4	Electricity Bill Arrears	26	851,207,106.38	0.57
5	Rented Properties Arrears	26	335,644,878.98	0.22
6	External Loans ( States)	19	51,266,010,987.40	34.016
7	Internal Loans (Domestic & Arrears)	23	68,515,971,502.09	45.67
	<b>GRAND TOTAL</b>		<b>150,075,055,187.61</b>	

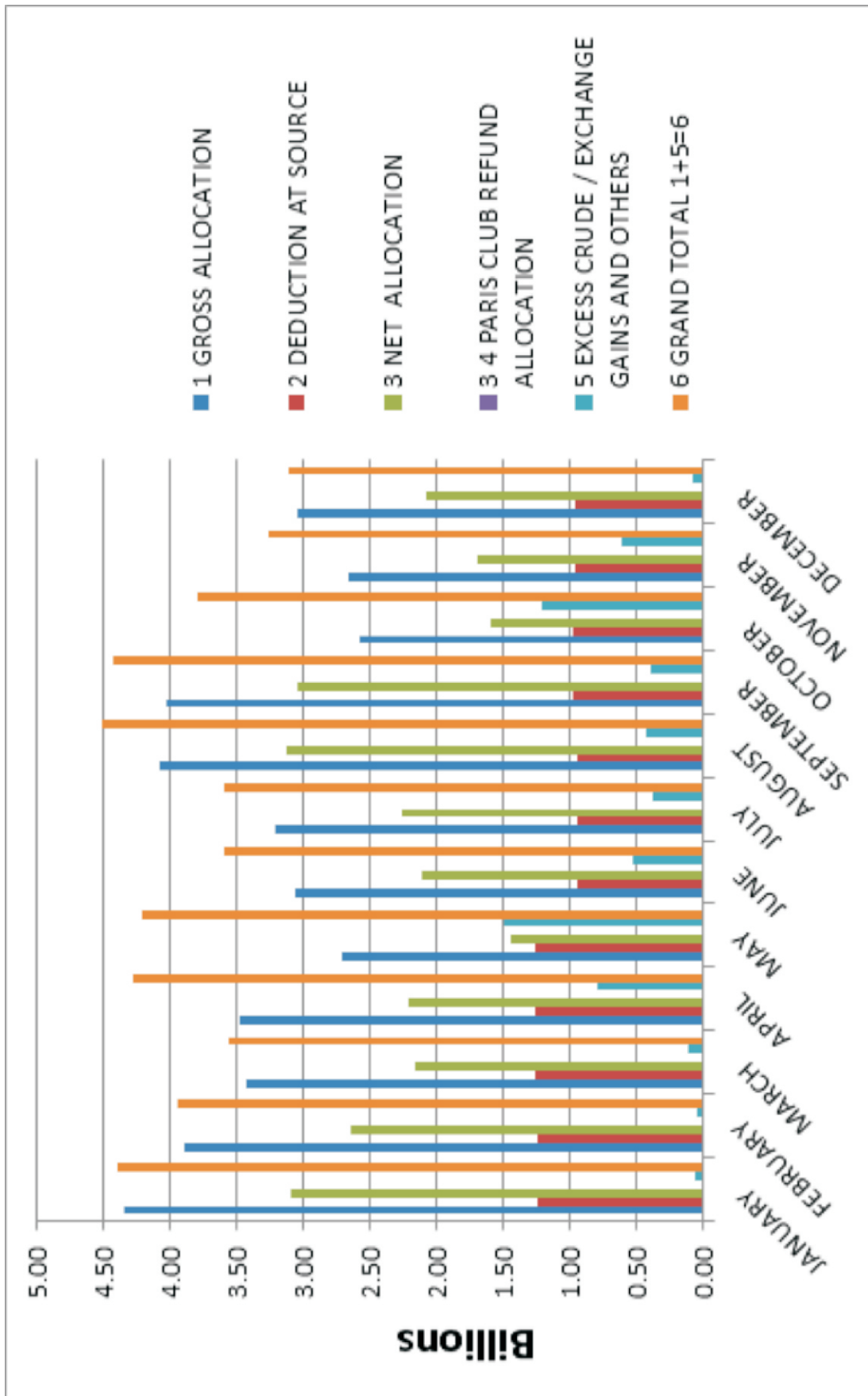


NB: Gratuity Arrears is N22,746,369,126.87 as at 31<sup>st</sup> December, 2020 as per Debt Management Agency's submission. Likewise, Outstanding Contractors Liabilities, Judgment Debt/Solicitors Fees, Electricity Bills, Arrears, Rented Property Arrears and Internal Loans (Domestic) stands as Consolidated Debts Profile as at 31<sup>st</sup> December, 2020.

**3.11 STATUTORY ALLOCATION/RECEIPTS**

A total of N46,720,179,950.79 was received as revenue from the Federation Account Allocations, Exchange Gains and Excess Crude Oil Allocations. This represented 105.16% of the projected amount of N44,425,196,507.00 as reflected in Accountant General's Annual Report revealing a surplus of N2,294,983,443.79 or 5.16%. Details as tabulated below: -

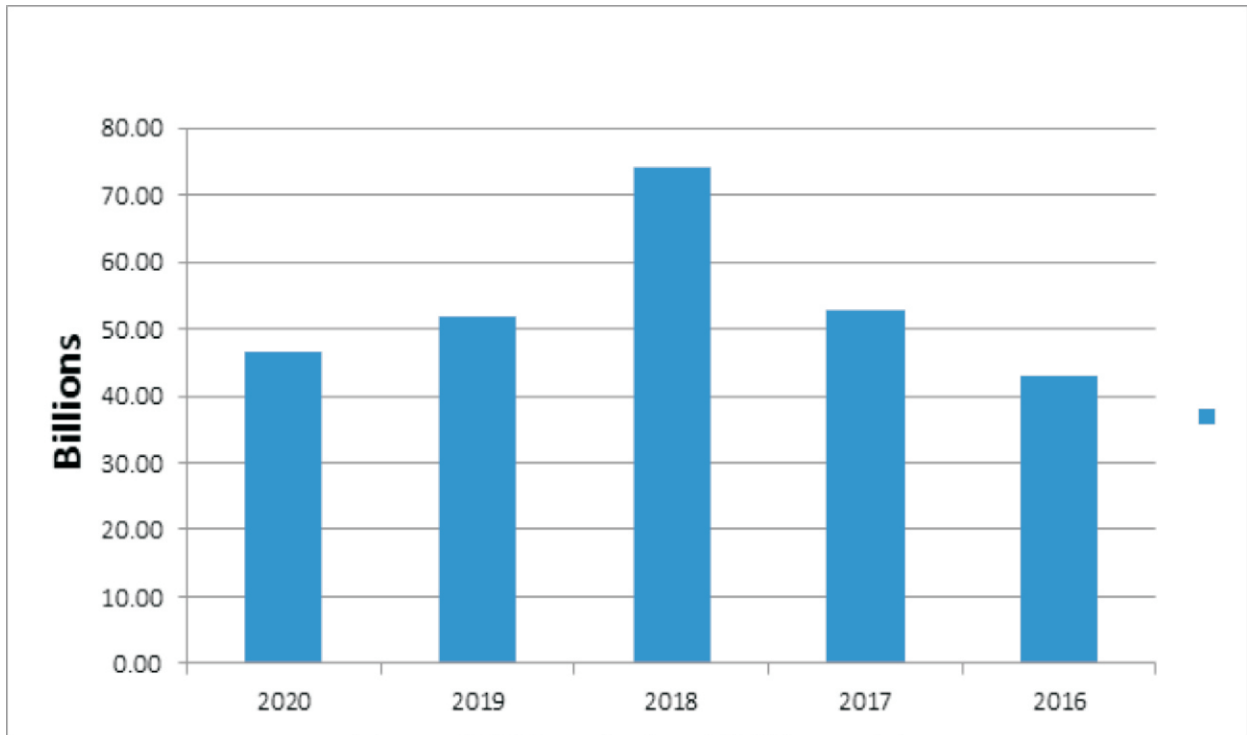
MONTH	1	2	3	4	5	6
	GROSS ALLOCATION	DEDUCTION AT SOURCE	NET ALLOCATION	PARIS CLUB REFUND	EXCESS CRUDE / EXCHANGE GAINS AND OTHERS	GRAND TOTAL 1+5=6
JANUARY	4,341,623,226.60	1,241,884,053.40	3,099,739,173.20	-	58,561,214.69	4,400,184,441.29
FEBRUARY	3,893,577,630.13	1,241,884,053.40	2,651,693,576.73	-	55,858,153.44	3,949,435,783.57
MARCH	3,438,510,678.60	1,270,739,899.11	2,167,770,779.49	-	117,057,974.74	3,555,568,653.34
APRIL	3,484,229,478.62	1,270,739,899.11	2,213,489,579.51	-	802,842,244.09	4,287,071,722.77
MAY	2,717,195,227.21	1,270,739,899.11	1,446,455,328.10	-	1,497,369,173.17	4,214,564,400.38
JUNE	3,065,173,217.81	950,741,816.84	2,114,431,400.97	-	539,653,356.91	3,604,826,574.72
JULY	3,219,797,253.54	950,741,816.84	2,269,055,436.70	-	381,445,462.91	3,601,242,716.45
AUGUST	4,074,874,035.24	950,741,816.84	3,124,132,218.40	-	432,253,661.29	4,507,127,696.53
SEPTEMBER	4,031,023,215.03	985,995,092.35	3,045,028,122.68	-	394,556,208.74	4,425,579,423.77
OCTOBER	2,577,995,731.27	985,995,092.35	1,592,000,638.92	-	1,213,202,688.33	3,791,198,419.60
NOVEMBER	2,659,030,064.41	964,462,540.02	1,694,567,524.39	-	607,345,501.99	3,266,375,566.40
DECEMBER	3,041,849,567.55	964,462,540.02	2,077,387,027.53	-	75,154,984.48	3,117,004,552.03
<b>TOTAL</b>	<b>40,544,879,326.01</b>	<b>13,049,128,519.39</b>	<b>27,495,750,806.62</b>	<b>-</b>	<b>6,175,300,624.78</b>	<b>46,720,179,950.79</b>



**3.12 COMPARISON OF FIVE YEARS STATUTORY ALLOCATION**

2020	2019	2018	2017	2016
46,720,179,950.79	51,926,786,573.97	73,994,864,371.06	52,752,731,791.58	42,950,606,349.05

**GRAPHICAL COMPARISON**



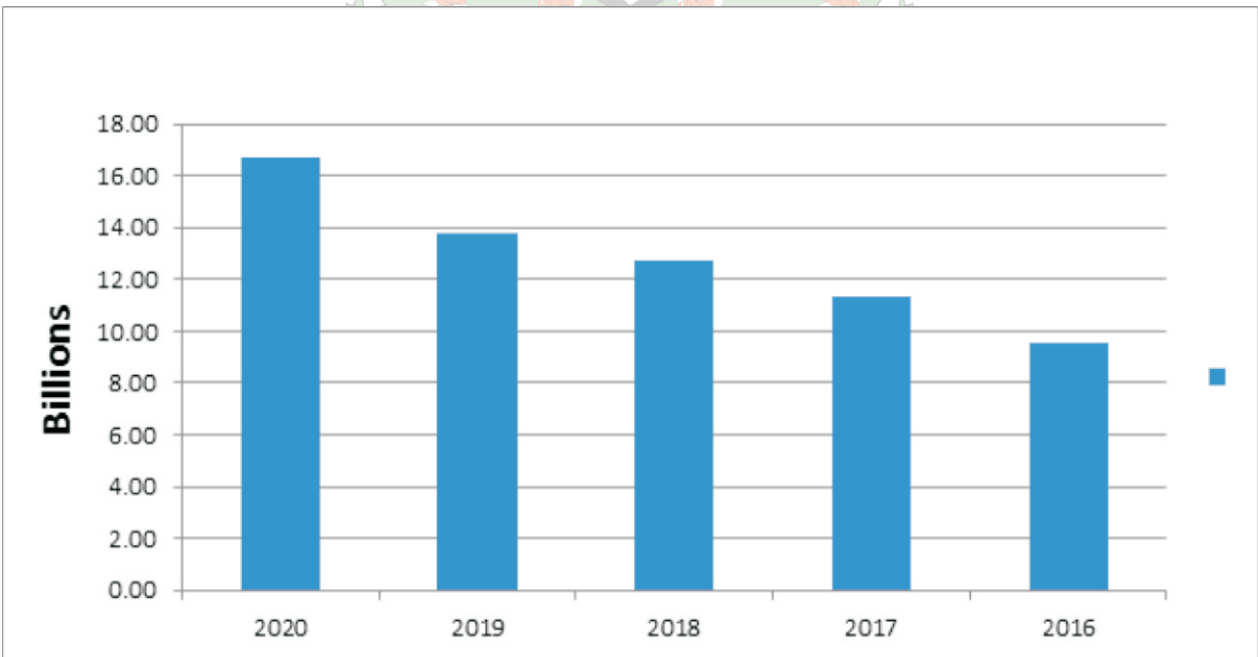
**3.13 VALUE ADDED TAX (VAT)**

The sum of N16,724,443,057.77 was realized from Federation Account being share of state allocation from the proceeds of Value Added Tax (VAT). The amount represented 113% of the projected amount of N14,825,268,874.00 resulting to a surplus of 13% which translated to N1,899,174,183.77 as detailed below:-

MONTH	2019 VALUE ADDED TAX (VAT)	2020 APPROVED BUDGET	2020 VALUE ADDED TAX (VAT)
	N	N	N
January	1,167,358,943.58		1,294,342,704.72
February	1,215,056,863.82		1,175,496,778.08
March	1,125,275,262.31		1,134,712,016.21
April	1,065,395,000.37		1,366,803,499.84
May	1,130,304,177.02		1,063,991,114.99
June	1,244,699,623.90		1,184,012,231.47
July	1,253,912,764.16		1,468,491,964.99
August	1,092,361,621.22		1,509,165,400.98
September	1,119,619,881.47		1,696,593,298.49
October	1,072,107,178.68		1,618,912,887.74
November	1,211,044,391.91		1,418,918,405.59
December	1,046,243,859.69		1,793,002,754.67
<b>TOTAL =</b>	<b>13,743,379,568.13</b>	<b>14,825,268,874.00</b>	<b>16,724,443,057.77</b>

### 3.14 COMPARISON OF FIVE YEARS VALUE ADDED TAX (VAT)

2020	2019	2018	2017	2016
16,724,443,057.77	13,743,379,568.14	12,746,336,432.03	11,365,308,959.68	9,505,666,083.96

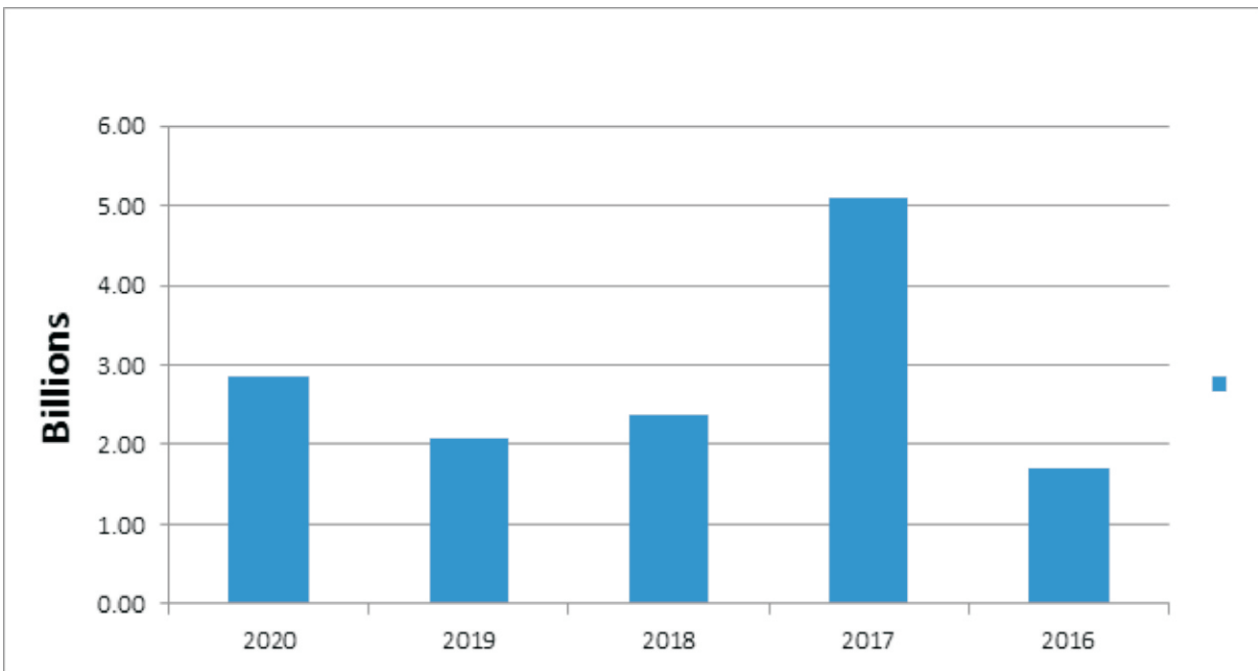


**3.15 EXCESS CRUDE OIL:**

The sum of N2,843,830,458.74 was realised from Federation Account being share of state allocation from the proceeds of Excess Crude Oil. Which has zero projection in the Approved Budget Estimate due to Covid-19 Pandemic.

**3.16 FIVE YEARS COMPARISON OF EXCESS CRUDE OIL ALLOCATION**

2020	2019	2018	2017	2016
2,843,830,458.74	2,073,239,909.37	2,366,462,690.58	5,082,644,302.83	1,712,490,412.23



**3.17 CONSOLIDATED REVENUE FUND CHARGES**

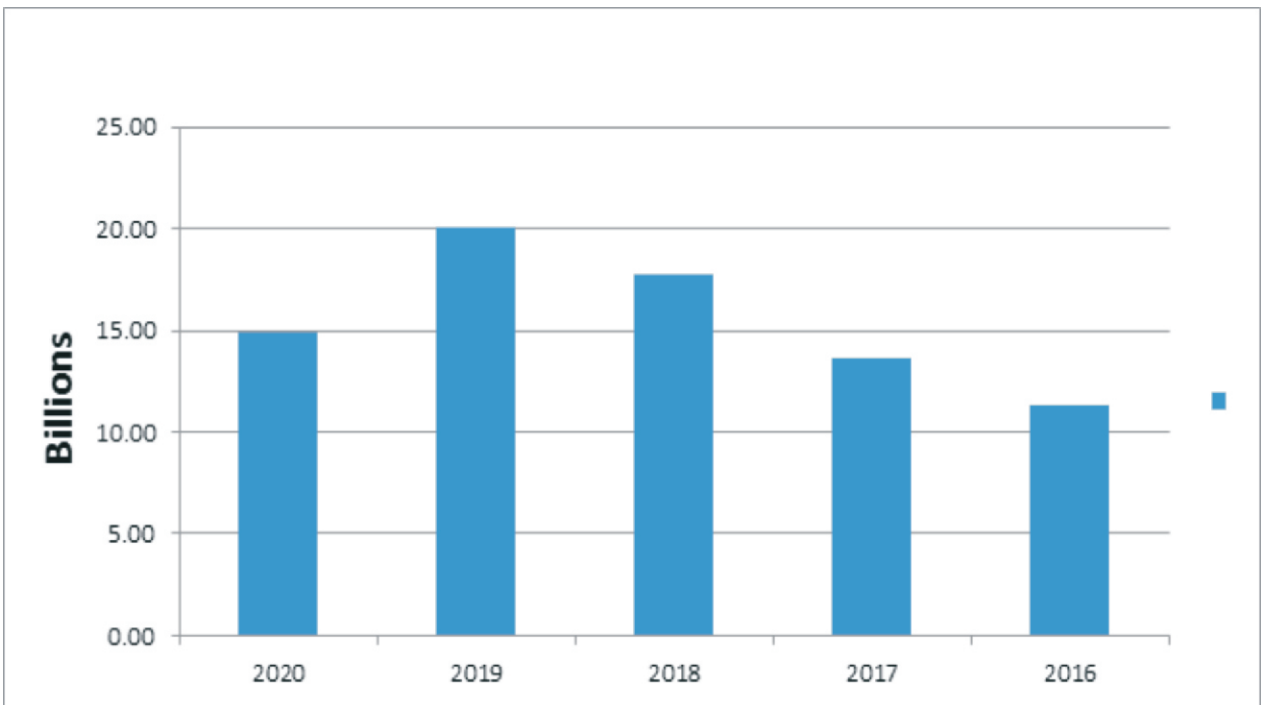
A total of N14,924,322,432.99 was expended as a charge from the Consolidated Revenue Fund in-respect of Salaries and Allowances of Public Office Holders, Public Debt Charges, Pension and Gratuity. Which revealed a decreased of N5,161,273,294.11 or 25% when compared with that of previous year which stood at N20,085,595,727.10. Details as tabulated below:-

DETAILS	NOTES	AMOUNT (N)
Public Officers Salaries	4J	511,274,736.28
Public Debt Charges	19, 20 & 24	8,025,217,196.48
Pension and Gratuity	7	6,387,830,500.23
<b>TOTAL =</b>		<b>14,924,322,432.99</b>

**3.18 FIVE YEARS COMPARISON FIGURES FOR CONSOLIDATED REVENUE FUND CHARGES**

2020	2019	2018	2017	2016
14,924,322,432.99	20,085,595,727.10	17,721,995,230.85	13,661,721,994.91	11,348,246,687.81

There was a decrease of N5,161,273,294.11 in the year under review.

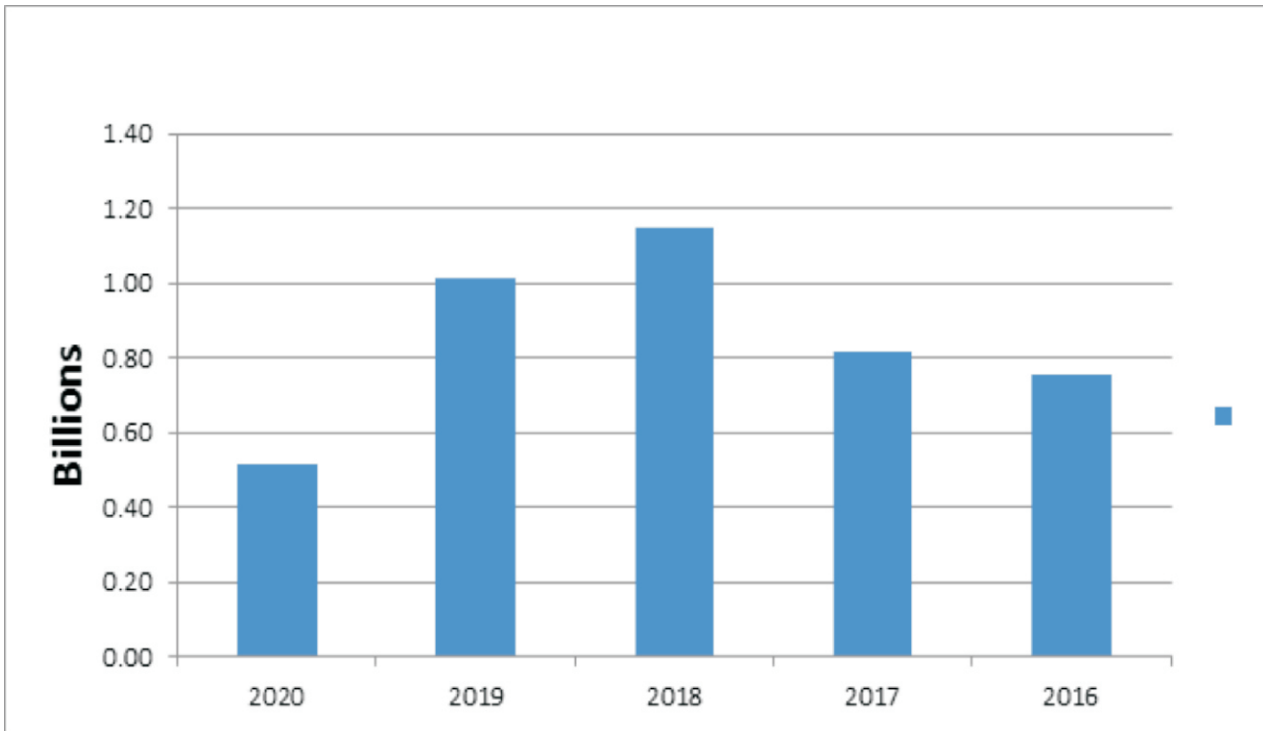


**3.19 FIVE YEARS COMPARISON OF PUBLIC OFFICE HOLDERS SALARIES**

2020	2019	2018	2017	2016
511,274,736.28	1,013,780,411.38	1,147,445,860.03	818,106,985.37	753,163,733.47



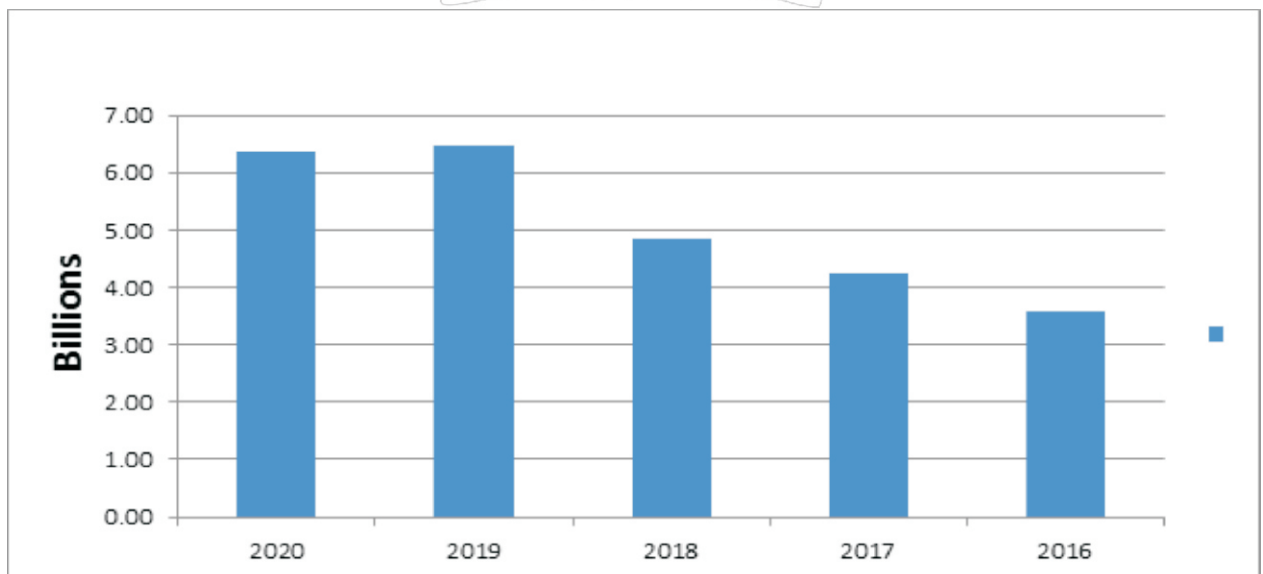
There was a decreased of N502,505,675.10 in the year under review



**3.20 FIVE YEARS ANALYSIS OF PENSION AND GRATUITY PAID DURING THE YEAR**

2020	2019	2018	2017	2016
6,387,830,500.23	6,474,519,910.36	4,836,977,789.40	4,243,041,764.96	3,588,384,429.89

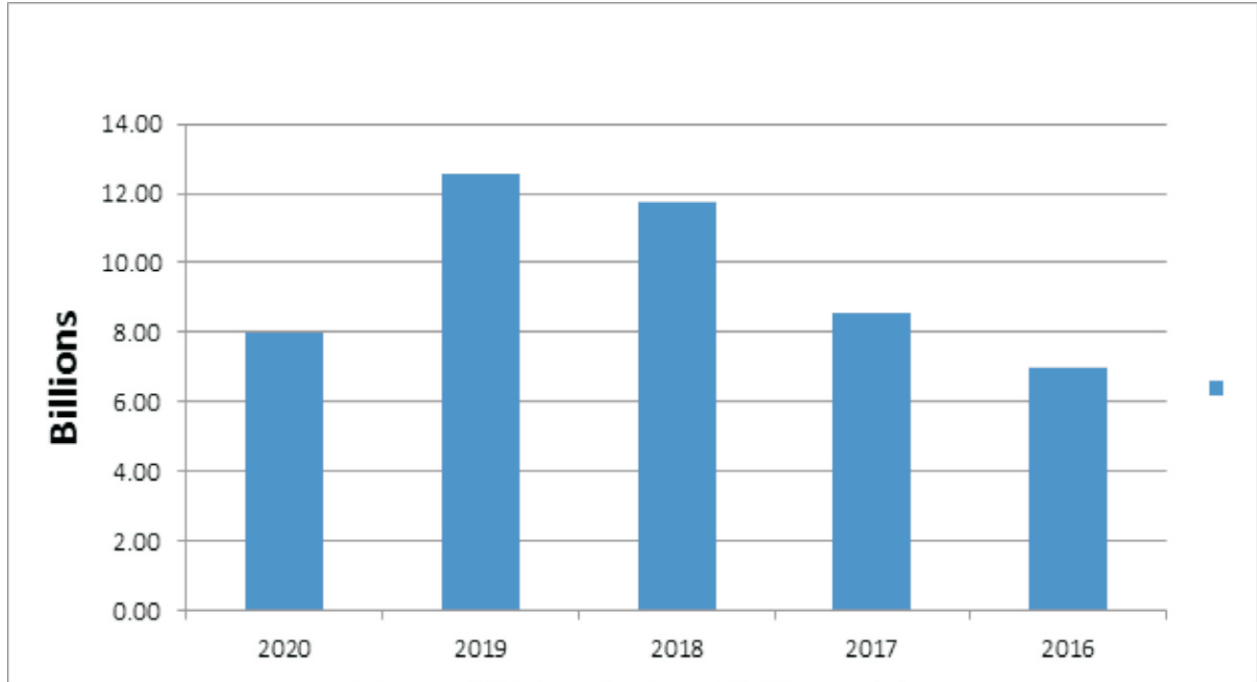
There was decease of N86,689,410.13 in the year under review.



**3.21 FIVE YEARS ANALYSIS OF TOTAL PUBLIC DEBT CHARGES**

2020	2019	2018	2017	2016
8,025,217,196.48	12,597,295,405.56	11,737,571,581.42	8,586,245,749.14	7,003,908,264.90

There was decreased of N4,572,078,209.08 in the year under review.



**3.22 DEDUCTIONS FROM STATUTORY ALLOCATION**

Accountant General's accounts and records revealed that a total of N13,049,128,519.39 stood as deductions from Statutory Allocations for the year under review. See Note 1B Column A for details.

**3.23 INCREASE IN INTERNALLY GENERATED REVENUE (IGR)**

Analysis of Internally Generated Revenue(IGR) for the year under review as revealed by the Accountant General's accounts shows that there was an increase in collection of N745,975,873.56 as against that of the previous year. Total IGR for the year under review amounted to N13,039,294,812.42 as against that of the previous year which stood at N12,293,318,938.86 thus revealing an increase of N745,975,873.56 or 5.72%. I however believe there is still room for improvement. All prospect tax payers should be brought into the tax net.

**3.24 WEAKNESS IN INTERNAL REVENUE GENERATION**

It is indisputable that loss in oil revenue has become a world phenomenon and especially in Nigeria which is the mainstay of the economy. The need for

developing other sources of revenue generation to help sustain the economy has therefore become necessary. There was a gradual increase in local revenue generation over the years in response to my numerous observations concerning its decline. However, there was a fall in some Codes IGR in the year under review of amounted to N3,653,244,325.84. I therefore call on Accounting Officers to exert more effort in revenue generation to compliment Federal Allocations meant for developmental purposes. Details of Shortfall and Surplus are shown on table below:-

**SHORTFALL IN SOME INTERNALLY GENERATED REVENUE CODES**

DETAILS	APPROVED BUDGET 2020	ACTUAL 2020	VARIANCES
LICENCES	103,639,287.00	87,029,012.94	(16,610,274.06)
FEES	654,804,199.56	234,707,735.29	(420,096,464.27)
FINES	25,634,410.00	12,166,100.00	(13,468,310.00)
SALES	306,030,000.00	18,252,495.00	(287,777,505.00)
EARNINGS	484,499,867.50	1,502,456.00	(452,997,411.50)
SALES/RENT ON GOVERNMENT BUILDINGS	33,440,612.95	30,036,932.80	(3,403,680.15)
REPAYMENT GENERAL	1,525,224,467.79	542,219,269.53	(983,005,198.26)
INTEREST EARNED	1,699,388,770.58	253,723,287.99	(1,445,685,482.59)
RE-IMBURSEMENT	780,000.00	560,000.00	(220,000.00)
<b>TOTAL =</b>	<b>4,833,441,615.38</b>	<b>1,180,197,289.55</b>	<b>(3,653,244,325.84)</b>

**SURPLUS IN SOME INTERNALLY GENERATED REVENUE CODES**

DETAILS	APPROVED BUDGET 2020	ACTUAL 2020	VARIANCES
DIRECT TAXES	9,310,730,093.00	11,679,914,905.92	2,369,184,812.92
RENT ON LANDS & OTHERS	14,000,000.00	15,670,024.74	1,670,024.74
INVESTMENT INCOME	234.94	163,512,592.21	163,512,357.27
<b>TOTAL =</b>	<b>9,324,730,327.94</b>	<b>11,859,097,522.87</b>	<b>2,534,369,194.93</b>

**3.25 IPSAS IMPLEMENTATION**

I want to sincerely appreciate the effort of the government for a quick response to my call for the constitution of IPSAS Implementation Committee (IIC) as contained in my 2013 and 2014 Annual Report. This immediate action was also in response to Federal Government Circular on the need for all governments in the country to constitute such committee in their respective states and MDAs in preparation for the implementation of IPSAS Accrual in 2016. The Committee should continue to sit with a view to assessing the progress made and monitor the level of staff training to meet up the challenge.

However, the financial statements presented comply with the provision of the constitution of the Federal Republic of Nigeria 1999 as amended and other Extent Rules and Regulations as well as in conformity with the standardized reporting format approved by the Federal Government of Nigeria. The Financial Statements have been prepared on the basis of historical cost, unless otherwise stated and are on Cash Basis. In line with provision of International Public Sector Accounting Standard (IPSAS).

### 3.26 **ARREARS OF GRATUITY**

The total amount of unpaid gratuity due to retirees is gradually becoming alarming. Total unpaid gratuity due to retirees as at 31<sup>th</sup> December, 2020 stands at N22,746,369,126.87.

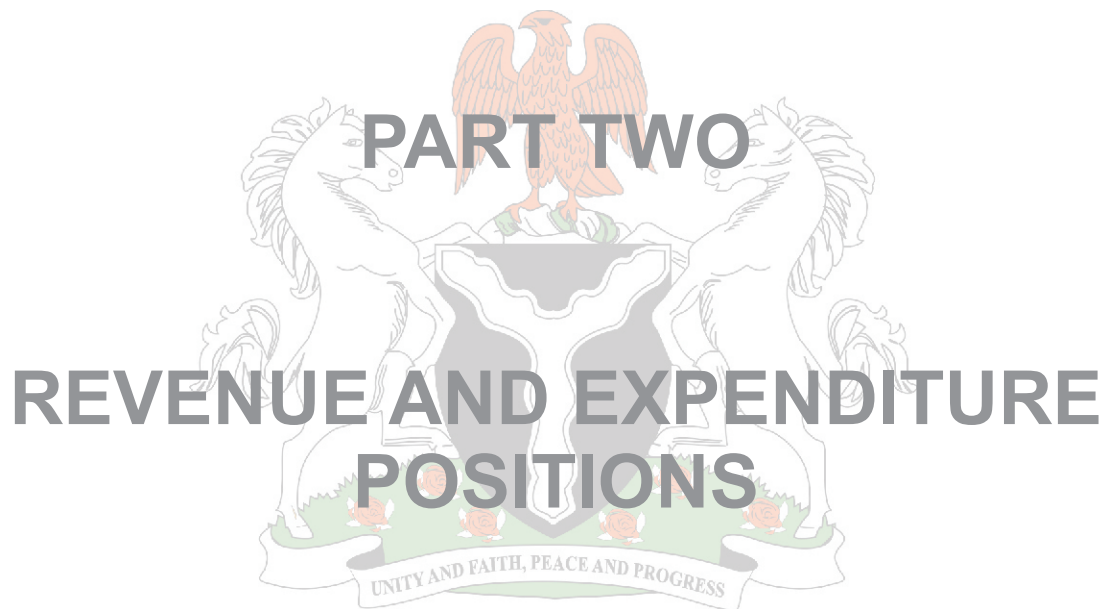
It is time for the attention of the government to be geared towards settling this amount before it becomes a menace. Settling this amount will also alleviate the sufferings and hardship of the retirees.

### 3.27 **LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS**

The indiscriminate taking of loans to pay for government services other than capital projects should be discouraged. I want to advice that loans taken should be tied to specific Projects or Programmes after adequate assessment of the project being executed. For instance, it will be unrealistic for the government to take a loan in order to pay staff salaries. Therefore, it is necessary to draw the attention of the government in this area.

### 3.28 **MONTHLY CASH FLOW STATEMENTS**

It is well appreciated that the present administration is one of probity and accountability. This can only succeed if the organs of governance can respect the instrumentality of the system. It is in this premise that I still want to call on the Accountant General to, as a matter of responsibility, send the monthly cash flow of the government to my office to ease verification processes before year end. Moreover, I have insisted that Monthly Report of the Internal Auditors should be copied to my Office to enable me rely on the information supplied by the Accountant General. For the avoidance of doubt Auditor General was unrestricted access to information as contained in the Constitution of the Federal Republic of Nigeria.



## 4.0 REVENUE

### 4.1 INTRODUCTION

This aspect of the report is aimed at highlighting performance, that is, achievement or otherwise, of revenue targets. It also shows the extent of compliance with expenditure limits as contained in the various Appropriation Warrants issued to the Accountant General for the period under review.

### 4.2 TOTAL RECURRENT REVENUE

Actual amount that was realized in the year under review as total recurrent revenue amounted to N76,483,917,820.98 as against the estimated figure of N73,408,637,325.76. This represented 104.18% of the estimated figure and also revealed a surplus of N3,075,280,495.24 or 4.18%.

Below shows summary of recurrent revenue for the year under review:-

DETAILS	1 ACTUAL 2019	2 ESTIMATE 2020	3 ACTUAL 2020	2 - 3=4 VARIANCE.
Statutory Allocation	51,926,786,573.97	44,425,196,507.00	46,720,179,950.79	(2,294,983,443.79)
Value Added Tax	13,743,379,568.14	14,825,268,874.00	16,724,443,057.77	(1,899,174,183.77)
Direct Taxes	6,514,158,463.88	9,310,730,093.00	11,679,914,905.92	(2,369,184,812.92)
Licenses	79,989,026.60	103,639,287.94	87,029,012.94	16,610,275.00
Fees	434,755,904.43	654,804,199.56	234,707,735.29	420,096,464.27
Fines	14,511,041.31	25,634,410.00	12,166,100.00	13,468,310.00
Sales	58,910,255.49	306,030,000.00	18,252,495.00	287,777,505.00
Earnings	8,629,009.44	484,499,868.00	1,502,456.00	482,997,412.00
Sales/Rent on Government Buildings	6,121,622.13	33,440,612.95	30,036,932.80	3,403,680.15
Sales/Rent on Lands and Others	5,738,324.46	14,000,000.00	15,670,024.74	(1,670,024.74)
Repayments General	4,217,040,670.12	1,525,224,467.79	542,219,269.53	983,005,198.26
Investment Income	256,134.73	234.94	163,512,592.21	(163,512,357.27)
Interest Earned	952,728,486.27	1,699,388,770.58	253,723,287.99	(445,665,482.59)
Reimbursement	480,000.00	780,000.00	560,000.00	220,000.00
<b>TOTAL</b>	<b>77,963,485,080.97</b>	<b>73,408,637,325.76</b>	<b>76,483,917,820.98</b>	<b>(3,075,280,495.24)</b>

The above table shows total Recurrent Revenue of N76,483,917,820.98 which revealed a decrease of N1,479,567,259.99 in the year under review when compared with that of previous year which amounted to N77,963,485,080.97 representing 1.89%.

The Statutory Allocation which amounted to N46,720,179,950.79 accounted for 61.08% of the total Recurrent Revenue of N76,483,917,820.98.

Internally Generated Revenue accounted of N13,039,294,812.42 accounted for 17.05% of the total Recurrent Revenue while Value Added Tax of N16,724,443,057.77 accounted for 21.86% of the total Recurrent Revenue.

#### 4.3 DEFICIT IN SOME RECURRENT REVENUE CODES

A comparison of some estimated recurrent codes with actual performance as contained in Accountant General's accounts and report for 2020 revealed that a deficit of N3,653,244,325.84 was recorded as shown on table below:-

##### DETAILS OF DEFICIT IN SOME RECURRENT REVENUE CODES

	1	2	1 - 2=3
DETAILS	ESTIMATE 2020	ACTUAL 2020	VARIANCE.
Licenses	103,639,287.94	87,029,012.94	16,610,275.00
Fees	654,804,199.56	234,707,735.29	420,096,464.27
Fines	25,634,410.00	12,166,100.00	13,468,310.00
Sales	306,030,000.00	18,252,495.00	287,777,505.00
Earnings	484,499,868.00	1,502,456.00	482,997,412.00
Sales/Rent on Government Buildings	33,440,612.95	30,036,932.80	3,403,680.15
Repayments General	1,525,224,467.79	542,219,269.53	983,005,198.26
Interest Earned	1,699,388,770.58	1,253,723,287.99	445,665,482.59
Reimbursement	780,000.00	560,000.00	220,000.00
<b>TOTAL</b>	<b>4,833,441,616.82</b>	<b>2,493,466,731.80</b>	<b>2,339,974,885.02</b>

#### 4.4 SURPLUS IN SOME RECURRENT REVENUE CODES

A comparison of some estimated recurrent codes with actual performance as contained in Accountant General's accounts and report for 2020 revealed that a Surplus of N6,728,524,822.49 was recorded as shown on table below:-

##### DETAILS OF SURPLUS IN SOME RECURRENT REVENUE CODES

	2	3	2 - 3=4
DETAILS	ESTIMATE 2020	ACTUAL 2020	VARIANCE.
Statutory Allocation	44,425,196,507.00	46,720,179,950.79	(2,294,983,443.79)
Value Added Tax	14,825,268,874.00	16,724,443,057.77	(1,899,174,183.77)
Direct Taxes	9,310,730,093.00	11,679,914,905.92	(2,369,184,812.92)
Sales/Rent on Lands and Others	14,000,000.00	15,670,024.74	(1,670,024.74)
Investment Income	234.94	163,512,592.21	(163,512,357.27)
<b>TOTAL</b>	<b>68,575,195,708.94</b>	<b>75,303,720,531.43</b>	<b>(6,728,524,822.49)</b>

## 5.0 EXPENDITURE

### 5.1 RECURRENT EXPENDITURE

The actual recurrent expenditure for the year under review amounted to N71,666,624,926.63. This represented 86.42% of the estimated figure of N82,925,979,617.86 as detailed below:-

#### SUMMARY OF RECURRENT EXPENDITURE

DETAILS	BUDGET 2020	ACTUAL 2020	VARIANCE
Personnel Cost (Including Salaries on CRF Charges)	32,003,153,208.99	30,191,779,346.42	1,811,373,862.57
Overhead Cost (Ministries)	27,221,070,302.36	24,773,420,339.07	2,447,649,963.29
Subvention to Parastatals	4,788,225,089.75	2,288,377,544.43	2,499,847,545.32
External/Internal Loans	12,067,209,502.71	8,025,217,196.48	4,041,992,306.32
Consolidated Revenue Fund Charges Pension & Gratuity	6,846,291,514.05	6,387,830,500.23	458,461,013.82
<b>TOTAL =</b>	<b>82,925,979,617.86</b>	<b>71,666,624,926.63</b>	<b>11,259,324,691.23</b>

#### DETAILS OF RECURRENT EXPENDITURE ACCORDING TO SECTORS AS AT 31<sup>ST</sup> DECEMBER, 2020

##### "A" PERSONNEL COST MINISTRY

DETAILS	NOTES	APPROVED ESTIMATE 2020	ACTUAL 2020	SURPLUS/ DEFICIT
Admin Sector	4A	2,642,059,398.23	2,261,847,175.49	380,212,222.74
Economic Sector	4B	3,350,490,552.78	3,055,165,427.88	295,325,124.90
Law & Justice	4C	3,231,793,677.21	3,143,355,618.57	88,438,058.64
Regional Sector	4D	0	0	0
Social Service Sector	4E	5,839,462,962.30	5,703,915,251.95	135,547,710.35
<b>TOTAL =</b>		<b>15,063,806,590.52</b>	<b>14,164,283,473.89</b>	<b>899,523,116.63</b>

##### 'B" PERSONNEL COST PARASTATALS

DETAILS	NOTES	APPROVED ESTIMATE 2020	ACTUAL 2020	SURPLUS/ DEFICIT
Admin Sector	4F	370,157,003.79	339,322,899.75	30,834,104.04
Economic Sector	4G	2,323,685,222.34	2,100,036,488.72	223,648,733.62
Law & Justice	-	0	0	0
Regional Sector	-	0	0	0
Social Service Sector	4I	13,488,414,684.39	13,076,861,747.78	411,552,936.61
<b>TOTAL =</b>		<b>16,182,256,910.52</b>	<b>15,516,221,136.25</b>	<b>666,035,774.27</b>



**“C” PUBLIC OFFICERS SALARIES**

DETAILS	NOTES	APPROVED ESTIMATE 2020	ACTUAL 2020	SURPLUS/ DEFICIT
Public Officers Salaries (S.S.G)	4J	228,639,988.83	222,090,837.70	6,549,151.13
Public Officers Salaries (H.O.C.S)	4J	191,774,303.86	49,412,251.02	142,362,052.84
Public Officers Salaries (BASHA)	4J	336,675,415.26	239,771,647.56	96,903,767.70
<b>TOTAL PUBLIC OFFICERS' SALARY=</b>		<b>757,089,707.95</b>	<b>511,274,736.28</b>	<b>245,814,971.67</b>
<b>GRAND TOTAL PERSONNEL COST A+B+C =</b>		<b>32,003,153,208.99</b>	<b>30,191,779,346.42</b>	<b>1,811,373,862.57</b>

**OVERHEAD COST MINISTRIES**

DETAILS	NOTES	APPROVED ESTIMATE 2020	ACTUAL 2020	SURPLUS/ DEFICIT
Admin Sector	6A	17,397,280,080.08	15,999,530,232.48	1,397,749,847.60
Economic Sector	6B	7,249,447,608.07	6,790,941,657.82	458,505,950.25
Law & Justice	6C	825,997,103.41	618,951,519.20	207,045,584.21
Regional Sector	6D	0	0	0
Social Sector	6E	1,748,345,510.80	1,363,996,929.57	384,348,581.23
<b>TOTAL =</b>		<b>27,221,070,302.36</b>	<b>24,773,420,339.07</b>	<b>2,447,649,963.29</b>

**SUBVENTION TO PARASTATALS**

DETAILS	NOTES	APPROVED ESTIMATE 2020	ACTUAL 2020	SURPLUS/ DEFICIT
Admin Sector	8A	1,478,707,012.48	542,823,560.11	935,883,452.37
Economic Sector	8B	1,115,107,099.27	825,966,748.20	289,140,351.07
Law & Justice	8C	0	0	0
Regional Sector	-	0	0	0
Social Sector	8D	2,194,410,978.00	919,587,236.12	1,274,823,741.88
<b>TOTAL =</b>		<b>4,788,255,089.75</b>	<b>2,288,377,544.43</b>	<b>2,499,847,545.32</b>

**RE-PAYMENT OF EXTERNAL/INTERNAL LOANS**

DETAILS	NOTES	APPROVED ESTIMATE 2020	ACTUAL 2020	SURPLUS/ DEFICIT
External Loans	19, 20 & 24	12,067,209,502.71	8,025,217,196.48	4,041,992,306.23
<b>TOTAL =</b>		<b>12,067,209,502.71</b>	<b>8,025,217,196.48</b>	<b>4,041,992,306.23</b>

**CONSOLIDATED REVENUE FUND CHARGES PENSION & GRATUITY**

DETAILS	NOTES	APPROVED ESTIMATE 2020	ACTUAL 2020	SURPLUS/ DEFICIT
Consolidated Revenue Fund Charges Pension & Gratuity	7	6,846,291,514.05	6,387,830,500.23	458,461,013.82
<b>TOTAL =</b>		<b>6,846,291,514.05</b>	<b>6,387,830,500.23</b>	<b>458,461,013.82</b>

**5.2 OVER EXPENDITURE PERSONNEL COST:**

Below are some Ministries, Departments and Agencies (MDAs) who have an Over Expenditure in Personnel Cost totaling N612,175.80.

	BUDGET 2020	ACTUAL 2020	VARIANCE
1. Ministry of Tourism and Culture	- 0	N501,863.68	N501,863.68
2. Ministry of Lands and Survey	- 0	N73,512.12	N 73,512.12
3. Bauchi State Assembly Commission	- 0	<u>N36,800.00</u>	<u>N 36,800.00</u>
<b>TOTAL EXPENDITURE</b>	<b>= 0</b>	<b><u>N612,175.80</u></b>	<b><u>N612,175.80</u></b>

**5.3 CAPITAL ESTIMATES/RECEIPTS:**

It is worth noting that government objectives in terms of provision of basic amenities for the improvement of the lives of the citizenry are outlined in this aspect of fiscal policy. This paragraph therefore, is intended to highlight achievements in capital receipts as well as actual execution of projects and programmes in relation to the targets. Details are as shown below: -

**CAPITAL RECEIPTS**

DETAILS	NOTES	ESTIMATE 2020	ACTUAL RECEIPTS 2020	SHORTFALL 2020
Internal Loans	24	43,860,000,000.00	12,000,000,000.00	(31,860,000,000.00)
External Loans	19	9,005,001,297.72	7,111,323,585.13	(1,893,677,712.59)
Aids & Grants	10	22,565,896,273.00	7,626,000,000.00	(14,939,896,273.00)
Miscellaneous	-	5,514,432,307.26	-	(5,514,432,307.26)
<b>TOTAL =</b>		<b>80,945,329,877.98</b>	<b>26,737,323,585.13</b>	<b>(54,209,006,292.85)</b>

**5.4 SHORTFALL IN CAPITAL RECEIPTS**

The sum of N54,209,006,292.85 was observed as total shortfall in capital receipts for the period under review. This represented 67% of an estimated amount of N80,945,329,877.98 necessitated by an unrealistic budgeting. The sum of N26,737,323,585.13 which was derived from Aids & Grant, Internal Loan and External Loans during the period under review, as reflected on the

Accountant General Financial Statements, I noted that the state did not received anything as Miscellaneous Capital Receipts when compared with previous year in which the sum of N18,258,684,523.63 was realised.

### 5.5 AIDS AND GRANTS

The sum of N7,626,000,000.00 was received as Aids and Grants from State Fiscal Transparency Accountability and Sustainability Programme (SFTAS) as assessment performance for 2019 and 2020 Accounts which represents 33.79% of the estimated figure of N22,565,896,273.00 as reflected in the Accountant General's Audited Financial Statements as detailed below:

#### **PERFORMANCE GRANTS RECEIVED FROM SFTAS**

Amount Earned For 2019 Performance	=	N2,268,000,000.00
Amount Earned For 2020 Performance	=	<u>N5,358,000,000.00</u>
<b>TOTAL</b>	=	<b><u>N7,626,000,000.00</u></b>

### 5.6 CAPITAL EXPENDITURE

The implementation of capital budget on projects that positively impact in the lives of the citizenry is made possible through a reasonable achievement in capital receipts. The Accountant General's Accounts for the year ended 31<sup>st</sup> December, 2020 showed actual Capital Expenditure of N39,415,209,478.22 representing 44.98% of the Approved Estimated Capital Expenditure of N87,637,421,793.85, a summary of which is tabulated below: -

SECTORS	NOTES	APPROVED ESTIMATES 2020	ACTUAL EXPENDITURE AMOUNT 2020	PERCENTAGE (%) ACHIEVED
Cap. Exp. General Admin.	11B	7,605,356,248.43	2,162,181,654.89	28.43%
Cap. Exp. Economic	11C	46,196,365,365.33	30,737,710,639.61	66.53%
Cap. Exp. Law and Justice	11D	660,332,437.61	110,239,722.94	16.89%
Cap. Exp. Social Service Sector	11E	33,175,367,742.48	6,405,077,460.78	19.30%
<b>TOTAL =</b>		<b>87,637,421,793.85</b>	<b>39,415,209,478.22</b>	<b>44.98%</b>



**PART THREE**

**STATEMENT OF OPERATING  
ASSETS AND LIABILITIES**

UNITY AND FAITH, PEACE AND PROGRESS

6.0 **INTRODUCTION**

The information contained in this section of the report, especially in respect of statements 1 & 2, are extracts from the Accountant General's audited financial statements and accounts which contained the detailed schedules of revenue and expenditure as well as the notes that accompany them.

6.1 **STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2020**

Government statement of operating Assets and Liabilities for the year ended 31<sup>st</sup> December, 2020 is as tabulated below: -

ASSETS	NOTES	ACTUAL 2020	ACTUAL 2019
CRF Bank Balance (CBN/CRF Bank)	12	14,626,716,255.52	2,242,115,005.74
Cash Balances with Sub-Treasury	13	1,396,687,075.42	1,833,651,765.23
Cash Held by MDAs	14	1,629,658,386.33	234,832,230.36
Other Banks of the Treasury	12	7,084,943,019.69	13,405,218,835.69
<b>TOTAL LIQUID ASSETS =</b>		<b>24,738,004,736.96</b>	<b>17,715,817,337.02</b>
<b>INVESTMENTS AND OTHER CASH ASSETS: -</b>			
State Government Investments	15	11,688,900,387.58	11,582,228,510.21
Imprests	16	255,026,320.86	255,026,320.86
Advances	17	751,081,827.01	593,092,062.38
Remittances in Transit	18	8,536,095,878.19	14,887,763,021.71
<b>TOTAL INVESTMENTS AND OTHERS CASH ASSETS =</b>		<b>21,231,024,411.64</b>	<b>27,318,109,915.16</b>
Liability Over Assets	29	119,781,982,489.49	104,806,203,644.62
<b>TOTAL ASSETS =</b>		<b>165,751,011,638.09</b>	<b>144,540,130,896.80</b>
<b>LIABILITIES: -</b>			
<b>PUBLIC FUNDS: -</b>			
Consolidated Revenue Fund		37,022,851,674.71	32,205,558,780.36
Capital Development Fund		5,503,113,712.99	18,180,999,606.08
Trust and Other Public Funds		3,443,063,760.90	5,352,631,134.26
<b>TOTAL PUBLIC FUNDS=</b>		<b>45,969,029,198.60</b>	<b>45,033,927,252.18</b>
<b>EXTERNAL AND INTERNAL LOANS: -</b>			
External Loans States	19	51,266,010,987.40	41,314,957,252.18
Other Internal Loans (Promissory Notes)		--	NIL
FGN/States/LGC/Bonds & Treasury Bonds	20	14,397,224,978.72	15,300,727,756.27
Internal Loans from Other Funds	24	54,118,746,523.37	48,190,518,344.37
<b>TOTAL EXTERNAL AND INTERNAL LOANS =</b>		<b>119,781,982,489.49</b>	<b>104,806,203,644.62</b>

## 6.2 CONSOLIDATED REVENUE FUND (CRF)

The closing balance of this fund as at 31<sup>st</sup> December, 2020 stood at N37,022,851,674.71 as detailed below: -

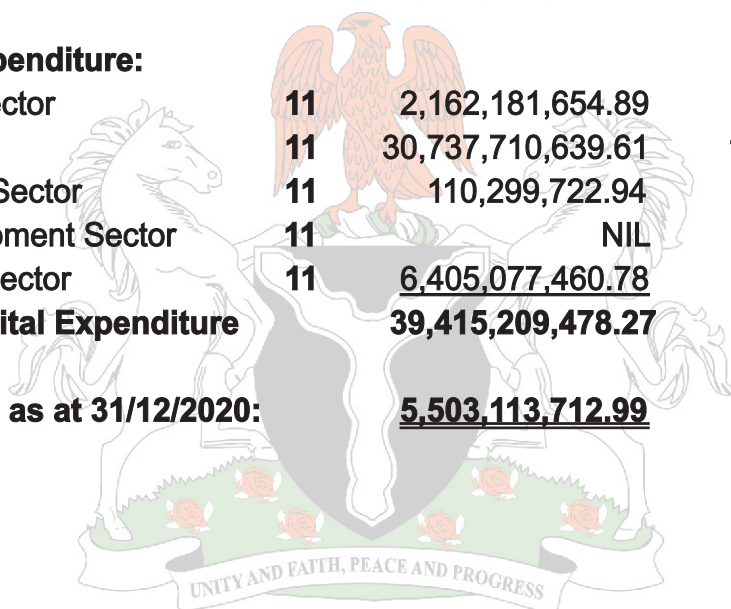
### CONSOLIDATED REVENUE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

DETAILS	NOTES	2020	2019
Opening Balance 1/1/2020		32,205,558,780.36	32,786,597,371.86
<b>Add Receipts:</b>			
Statutory Allocation	1	46,720,179,950.79	51,926,786,573.97
Share of VAT	1	16,724,443,057.77	13,743,379,568.14
Other Recurrent Rev. IGR	2	13,039,294,812.42	12,293,318,938.86
Transfer from CDF		NIL	NIL
<b>Sub-Total</b>	<b>=</b>	<b>76,483,917,820.98</b>	<b>77,963,485,080.97</b>
<b>Total Receipts</b>	<b>=</b>	<b><u>108,689,476,601.34</u></b>	<b><u>110,750,082,452.33</u></b>
<b>Less Expenditure:</b>			
Personnel Cost (Including CRF Charge)	4	30,191,779,346.42	30,196,671,550.52
Overhead Cost	6	24,773,420,339.07	25,887,560,013.34
CRF Charges/ Pension & Gratuity	7	6,387,830,500.23	6,474,519,910.36
Subvention to Parastatals	8	2,288,377,544.43	3,388,476,792.19
Public Debt Charges	19, 20 & 24	8,025,217,196.48	12,597,295,405.56
Other Transfers		NIL	NIL
<b>Total Expenditure</b>	<b>=</b>	<b><u>71,666,624,926.63</u></b>	<b><u>78,544,523,671.97</u></b>
Operating Balance:		37,022,851,674.71	32,205,558,780.36
Appropriation/Transfers		NIL	NIL
<b>Closing Balance as at 31/12/2020:</b>		<b><u>37,022,851,674.71</u></b>	<b><u>32,205,558,780.36</u></b>

## 6.3 CAPITAL DEVELOPMENT FUND (CDF)

The closing balance of this fund as at 31<sup>st</sup> December, 2020 stood at Nine Billion, Five Hundred and Eleven Million, Seven Hundred and Thirty Six Thousand, Eight Hundred and Twenty Nine Naira, Forty One Kobo (N5,503,113,712.99) only as detailed below: -

DETAILS	NOTES	2020	2019
Capital Fund Opening Balance 1/1/2020	-	18,180,999,606.08	5,213,963,577.15
<b>Add Revenue:</b>			
Aids and Grants	10	7,626,000,000.00	NIL
Domestic Loans (Financial. Inst.)	24	12,000,000,000.00	5,291,898,576.38
External Loans (Financial. Inst.)	19	7,111,323,585.13	14,828,052,821.93
Other Capital Receipts		<u>NIL</u>	<u>18,258,684,523.63</u>
<b>Sub-Total</b>	<b>=</b>	<b><u>26,737,323,585.13</u></b>	<b><u>38,378,635,921.94</u></b>
<b>Total Revenue Available</b>	<b>=</b>	<b>44,918,323,191.21</b>	<b>43,592,599,499.09</b>
<b>Less Capital Expenditure:</b>			
Administration Sector	11	2,162,181,654.89	866,590,257.41
Economic Sector	11	30,737,710,639.61	18,543,893,060.90
Law and Justice Sector	11	110,299,722.94	83,094,614.93
Regional Development Sector	11	NIL	126,985,175.00
Social Services Sector	11	<u>6,405,077,460.78</u>	<u>5,791,036,784.77</u>
<b>total Capital Expenditure</b>		<b>39,415,209,478.27</b>	<b>25,411,599,893.01</b>
<b>Closing Balance as at 31/12/2020:</b>		<b><u>5,503,113,712.99</u></b>	<b><u>18,180,999,606.08</u></b>





**PART FOUR**

**REPORT ON MINISTRIES, EXTRA  
MINISTERIAL DEPARTMENTS AND  
AGENCIES.**



**7.0 INTRODUCTION:**

This aspect of the report outline observations which were made in the course of routine auditing during the year of this report and which were brought to the notice of the affected Accounting Officers, but did not respond to the observations despite series of reminders. However, in the course of audit operations for 2020, a total of 177 Queries/Observations were raised and sent to various MDAs. A total of 158 Queries/Observations were cleared within the year under review leaving a balance of 19 un-attended to which are analyzed below:-

**7.1 I. PENSION**

**CERTIFICATION OF RETIREMENT/DEATH:**

In the financial year ended 31<sup>st</sup> December, 2020, there were a total of Two Thousand and Twenty (2020) Employees/Officers who left the services of Bauchi State Government by Voluntary and Compulsory/Mandatory Retirement, Withdrawal of Service and Death in active service.

**ii. PENSION AND GRATUITY:**

As at the year ended 31<sup>st</sup> December, 2020 total amount to be recovered from monthly deduction in-respect of Retirement/Death benefit due to Over Payment of Salaries Over Aged, Over Stayed in Service/Loan which is to be recovered during payment of benefits to the Retiring Officers, amounting to One hundred and Sixty Eight Million, Six Hundred and Eighteen Thousand, Four Hundred and Ninety Five naira, Thirty Eight Kobo (N168,618,495.38) only. See detailed table here under:-

**MONTHLY SUMMARY OF DEDUCTION IN-RESPECT OF RETIREMENT/DEATH BENEFIT DUE TO OVER-PAYMENT OF SALARY, OVER AGED/OVER STAYED IN SERVICE/LOAN E.T.C. TO BE RECOVERED DURING PAYMENT FOR THE PERIOD JANUARY, 2020 TO DECEMBER, 2020**

S/N	MONTH	RETIREMENT BENEFIT	DEATH BENEFIT	TOTAL
1	January, 2020	13,690,384.69	4,032,125.21	17,722,509.90
2	February, 2020	10,267,864.56	4,660,627.56	14,928,492.12
3	March, 2020	20,698,033.53	2,144,940.43	22,842,973.96
4	April, 2020	15,367,686.61	3,523,094.59	18,890,781.20
5	May, 2020	9,328,244.89	867,897.54	10,196,142.43
6	June, 2020	7,510,082.36	2,162,221.32	9,672,303.68
7	July, 2020	5,355,356.94	1,533,521.66	6,888,878.60
8	August, 2020	15,608,006.18	3,308,754.70	18,916,760.88
9	September, 2020	9,036,555.34	2,520,811.09	11,557,366.43
10	October, 2020	12,080,370.29	2,617,216.91	14,697,587.20
11	November, 2020	8,391,742.74	944,352.21	9,336,094.95
12	December, 2020	9,019,318.52	3,949,285.51	12,968,604.03
<b>GRAND TOTAL =</b>		<b>136,353,646.65</b>	<b>32,264,848.73</b>	<b>168,618,495.38</b>

**iii. GOVERNMENT VEHICLES.**

Usually government attached official vehicles to Permanent Secretaries for ease of the performance of their official duties. It was observed with great concern that some Permanent Secretaries who left the Services of the Bauchi State Government went away with these vehicles without requesting or applying for the vehicles to be sold to them despite series of letter to the Head of Service on the matter all abortive. The government has a laid down procedure of disposal of Assets to retired Civil Servants. We may not hesitate to stop payment of their Pension until the needful is done. Find list of affected officers attached for your kind guidance:-

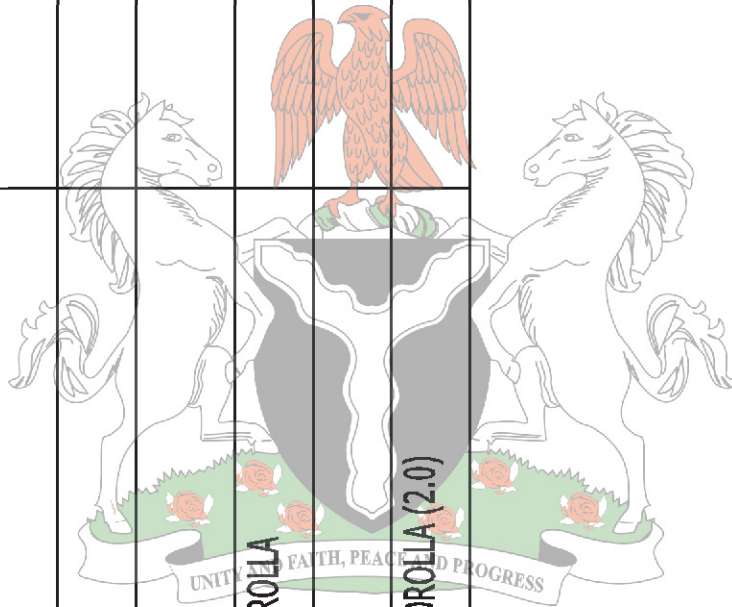


**LIST OF RETIRED PERMANENT SECRETARIES THAT HAVE OFFICIAL VEHICLES IN THEIR POSSESSION THAT HAS NOT BEEN VALUED FOR DEDUCTION FROM THEIR RETIREMENT BENEFITS**

S/N	NAMES	MAKE	CHASSIS NO.	DATE OF ALLOCATION	DATE OF RETIREMENT
1	ABDON DALLA GIN	1. LAND CRUSSER PARADO TX-BLACK COLOUR 2. TOYOTA CORROLLA (ASH COLOUR) 3. PEUGEOUT 406 COMFORT (GREEN COLOUR)	J9 BKO 46275 CPO 71401 N 591038091	15/07/2011 12/02/2014 12/09/2011	15/07/2016
2	ALH. HASHIMU DORI	TOYOTA CORROLLA 1.8 (BLACK COLOUR)	C 4533345	11/04/2012	02/04/2018
3	ALH. MOHAMMED R. ZWALL	TOYOTA CORROLLA 1.8 (BLACK COLOUR)	C 4514436	30/04/2012	25/03/2016
4	ALH. IBRAHIM SULE	TOYOTA PRADO LAND CRUSSER TX2 (BLACK COLOUR)	J9CK069 766	05/09/2012	23/11/2015
5	KHADI A. A. HAMID	TOYOTA CAMRY SALOON CAR	4T1BF3EK 2AU 065909	14/06/2013	2017
6	ALH. ALIYU ABDULLAHI	TOYOTA CORROLLA LX1 (BLACK COLOUR)	EXC 4434792	09/09/2011	31/12/2017
7	Haj. JUMMAI S. ABUBAKAR	TOYOTA CORROLLA 1.8 GL.1 (BLACK COLOUR)	451148	24/02/2012	10/08/2015
8	ALH. ADAMU A. IMAM	TOYOTA CORROLLA 1.8 (GREY METALIC COLOUR)	E403023722	11/04/2012	11/08/2016
9	ALH. YA'U GARBA HARDAWA	TOYOTA CORROLLA 1.8 (BLACK COLOUR)	C 4514125	11/04/2012	01/01/2017
10	UMAR YAKUBU TORO	1. TOYOTA HILUX 2. TOYOTA CORROLLA 1.8 (BLACK COLOUR)	MROFX22G68 1306123 PLATE NO: BA -327 A -09. 4583332	30/01/2012 11/04/2012	04/08/2017
11	ALH. WAZIRI YAHAYA JALAM	HONDER CIVIC SALOON LX1 1.8 IVTEC (DARK BLUE COLOUR)	3409465	12/03/2006	24/06/2016
12	ALH. SAMBO UMAR JUMBERI	HONDA CIVIC SALOON LX1 1.8 VTEC/ASH COLOUR	5409429	02/12/2014	23/02/2016
13	ALH. YUSUF YARIMA	HONDA CIVIC SALOON ASH COLOUR	409443	12/03/2008	THEFTED BY ARMED ROBBERS 24/02/2016

14	ALHASSAN JUMBA	TOYOTA COROLLA 1.8 (BLACK COLOUR)	C 4512957	30/04/2012	04/05/2018
15	ENGR. MAHMUD ABDULKADIR	TOYOTA HILUX CUSTOM COLOUR	GOC 134876	25/01/2013	02/10/2017
16	ABDU ALIYU ILELAH				31/12/2015
17	HUDU YUNUSA ARI	TOYOTA COROLLA 1.8 (BLACK COLOUR)	4510479	24/02/2012	20/11/2015
18	AHMAD ALIYU ABDULLAHI	TOYOTA COROLLA (BLACK COLOUR)	4582377	28/02/2012	08/02/2017
19	ABDULMUMINI SADISU USMAN				31/12/2015
20	ADO SANTURAKI PALI	TOYOTA COROLLA EXI (WHITE COLOUR)	EOD 4587995	25/11/2013	24/02/2016
21	MUHAMMAD A. GARBA				24/02/2016
22	HASHIMU YAKUBU DUGURI				24/02/2016
23	AHMED S. JARMAJO				24/02/2016
24	MUHAMMAD AMINU IBRAHIM				01/07/2016
25	DR. IBRAHIM A. MOH'D	TOYOTA COROLLA (BLACK COLOUR)	4583401	30/04/2012	30/07/2014
26	ALH. AMINU IBRAHIM	TOYOTA COROLLA L.E. (GOLD COLOUR)	EE 589131299	09/10/2013	01/07/2016
27	HASHIMU Y. DUGURI	TOYOTA COROLLA			24/02/2016
28	ABDULMUMINI SADISU USMAN	TOYOTA COROLLA			31/12/2015
29	MAHMOUD A. GARBA	TOYOTA COROLLA 1.8		09/02/2011	24/02/2016
30	LIMAN BELLO	TOYOTA PRADO V6 (DARK -ARSH COLOUR)	K 110380	14/03/2017	
31	HAMISU H. MUHAMMAD	TOYOTA COROLLA 2.0 (BLACK COLOUR)	RK1.BL 9HE6J5262164	SEPTEMBER,2018	31/03/2019
32	DANLADI ADAMU GOKARU	TOYOTA CAMRY			
33	LYDIA J. SHEHU	TOYOTA COROLLA			
34	HAJIYA JUMMAI S. ABUBAKAR	TOYOTA COROLLA (BLACK COLOUR)	451148	24/02/2012	10/08/2015
35	ALHASSAN JUMBA	TOYOTA COROLLA (BLACK COLOUR)	D 4589376	15/07/2013	04/05/2018
36	DR. SA'IDU ALIYU GITAL	TOYOTA COROLLA (BLACK COLOUR)	C 4512957		
37	MUHAMMED AUWAL IBRAHIM	TOYOTA COROLLA (BLACK COLOUR)	4583359		

38	ADAMU HASHIMU (PS)	TOYOTAL COROLLA (2.0) LX1 (BLACK COLOUR)	RKLBL9HE215262629	25/09/2018	03/01/2021
39	SATDU SALEH (PS)	TOYOTA COROLLA			14/02/2021
40	ADO SARKING ASKA				
41	YELWA ABUBAKAR T/BALEWA				
42	YUSUF JIBRIN GHANI (LOCAL GOV'T. AUDITOR-GENERAL)				
43	SALE MAIGAMA	TOYOTA COROLLA			
44	DR. BALA MUSA LUKSHI (HCS)				
45	MUSA WADATA (PS)	TOYOTAL COROLLA (2.0)			



## 7.2 CONTRACT AWARDS

The concept of value for Money Audit (VFMA) received top most priority in the program of this Office accordingly verification were carried out in respect of some significant items of Capital Expenditure.

This was only possible in respect of expenditure items that were physical in nature in the case of social services such verifications could not be effectively, carried out due to the nature and circumstances under which such services were rendered.

However MDA's with capital projects in which observations were made during the verification exercise should treat these observations with seriousness after which this office is notified for necessary actions. In addition it is my candid request that relevant document relating to projects to be executed by the State Government i.e. Bills of Quantity, Variation Order (V.O) e.t.c. should be made available to the office at the appropriate time as we find it every difficult in many cases in obtaining them from the affected MDA's for the year under reviews.

### CONTRACT OBSERVATIONS.

#### 1. **BAUCHI STATE AGRICULTURAL SUPPLY COMPANY (BASAC)**

##### **A. Missing of Six hundred (600) Bags of Urea and Seventy six (76) Bags of NPK Totalled N4,200,000.00 and N418,000.00 RESPECTIVELY SUPPLIED TO**

Verification conducted revealed that supply of fertilizer by Bauchi State Government in 2019 for 2020 farming season in which 600 Bags of Urea and 76 Bags of NPK were transferred to Bogoro Service centre were missing from the Farm Service Centre under the custody of **Amanda Bukata** Casual Staff) Four million six hundred and eighteen thousand naira **N4,618,000.00**. The General Manager was communicated to take prompt action of recovering the amount involved and the response is still being awaited.

**Recommendation:-** The General Manager of the Company should immediately recover the amount and make available evidence of recovery for verification.

#### 2. **ABUBAKAR TATARI ALI POLYTECHNIC (ATAP)**

##### **A. NON EXECUTION OF WORK TOTALLED FOUR HUNDRED AND TWENTY THOUSAND N420,000.00 FOR REPAIRS OF DAMAGE ROOF**

We observed that the sum of **N420,000.00** (four hundred and twenty thousand naira) was paid to **Mustapha M. Jibrin** a staff of the Polytechnic on payment vouchers No. 165 dated 27<sup>th</sup> September, 2018 and Cheque **No.20000479** for repairs of damaged roof at Twin Lecture Theater. However, verification conducted revealed that no repairs were made.

has been communicated to the Accounting Officer and the response is still being waited.

**B. NON- EXECUTION OF WORK TOTALLING OF TWO HUNDRED THOUSAND NAIRA N200, 000.00 FOR RECONSTRUCTION OF SUCKAWAY.**

The sum of two hundred thousand naira was paid to **Dr. M.D Yusuf** (Medical Director) on PV No. 040 dated **11<sup>th</sup> September, 2018** and Cheque **No. 00000440** for reconstruction of Clinic Suck Away of the Polytechnic. However verification conducted revealed that no reconstruction work was done.

This has been communicated to the Accounting Officer and the response is still being awaited.

**C. NON-RESPONSES TO THE AUDIT QUERY.**

It was observed with dismay that management of the Polytechnic seems to have form the habit of non-attending to Audit Queries particularly on renovation and other related transactions.

**Recommendation:-** The Rector of the Polytechnic should recover the amount stated in A&B above and made available the recovery details for my verification and ensure responses to Audit Queries.

**3. BAUCHI STATE HOPITAL MANAGEMENT BOARD (HMB)**

**A. DIRECT LABOUR REPAIRS OF GENERATOR SET AND OFFICIAL VEHICLES TOTALED N740,000.00**

The sum of **N740,000.00** (seven hundred and forty thousand naira) was paid to **Barde Abdulkadir** on payment voucher **No. 2001** dated 8<sup>th</sup> April, 2019 for the repairs of Generator set and official vehicle However, verification conducted revealed that evidence to justify value for money proved abortive.

This has been communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:-** the Executive Secretary should ensure recovery of the amount involved to government coffer and made available records for verification.

**4. BAUCHI STATE BOARD OF INTERNAL REVENUE SERVICE (BOIRS)**

**A. UN-PRESENTED CONTRACT PAYMENT VOUCHERS TOTALED N15,431,650.00.**

Contracts payment vouchers totaling N15,431,650.00 (fifteen million four hundred and thirty one thousand six hundred and fifty naira) were not

As presented for my scrutiny. Contrary to Financial Regulation No.0701. detailed below:-

DATE	PV.	PAYEE	AMOUNT
July, 2019	2054	M/S SMD consultant	1,388,772
“ “	2214	M/S Green Lapel Construction	7,900,378
“ “	2227	M/S Mesr integrated Consult	6,142,500
	<b>Total</b>	<b>=</b>	<b><u>N15,431,650</u></b>

The Accounting Officer has been cautioned to trace their where-about and inform me in due course and there has been no response.

**Recommendation:-** The Executive Chairman is required to produce the document for scrutiny.

5. **MINISTRY OF HEALTH**

**A. M/S BAUCHI SURGICAL CONTRACT No. BA/CAB-SOL/CONT/2017/106:N14,629,970.00**

**NON- DEDUCTION OF VAT AND WHT TOTALLING N945,749.25**

Contract was awarded to the above named Contractor for supply of Hospital equipment at Government House Clinic at the cost of **N14,629,970.00**.

On scrutiny of the contracts documents and series of payment made revealed that the Contractor clearly added VAT in the submission of the contract sum, However, payment made on PV No. 2017 of April, 2019 revealed that VAT was not deducted from the payment made totaling **N945,749.25**. this was communicated to the Accounting Officer and the response is still being awaited.

**Recommendation:-** The Permanent Secretary should recover the amount involved and made available evidence for verification.

**B. M/S AL-HALAIYA GLOBAL RESOURCES LTD.  
CONTRACT NO.BA/CAB-SAL-CONT/2015/003:N151,609,706.79.**

The Contract for renovation, expansion and upgrading of General Hospital Kirfi was awarded to the above named Contractor at the total cost of one hundred and fifty one million six hundred and nine thousand seven hundred and six naira seventy nine kobo **N151,609,706.79k** only out of which the sum of **N6,588,000.00** was meant for the purchase of second hand Hilux Toyota Double cabin. after series of communication with the Ministry of Health on the matter, the ministry promised to deduct the amount N6,588,000.00 for the purchase of Hilux vide letter **No.MOH/GEN/S/162/V.II** dated **19<sup>th</sup> August, 2020** signed by Nuru Yakubu Umar



However, no response has being received up to the time of this report.

**Recommendation:-** the Permanent Secretary should communicate on the position of the matter.

6. **MINISTRY OF EDUCATION.**

**A. UN-ACCOUNTED 5% TAX AND 1% STAMP DUTY TOTALLED N2,709,000.00**

Payment for printing of Mock Exams 2019 was made to M/s Ramadan press LTD Bauchi totaling twelve million one hundred fifty thousand naira **N12,150,000.00** and another payment on PV. 2002 dated 6<sup>th</sup> September, 2019 was also made to **M/S Bin Maryam Nig. Ltd** totaling **N33,000,000.00** were **N729,000.00** and **N1,980,000.00** were deducted as 5% Tax and 1% Stamp Duty respectively from the Contractors totaling **N2,709,000.00** where observed not to have been accounted for.

This was communicated to the Accounting Officer and their response is still being awaited.

**Recommendation:-** the Permanent Secretary being the Accounting Officer should recover the amount involved and remit same to the appropriate Tax Authorities and made available evidence of payment for verification.

7. **BAUCHI STATE ENVIRONMENTAL PROTECTION AGENCY (BASEPA) YEAR 2020**

**A. CONSTRUCTION OF FIVE (5) UNITS OF WASTAGES COLLECTION CENTRES IN BAUCHI METROPOLIS TOALEDN28,777,934.58**

The sum of N28,777,934.58 was approved by the State Government for the Construction of five (5) Units of Wastages Collection Centres in Bauchi Metropolis, however, the sum of **N15,033,748.00** was paid to the Agency out of the Contract sum in which the following Expenditure were incurred:-

1.	Bakin Kura	-	N5,255,265.00
2.	Railway Road	-	N2,937,700.00
3.	Gwallaga Old Jumma'at Mosque	-	<u>N5,154,520.00</u>
	<b>Total</b>	<b>=</b>	<b>N13,347,485.00</b>

Therefore, the balance of N1,686,263.00 was not accounted for.

This was communicated to the Director-General of the Agency and the response is still being awaited.

**Recommendation:-** The Director General should ensure recovery of the balance not accounted for.

### 7.3 **PARASTATALS OBSERVATIONS**

#### 1. **BAUCHI STATE WATER BOARD (BAUCHI STATE WATER AND SEWAGE CORPORATION) YEAR 2020**

##### **A. UN-ATTACHED SUPPORTING DOCUMENT N1,269,850.00**

Relevant supporting document were not attached to payment vouchers worth **N1,269,850.00** (one million, two hundred and sixty nine thousand, eight hundred and fifty naira). This is against Financial Regulation No. 0704.

##### **B. UN-PRESENTED PAYMENT VOUCHERS N1,732,937.00**

Payment Voucher totalling **N1,732,937.00** (one million, seven hundred and thirty two thousand, nine hundred and thirty seven naira) were not produce for my inspection.

This shows lack of seriousness in preserving records. The Accounting Officer was cautioned to trace their whereabouts and inform me in due course and there has been no response.

##### **C. UN-RECEITED PAYMENT N97,900.00**

Payment Voucher totalling **N97,900,000.00** (ninety seven million, nine hundred thousand naira) were not receipted by the Payees neither was the total amount refund to the government coffer. This is contrary to Financial Regulation No.0716 and 0718.

#### 2. **RURAL WATER AND SANITATION AGENCY (RUWASA) YEAR 2020**

##### **A. UN-CLAIMED PAYMENT VOUCHERS N8,026,340.00**

The sum of **N8,026,340.00** (eight million twenty six thousand three hundred and forty naira) was said to have been paid to some officers, however same was observed to have not been claimed by the respective Payees contrary to Financial Regulation No. 0716 & 0718.

##### **B. UN-AUTHORIZED PAYMENT VOUCHERS N6,466,740.00**

Payment vouchers amounting to **N6,466,740.00** (six million four hundred and sixty six thousand seven hundred and forty naira) were raised and paid without due authority by the Officer Controlling Vote. This is contrary to Financial Regulations No. 0610.

The Officer authoring expenditure has been cautioned to vouch for these payments by approving them or ensure full recovery and his repose is being awaited.

##### **C. UN-ATTACHED SUPPORTING DOCUMENTS N42,046,555.00**

Payment totalling **N42,046,555.00** (forty two million forty six thousand five

hundred and fifty five naira) only were made without attaching the relevant supporting documents to voucher for the genuineness of the payment. This is against the Financial Regulation N.0704.

### 3. BAUCHI STATE ENVIRONMENTAL PROTECTION AGENCY (BASEPA). YEAR 2020

#### A. UN-ATTACHED SUPPORTING N3,864,200.00

Payment totalling **N3,864,200.00** (three million, eight hundred and sixty four thousand, two hundred naira) only were made without attaching the relevant supporting documents to voucher for the genuineness of the payment. This is against the financial Regulation N.0704.

#### B. UN-CLAIMED PAYMENT VOUCHERS N3,250,090.00

The sum of **N3,250,090.00** (three million, two hundred and fifty thousand, ninety naira) was said to have been paid by some officers, however same was observed to have not been claimed to the respective payees contrary to Financial Regulation No. 0716 & 0718.

#### C. UN-APPROVED PAYMENT VOUCHERS TOTALLED N24,212,150.00

Payment Vouchers totalling **N24,212,150.00** (twenty four million two hundred twelve thousand one hundred and fifty naira) were observed to have been raised and paid without the approval of the officer controlling vote which is Contrary to Financial Regulation No. 0610.

#### D. UN-RETIRED ADVANCES N4,186,660.00

Advances were granted to various officer totalling **N4,186,660.00** (four million one hundred and eight six thousand six hundred and sixty naira) remained un-retired up to the time of this report. This is contrary to Financial Regulation No.1003. The Accounting Officer has been communicated and his response is being awaited.

### 4. WIKKI HOTEL AND TOURS N4,473,184.00 YEAR 2019

#### A. UN-CLAIMED PAYMENT VOUCHERS.

The sum of **N4,473,184.00** (four million, four hundred and seventy three thousand, one hundred and eighty four naira) was said to have been paid to some officers, however, same was observed to have not been claimed by the respective Payees. This has been communicated to the Accounting Officer and the response is still been awaited.

#### B. WITHDRAWAL IN BANK STATEMENTS WITHOUT PAYMENT VOUCHERS NOR POSTED IN CASH BOOK TOTALLED N1,651,255.80.

Withdrawals were made in Bank Statement totalling **N1,651,255.80** without payment vouchers raised nor posted in Cash Book to ascertain the genuineness of the transactions made. This has been communicated to the Accounting Officer and the response is still been awaited.

#### C. UN-AUTHORIZED PAYMENT VOUCHERS TOTALLED N6,137,745.00

The sum of **N6,137,745.00** (six million, one hundred and thirty seven

proper authorization of the officer controlling vote (A.I.E) contrary to Financial Regulation 0610. Which stated that the officer authorizing expenditure on payment vouchers must at the same time check and initial the relevant entire's in the Vote Book before payment are made.

5. **BAUCHI STATE LIBRARY BOARD. YEAR 2020**

**A. UN-AUTHORIZED PAYMENT VOUCHERS N4,584,150.00**

The sum of **N4,584,150.00** (four million, five hundred and eighty forty thousand, one hundred fifty naira) were paid without proper authorization of the officer controlling vote (A.I.E) contrary to Financial Regulation 0610. Which stated that the officer authorizing expenditure on payment vouchers must at the same time check and initial the relevant entire's in the Vote Book before payment are made.

6. **BAUCHI STATE TELEVISION (BATV) YEAR 2020**

**A. UN-AUTHORIZED PAYMENT VOUCHERS TOTALLED N1,808,800.00**

Payment Vouchers totalling **N1,808,800.00** (one million eight hundred and eight thousand eight hundred naira) was said to have been paid to some officers. However, same were observed to have not been authorized by the officer controlling vote.

**B. UN-ATTACHED SUPPORTING DOCUMENT TOTALLED N2,480,984.00**

Payment totaling **N2,480,984.00** (two million, four hundred and eighty thousand, nine hundred and eighty four naira) only were observed not to have been supported with relevant supporting documents so to ascertain the genuineness of the payments made.

7.4 **SPECIAL AUDIT**

1. **MINISTRY OF HOUSING AND ENVIRONMENT YEAR 2019**

**A. DEFAULTERS OF GUBI HOUSING ESTATE ALLOCATIONS OUTSTANDING BALANCE N14,454,632.00**

Gubi Housing Estate was allocated to some officers as Owner Occupier but they are yet to pay the outstanding balances against them up to the time of this report totalling **N14,454,632.00**.

This has been communicated to the Accounting Officer and the response is still being awaited.

**B. DEFAULTERS OF NEW TAMBARI HOUSING ESTATE ALLOCATIONS OUTSTANDING BALANCE N12,896,000.00**

New Tambari Housing Estate was allocated to some officers as Owner Occupier but they are yet to pay the outstanding balances against them up to the time of this report totalling **N12,896,000.00**.

This has been communicated to the Accounting Officer and the response is still being awaited.

**C. DEFAULTERS OF THREE (3) BEDROOM HOUSES AT TAMBARI "D" AND "E" SECTION OUTSTANDING BALANCE N11,400,000.00**

Three (3) Bedroom Houses at Tambari "D" and "E" was allocated to some officers as Owner Occupier but they are yet to pay the outstanding balances against them up to the time of this report totalling **N11,400,000.00**.

This has been communicated to the Accounting Officer and the response is still being awaited.

**D. DEFAULTERS OF HOUSE NO. 6 AT RESIDENTIAL ENGINEERING QUARTERS AZARE N4,350,000.00**

House No. 6 at Residential Engineering Quarters Azare was allocated to some officers as Owner Occupier but they are yet to pay the outstanding balances against them up to the time of this report totalling **N4,350,000.00**.

This has been communicated to the Accounting Officer and the response is still being awaited.

**E. UN-ATTACHED SUPPORTING DOCUMENTS N13,462,000.00**

Payment Vouchers totalling N13,462,000.00 was paid without attaching relevant supporting documents to justify the genuiness of the payment contrary to Financial Regulation No.0704.

This was communicated to the Accounting Officer and the response is still being awaited.

**F. ALLOCATION OF TEN (10) HOUSES THREE (3) BEDROOM CONSTRUCTED AT MISAU ALLOCATED TO STATE UNIVERSITY GADAU OUTSTANDING BALANCE N43,650,000.00**

Ten (10) Houses Three (3) Bedroom constructed at Misau was allocated to State University Gadau at the rate of **N48,500,000.00** in which the sum of **N4,850,000.00** was paid leaving an outstanding balance of **N43,650,000.00**.

This was communicated to the Accounting Officer and the response is still being awaited.

**2. BAUCHI STATE SOCIAL INVESTMENT PROGRAMME YEAR 2019**

**"A" MIS-APPROPRIATION OF GOVERNMENT FUND  
N6,580,000.00**

The sum of N6,580,000.00 was allocated to Bauchi State Investment Programme for various activities, but no records in regard to the activities was presented for my Audit or Scrutiny.

This was communicated to the Accounting Officer and the response is still being awaited.

**“B” UN-RETIRED IMPREST N900,000.00**

The sum of N900,000.00 was granted to some officers as Imprest have not been retired.

This was communicated to the Accounting Officer and the response is still being awaited.

**“C” UN-ATTACHED SUPPORTING DOCUMENTS N4,153,750.00**

The sum of **N4,153,750.00** was paid on payment vouchers without relevant supporting documents contrary to Financial Regulation. No. 0704.

This was communicated to the Accounting Officer and the response is still being awaited.

3. **MINISTRY OF CO-OPERATIVE AND POVERTY ALLEVIATION YEAR 2020**

**“A” UN-ATTACHED SUPPORTING DOCUMENTS N65,235,500.00**

The sum of **N65,235,500.00** was allocated to Ministry of Cooperative and Poverty Alleviation for various activities, but no records in supporting documents attached to the payment vouchers.

This was communicated to the Accounting Officer and the response is still being awaited.

**“B” NON-DEDUCTION OF 5% VAT AND WHT N6,300,000.00**

Part payment totalling **N63,000,000.00** was made to JMT Integrated Ltd for the supply of 212 Unit of Tricycle. However, 5% Vat and WHT were observed not to have been deducted totalling **N6,300,000.00**.

This was communicated to the Accounting Officer and the response is still being awaited.

4. **SUSTAINABLE DEVELOPMENT GOALS (SDGs) YEAR 2016-2019**

**“A” PAYMENT WITHOUT SUPPORTING DOCUMENTS N238,777,052.34**

The sum of N238,777,052.34 was allocated to Sustainable Development Goals (SDGs) for various activities, but no supporting documents attached to the payment vouchers.

This was communicated to the Accounting Officer and the response is still being awaited.

**“B” UN-RETIRED IMPREST N657,250.00**

The sum of **N657,250.00** was paid on payment vouchers to some officers without approval, contrary to Financial Regulation No.0704 and 0610.

This was communicated to the Accounting Officer and the response is still being awaited.

**“C” UN-PRESENTED PAYMENT VOUCHERS N10,154,821.85**

Payment vouchers worth **N10,154,821.85** were not presented for my Scrutiny or Audit, contrary to Financial Regulation. No. 0701.

This was communicated to the Accounting Officer and the response is still being awaited.

**“D” UN-RECEIPTED PAYMENT VOUCHERS N14,832,609.64**

Payment vouchers worth **N14,832,609.64** was said to have been paid to some officers. However, same were observed to have not been receipted by the respective Payees.

This was communicated to the Accounting Officer and the response is still being awaited.

**5. MINISTRY OF HEALTH YEAR 2019**

**“A” IRREGULAR PAYMENT OF INDUCEMENT ALLOWANCES N13,231,160.00**

The sum of **N13,231,160.00** was paid as Inducement Allowances to some officers were observed to have been wrongly paid such allowances. However, same were observed not to have been recovered from the affected officers.

This was communicated to the Accounting Officer and the response is still being awaited.

**“B” IRREGULAR PAYMENT OF RESEARCH/JOURNAL ALLOWANCES N21,505,000.00**

The sum of **N21,505,000.00** was paid as Research/Journal Allowances to some officers were observed to have been wrongly paid such allowances. However, same were observed not to have been recovered from the affected officers.

This was communicated to the Accounting Officer and the response is still being awaited.

**“C” IRREGULAR PAYMENT OF BOOK/MEDICAL ALLOWANCES N8,121,580.00**

The sum of **N8,121,580.00** was paid as Book/Medical Allowances to some officers were observed to have been wrongly paid such allowances.

However, same were observed not to have been recovered from the affected officers.

This was communicated to the Accounting Officer and the response is still being awaited.

**“D” IRREGULAR PAYMENT OF SHIFTING DUTY ALLOWANCE  
N12,309,074.40**

The sum of **N12,309,074.40** was paid as Shifting Duty Allowances to some officers were observed to have been wrongly paid such allowances. However, same were observed not to have been recovered from the affected officers.

This was communicated to the Accounting Officer and the response is still being awaited.

**“E” IRREGULAR PAYMENT OF EXAM SUPERVISION ALLOWANCE  
N13,552,317.80**

The sum of **N13,552,317.80** was paid as Exam Supervision Allowances to some officers were observed to have been wrongly paid such allowances. However, same were observed not to have been recovered from the affected officers.

This was communicated to the Accounting Officer and the response is still being awaited.

**“F” IRREGULAR PAYMENT OF CALL DUTY ALLOWANCES  
N19,220,062.00**

The sum of **N19,220,062.00** was paid as Call Duty Allowances to some officers were observed to have been wrongly paid such allowances. However, same were observed not to have been recovered from the affected officers.

This was communicated to the Accounting Officer and the response is still being awaited.

**6. BAUCHI STATE ENVIRONMENTAL PROTECTION AGENCY (BASEPA)  
YEAR 2020**

**“A” PAYMENT WITHOUT SUPPORTING DOCUMENTS  
N2,388,000.00**

The sum of **N2,388,000.00** was said to have been paid to some officers;



however, same were observed to have not been supported with the relevant supporting documents in support of the payment.

This was communicated to the Accounting Officer and the response is still being awaited.

**“B” PAYMENT WITHOUT STORE RECEIPT VOUCHERS N3,748,760.00**

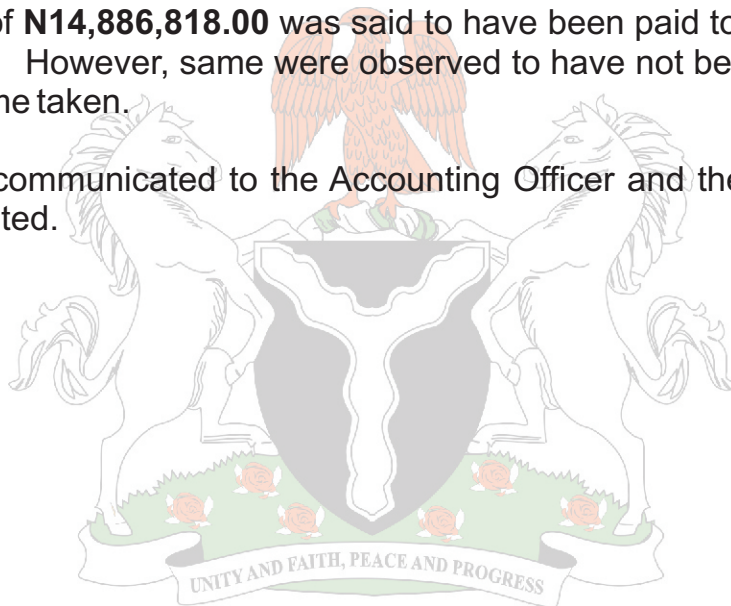
The sum of **N3,748,760.00** was paid to have been paid to some officers. However, same was observed not to have been supported with Store Receipt Vouchers (SRV).

This was communicated to the Accounting Officer and the response is still being awaited.

**“C” UN-RETIRED ADVANCES N14,886,818.00**

The sum of **N14,886,818.00** was said to have been paid to some officers as Advances. However, same were observed to have not been retired despite the long time taken.

This was communicated to the Accounting Officer and the response is still being awaited.





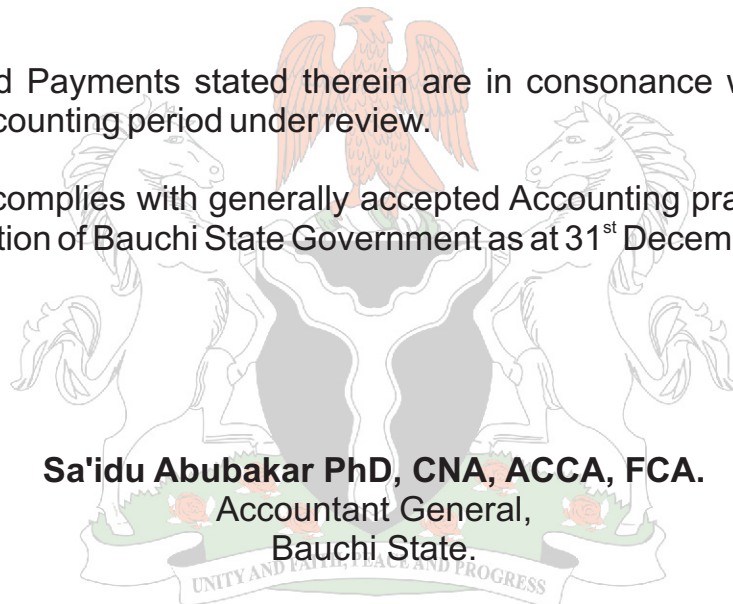
**GOVERNMENT OF BAUCHI STATE OF NIGERIA**  
**RESPONSIBILITY FOR FINANCIAL STATEMENTS.**

The Financial Statements presented are prepared in accordance with the provisions of the Finance (Control and Management Act 1958, Cap.144 LFN as amended), the Financial Statements are prepared in compliance with IPSAS Cash Basis and other Government Accounting Regulations and Procurements.

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.

The Receipt and Payments stated therein are in consonance with the Warrants issued for the Accounting period under review.

The Statement complies with generally accepted Accounting practice and reflects the financial position of Bauchi State Government as at 31<sup>st</sup> December, 2020.



**Sa'idu Abubakar PhD, CNA, ACCA, FCA.**  
Accountant General,  
Bauchi State.

**GOVERNMENT OF BAUCHI STATE**

**REPORT OF THE AUDITOR GENERAL:**  
**AUDITOR GENERAL'S RESPONSIBILITY**

The Accountant General is responsible for the preparation of the Financial Statements of the State Government for each financial year in compliance with the Provision of the Constitution of the Federal Republic of Nigeria 1999 and the Financial (Control and Management) Act of 1958 Cap.144 LFN as amended.

In preparing the accounts, the Accountant-General is expected to select suitable accounting policies and apply them consistently. The accounts should be prepared on a going concern basis. The Accountant-General is also responsible for ensuring that proper books of accounts are kept and that internal control procedures are maintained in order to safeguard the assets, detect and prevent fraud and other irregularities.

It is my responsibility as the State Auditor-General to form and express an independent opinion based on my audit, on the financial statements prepared by the Accountant General.

**BASIS OF OPINION**

I conducted my Audit in compliance with the relevant laws of the Federal Republic of Nigeria and in accordance with public sector Auditing Standards. These standards require that I plan and perform the audit to obtain reasonable assurance that the Financial Statements are free from material misstatement. An audit includes examination, on a test basis, of evidence supporting the amounts and disclosure in the financial statements. It also includes an assessment of the accounting principles used and significant judgments made by the Accountant General in the preparation of the accounts and an evaluation of the overall adequacy of the presentation of information in the financial statements. I planned and performed such audit procedures so as to obtain all the information and explanations, which I considered necessary for the purpose of my audit. I examined the records kept at the Treasury Headquarters, all Sub-Treasuries, Ministries and other relevant arms of Government. The audit provided me with a reasonable basis for an independent opinion.

**OPINION**

In my opinion, the Financial Statements, which are in agreement with the books and returns, give a true and fair view of the financial position of the Government of Bauchi State for the year ended 31<sup>st</sup> December, 2020 (Subject to the observations contained in my report for the period)

**Alh. Abdu Usman Aliyu B.Sc. MBA, FCNA.**  
Auditor General,  
Bauchi State.



SECRET



# BAUCHI STATE OF NIGERIA

*Office of the State Auditor General*

No. 33 Yandoka Road, P.M.B. 0070, Bauchi

GSM: 08020320752, 07055946125

Our Ref: \_\_\_\_\_ Your Ref: \_\_\_\_\_ Date: \_\_\_\_\_

## **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, 2020**.

Proper returns have been rendered by the Ministries, Departments and Agencies (MDAs) 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 to International Standard on Auditing and Standard Auditing 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 Statements 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, 2020** was prepared in accordance with Public Finance Law and International Public Sector Accounting Standard Cash Basis Framework which give a true and fair view of the State of Financial Affairs for the period stated in the report.

**Alh. Abdu Usman Aliyu B.Sc. MBA, FCNA.**  
Auditor General,  
Bauchi State.

SECRET

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**Alh. Abdu Usman Aliyu B.Sc. MBA, FCNA.**  
Auditor General,  
Bauchi State.

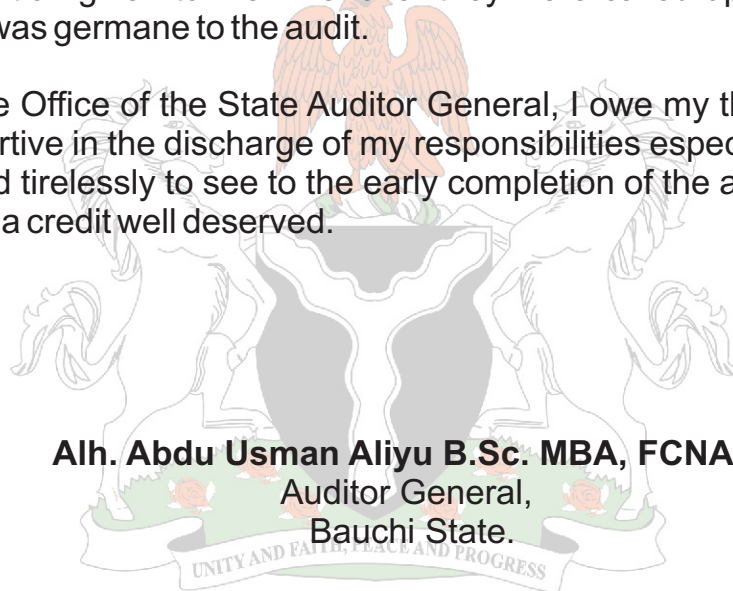
**ACKNOWLEDGEMENT**

It is incumbent upon me to express my deepest appreciation to His Excellency the Executive Governor of Bauchi State, Senator Bala Mohammed Abdulkadir CON, (Kauran Bauchi) for moral and logistics support during this exercise and Members of the Bauchi State House of Assembly whose keen interest in accountability since the inception of this administration continued to be exemplary. This shows firm commitment to accountability and probity in governance.

I wish to assure him of my readiness to discharge the constitutional responsibility bestowed upon the Office of the State Auditor General and any other assignment he may want me to carry out.

I also wish to thank Accounting Officers and Chief Executive Officers of all MDAs for the needed attention given to me whenever they were called upon to supply any information that was germane to the audit.

To the staff in the Office of the State Auditor General, I owe my thanks. They have been very supportive in the discharge of my responsibilities especially the technical crew who worked tirelessly to see to the early completion of the audit of the annual accounts. It was a credit well deserved.



**Alh. Abdu Usman Aliyu B.Sc. MBA, FCNA.**  
Auditor General,  
Bauchi State.



**SUPPLEMENTRY NOTES FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020**  
**NOTES 1 A BREAK DOWN OF RECURRENT EXPENDITURE IN RESPECT OF FOUR MDA'S**  
**(MIN.FINANCE,MIN. OF BUDGET,BOIR AND OAG)**

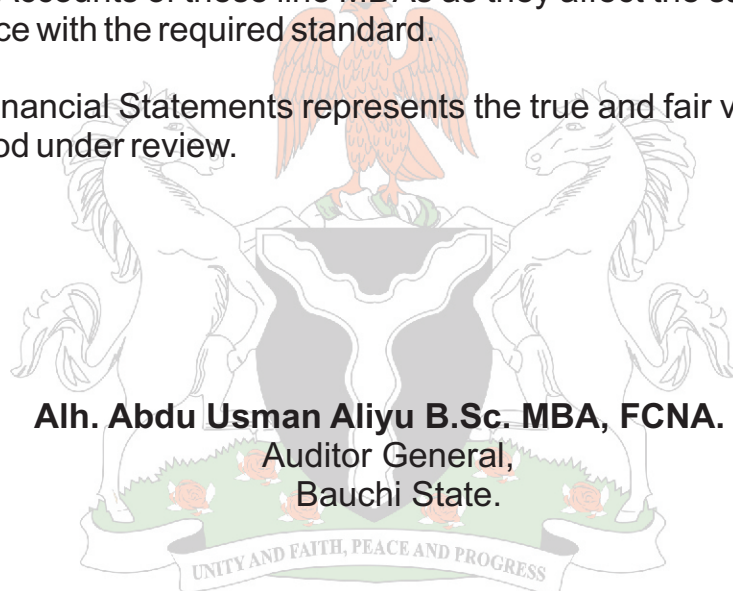
MDA'S	2020			2019		
	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
			Naira			
Ministry of Finance	164,284,289.22	5,489,162,129.97	5,653,446,419.19	172,565,540.88	6,721,394,367.77	6,893,959,908.65
Ministry of Budget and Economic Planning	83,113,191.68	74,155,959.50	157,269,151.18	123,454,551.51	71,406,092.99	194,860,644.50
Bauchi State Board of Internal Revenue	334,508,320.33	611,985,985.53	946,494,305.86	324,392,821.02	761,556,546.09	1,085,949,367.11
Office of the Accountant General	718,160,766.66	905,996,871.95	1,624,157,638.61	782,290,085.52	515,959,488.01	1,298,249,573.53
<b>TOTAL</b>	<b>1,300,066,567.89</b>	<b>7,081,300,946.95</b>	<b>8,381,367,514.84</b>	<b>1,402,702,998.93</b>	<b>8,070,316,494.86</b>	<b>9,473,019,493.79</b>

I have examined the aforesaid Current Accounts and in the course of my work, I specifically took interest in the details between the relationships of Personnel and Overhead Cost of the said MDAs.

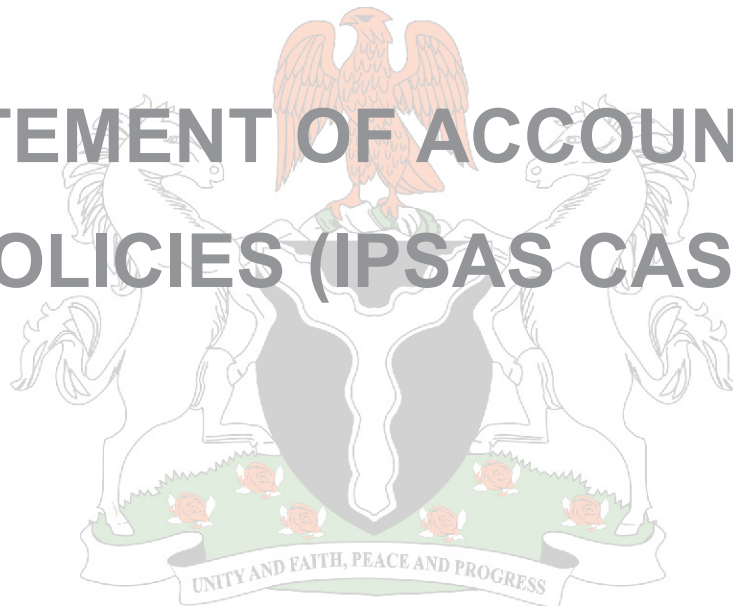
I was initially concerned on why the Overhead Cost of Ministry of Finance, Board of Internal Revenue and that of Accountant General were at the high side. However, after in-depth verification of those line MDAs, I discovered that the Expenditure was fairly made. For the Finance for instance, it was as a result of an effort to service various Loans which made it looked high. For Board of Internal Revenue was an effort to engage Consultants and Payment of Staff collection Allowances to gear more revenue, while that of Office of the Accountant General was cost of Printing of Security Documents for use in all the MDAs and engagement of Consultants towards preparation of IPSAS Accrual that seemingly the high cost.

Accordingly, the Accounts of these line MDAs as they affect the said items are fairly kept in accordance with the required standard.

Therefore, the Financial Statements represents the true and fair view of the state of affairs in the period under review.



# STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)



**LIST OF ABBREVIATIONS/ACRONYMS**

<b>ABBREVIATION/TERM/ ACRRONYMS</b>	<b>DESCRIPTION</b>
COA	CHART OF ACCOUNT
FAAC	FEDERAL ACCOUNTS ALLOCATION COMMITTEE
FGN	FEDERAL GOVERNMENT OF NIGERIA
FRC	FINANCIAL REPORTING COUNCIL
GAAP	GENERAL ACCEPTED ACCOUNTING PRINCIPLES
GPFS	GENERAL PURPOSE FINANCIAL STATEMENT
IPSAS	INTYERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS
LFN	LAW OF THE FEDERAL REPUBLIC OF NIGERIA
MDA	MINISTRIES, DEPARTMENTS AAND AGENCIES
NCOA	NATIONAL CHART OF ACCOUNT
GBE	GOVERNMENT BUSINESS ENTERPRISES
FRCON	FINANCIAL REPORTING COUNCIL OF NIGERIA
OAG	OFFICE OF THE ACCOUNTANT GENERAL
PPE	PROPERTIES, PLANTS AND EQUIPMENT

## **INTRODUCTION**

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardized Chart of Account (COA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced by FAAC for adoption by all tiers of Government in Nigeria.

The standardized COA and the GPFS is hereby adopted by Bauchi State Government to comply with FAAC directive to harmonize Public Sector Accounts reporting in Nigeria.

In order to ensure an effective and efficient utilization of the COA and GPFS, the Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to Financial Reporting in Bauchi State.

These policies shall form part of the universally agreed framework for Financial Reporting in Bauchi State.

## **IPSAS CASH BASIS OF ACCOUNTING**

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purpose for which Cash was used and the Cash balances at the reporting date.

The measurement focuses in the GPFS balances are cash and changes during the period.

Therefore, Bank Reconciliation Statement shall form integral part of reports in Bauchi State.

Notes to the GPFS provide additional information about liabilities, including payables and borrowings, and non-cash assets that include receivables, investments and property, plant and equipment.

This Accounting Policy addresses the following fundamental Accounting issues.

1. Definition of Accounting Terminologies
2. Recognition of Accounting Items
3. Measurement of Accounting Items
4. Treatment of Accounting Items

The Accounting Policy is subject to periodic reviews and updates as shall be deemed necessary by the Accountant – General of Bauchi State.

**S/NO ACCOUNTING POLICIES:-.****1. ACCOUNTING TERMINOLOGIES/DEFINATIONS:-.**

- i. **Accounting Policies** are the specific principles, bases, conventions, rules and practices adopted by the Bauchi State Government in preparing and presenting Financial Statements
- ii. **Cash:** Cash comprises Cash in hand, demand deposits in Financial Institutions and Cash equivalents
- iii. **Cash equivalents** are short-term, highly investments that are readily convertible to known amounts of Cash and which are subject to an insignificant risk of changes in value
- iv. **Cash Basis** means a basis of Accounting that recognizes transactions and other events only when cash is received or paid
- v. **Cash Flows** are inflows and outflows of cash. Cash Flows exclude movements between items that constitute cash as these components are part of the cash management of the Government rather than increases or decreases in the cash position controlled by Government
- vi. **Cash receipts** are cash inflows
- vii. **Cash payments** are cash outflows
- viii. **Cash Controlled** by Bauchi State Government:.. Cash is deemed to be controlled by Bauchi State Government when the Government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the Government which the Government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the Government.
- ix. **Government Business Enterprise** means a Department or Agency that has all the following characteristics:
  - Is an entity with the power to contract in its own name
  - Has been assigned the Financial and operational authority to carry on a Business
  - Sells goods and services, in the normal course of its business, to other MDAs and the general Public or full cost recovery
  - Is not reliant on continuing Government Funding or subvention to remain a

and going concern (other than purchases of outputs at arm's length):

- Is controlled by a Public Sector management or the Government
- x. Notes to the GPFS shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

## 2. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other Statements that disclose additional information about the Cash Receipts, payments and balances controlled by Bauchi State Government, and Accounting policies and Notes to the Financial Statements in Bauchi State, the GPFS Accounting policy include the following.

### i. **Statement 1 – Cash Flow Statement of Cash receipts and Payments** which:

- Recognizes all Cash Receipts, cash Payments and Cash balances controlled by the State Government; and
- Separately identifies payments made by third parties on behalf of the State Government

### ii. **Statement 2 – Statement of Assets and Liabilities:** Statement of Financial position (also known as Balance Sheet);

### iii. **Statement 3 – Statement of Consolidated Revenue Fund:** Statement Recurrent Financial Performance (also known as Profit & Loss Account);

### iv. **Statement 4 – Statement of Capital development Fund:** Statement of capital Financial Performance (also known as Capital Expenditure):

### v. **Notes to the Accounts:** Additional disclosures to explain the GPFS: and

### vi. **Accounting Policies and Explanatory Notes;**

#### a) **Basis of Accounting of the Financial Statements**

The Financial Statements are prepared and presented in accordance with the provisions of the International Public Sector Accounting Standard (IPSAS) Cash Basis of Accounting and under the historical cost convention. Expenditures incurred but not paid for, as well as revenue due but not received are not adjusted for in the Financial Statements. The Cash Basis recognizes transactions and events only when cash and cash equivalents is received or paid by the entity.

#### b) **Compliance with relevant Status:**

The Financial Statements presented comply with the provisions of the constitution of the Federal republic of Nigeria 1999 as amended, the finance (Control and Management Act 1958 now CAP R26 LFN

2004, the State Financial Regulations (2010) and in agreement with the Standardized Reporting Format approved by the Government of Federal republic of Nigeria and other relevant Rules and Regulations.

c) **Accounting Period**

The Financial Statements are for the period 1<sup>st</sup> January to 31<sup>st</sup> December, 2020 and corresponding period of 2019.

d) **Reporting Currency:**

The Financial Statements are prepared in Nigerian Naira (N)

e) **MDA for Consolidation:**

The Consolidation of the State Financial Statements are based on the Cash transactions of all reporting Ministries, Departments and Agencies (MDAs) of the Government. Funding to Parastatals and Agencies from the State Budget is consolidated in the Cash Flow as Subvention to Parastatals. The Financial activities of Government Business Enterprises (GBE'S) are not consolidated.

f) **Comparative Information of Previous Year.**

The Financial Statements and accompanying Notes discloses all numerical information relating to the preceding year.

g) **Budget Figures**

The Budget Figures in the Financial Year are the entire initial and revised Budget as approved in accordance with the Appropriation Act of the Bauchi State House of Assembly.

h) **External Assistance: Aid & Grants.**

Receipts from External Assistance not to be repaid are recorded as cash is received and expenditures incurred from External Assistance are reported differently in the Financial Statements

i) **Loans Granted.**

Payments made to Local government during the Year are classified as Investments and repayments of such Loans reduce the amount of the Investments.

j) **Public Debts.**

Public debts consist of Loans received from Multi-lateral and Bil-lateral Organizations while. Internal Loans include transactions of Nigeria Treasury Bills. Bonds etc. the balances on these Accounts are reflected in the Financial Statements and are subject to reconciliation with the National Debt management Agency.

k) **Transaction in Foreign Currencies.**



Transactions denominated in Foreign Currencies are translated to Naira at the rate of Exchange ruling at the time of transactions. However, assets denominated in Foreign Currencies are translated into naira at the Exchange rate ruling at the Year end.

l) **Assets and Liabilities.**

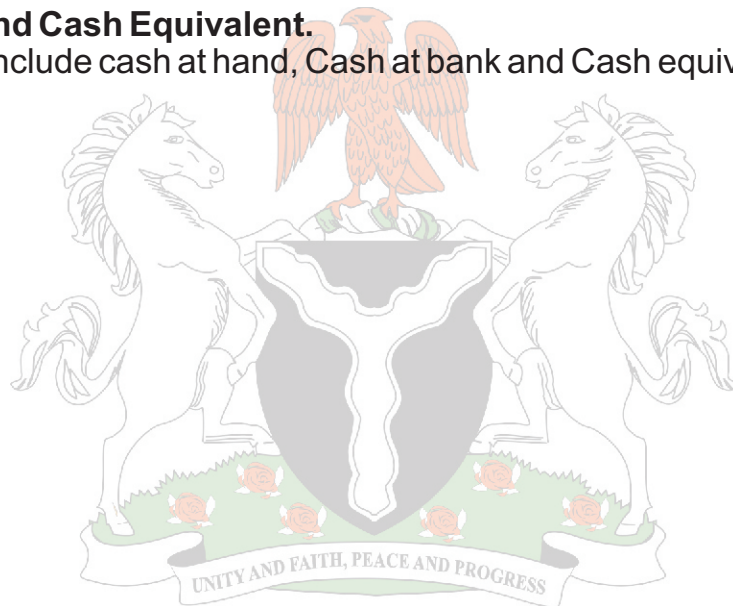
These are stated at their net value

m) **Advances and Imprest Accounts.**

It is the policy of the State Government that all advances granted shall be retired before the end of the Financial Year. However, where advances is given out close to the Financial Year End or an advance already given could not be accounted for, such an advance (or balance outstanding) isd treated as Cash Equivalent in the Cash Flow Statements since there is no proof that such funds have been utilized.

n) **Cash and Cash Equivalent.**

These include cash at hand, Cash at bank and Cash equivalent at the end of





**STATEMENT NO.1**  
**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020**

ANNUAL BUDGET 2020	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ACTUAL 2020	ACTUAL 2019
			N	N
	<b>RECEIPTS:</b>			
44,425,196,507.00	Statutory Allocation; FAAC	1	46,720,179,950.79	51,926,786,573.97
14,825,268,874.00	Value Added Tax Allocation	1	16,724,443,057.77	13,743,379,568.14
	<b>Sub-total - Statutory Allocation</b>		<b>63,444,623,008.56</b>	<b>65,670,166,142.11</b>
9,310,730,093	Direct Taxes	2	11,679,914,905.92	6,514,158,463.88
103,639,288	Licences	2	87,029,012.94	79,989,026.60
	Mining Rents	2		
	Royalties	2		
654,804,200	Fees:	2	234,707,735.29	434,755,904.43
25,634,410	Fines:	2	12,166,100.00	14,511,041.31
306,030,000.00	Sales:	2	18,252,495.00	58,910,255.49
484,499,868	Earnings:	2	1,502,456.00	8,629,009.44
33,440,613	Sales/Rent on Government Buildings:	2	30,036,932.80	6,121,622.13
14,000,000	Sales/Rent on Lands and Others:	2	15,670,024.74	5,738,324.46
1,525,224,468	Repayment- General:	2	542,219,269.53	4,217,040,670.12
235	Investment Income	2	163,512,592.21	256,134.73
1,699,388,770.58	Interest Earned	2	253,723,287.99	952,728,486.27
780,000.00	Re-imbursment	2	560,000.00	480,000.00
	<b>Sub-total - Independent Revenue</b>		<b>13,039,294,812.42</b>	<b>12,293,318,938.86</b>
	Other Revenue Source Of The Government	3		
	<b>Total Receipts</b>		<b>76,483,917,820.98</b>	<b>77,963,485,080.97</b>
	<b>Payments:</b>			
32,003,153,208.99	Personnel Cost (Including Salaries on CRF Charges	4	30,191,779,346.42	30,196,671,550.52
20,000,000.00	State Government Contribution To Pension:	5	-	-
27,221,070,302.36	Overhead Charges:	6	24,773,420,339.07	25,887,560,013.34

6,846,291,514.05	Consolidated Revenue Fund Charges (including Service Wide Votes)	7	6,387,830,500.23	6,474,519,910.36
4,788,225,089.75	Subvention To Parastatals:	8	2,288,377,544.43	3,388,476,792.19
	Other Operating Activities			
	<b>Other Transfers</b>	9	-	-
	<b>Total Payments</b>		<b>63,641,407,730.15</b>	<b>65,947,228,266.41</b>
	<b>Net cash flow from Operating activities</b>		<b>12,842,510,090.83</b>	<b>12,016,256,814.56</b>
	<b>Cash flows From Investment Activities:</b>			
	Capital Expenditure: Funded From Aids & Grants:			
7,605,356,248.43	Capital Expenditure: Administrative Sector:	11	(2,162,181,654.89)	(866,590,257.41)
46,196,365,365.33	Capital Expenditure: Economic Sector:	11	(30,757,710,639.61)	(18,543,893,060.90)
660,332,437.61	Capital Expenditure: Law & Justice:	11	(110,239,722.94)	(83,094,614.93)
-	Capital Expenditure: Regional Development:	11	-	(126,985,175.00)
33,175,367,742.48	Capital Expenditure: Social Service Sector:	11	(6,405,077,460.78)	(5,791,036,784.77)
	<b>Net cash flow from Investment activities</b>		<b>(39,415,209,478.22)</b>	<b>(25,411,599,893.01)</b>
	<b>Cash flows From Financing Activities:</b>			
15,628,396,273.18	Proceeds from Aid and Grants	10	7,626,000,000.00	-
9,005,001,297.72	Proceeds from External Loans:	19	7,111,323,585.13	14,828,052,821.93
43,860,000,000.00	Proceeds from Internal Loans (Treasury Bonds)	20	-	-
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
43,860,000,000.00	Proceeds of Loans From Other Funds	24	12,000,000,000.00	5,291,898,576.38
5,514,432,307.26	Proceeds From Other Capital Receipts	3A	-	18,258,684,523.63
1,975,682,262.53	Repayment of External Loans (Including Servicing)	19	(1,049,942,597.93)	(1,434,749,344.40)
3,455,378,348.03	Repayment of Treasury Bonds	20	(903,502,777.55)	(3,443,049,106.80)

-	Repayment of Internal Loans NTBs				
	Repayment of Loan from Development of Natural Resources				
6,636,148,892.15	Repayment of Loan from Other Funds	24	(6,071,771,821.00)		(7,719,496,954.36)
	Net Cash flow From Financing Activities:		18,712,106,388.65		25,781,340,516.38
	Movement in Other Cash Equivalent Accounts				
	(Increase)/Decrease in Investments	27	(239,736,880.03)		
	Net (Increase)/Decrease in Other Cash Equivalent Accounts	28	15,122,517,278.71		(21,296,693,552.33)
	Total Cash flow From Other Cash Equivalent Accounts		14,882,780,398.68		
	Net Cash For The Year		7,022,187,399.94		(8,910,696,114.40)
	Cash & its Equivalent as at 1st January, 2020		17,715,817,337.02		26,626,513,451.42
	Cash & its Equivalent as at 31ST DECEMBER, 2020		24,738,004,736.96		17,715,817,337.02

**STATEMENT NO. 2****BAUCHI STATE GOVERNMENT OF NIGERIA****STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2020**

<b>ASSETS</b>	<b>NOTES</b>	<b>CURRENT YEAR 2020</b>	<b>PREVIOUS YEAR 2019</b>
<b>Liquid Assets:</b>		<b>N</b>	<b>N</b>
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)	12	14,626,716,255.52	2,242,115,005.74
Pension Account (CBN/Bank)			
Other Bank of the Treasury	12	7,084,943,019.69	13,405,218,335.69
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,396,687,075.42	1,833,651,765.23
Cash Held by Ministries, Department & Agencies	14	1,629,658,386.33	234,832,230.36
<b>TOTAL LIQUID ASSETS</b>		<b>24,738,004,736.96</b>	<b>17,715,817,337.02</b>
<b>Investments and Other Cash Assets:-</b>			
State Government Investments	15	11,688,900,387.58	11,582,228,510.21
Imprests:-	16	255,026,320.86	255,026,320.86
Advances:-	17	751,081,827.01	593,092,062.38
Revolving Loans Granted:-	18	-	-
Intangible Assets		-	-
Remittances in transit	18	8,536,015,878.19	14,887,763,021.71
<b>TOTAL INVESTMENT AND OTHER CASH ASSETS</b>		<b>21,231,024,411.64</b>	<b>27,318,109,915.16</b>
<b>LIABILITY OVER ASSETS</b>	<b>29</b>	<b>119,781,982,489.49</b>	<b>104,806,203,644.62</b>
<b>TOTAL ASSETS</b>		<b>165,751,011,638.09</b>	<b>149,840,130,896.80</b>
<b>LIABILITIES:-</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund:		37,022,851,674.71	32,205,558,780.36
Capital Development Fund:		5,503,113,712.99	18,180,999,606.08
Trust & Other Public Funds:		3,443,063,760.90	(5,352,631,134.26)
Police Reward Fund			
<b>TOTAL PUBLIC FUNDS</b>		<b>45,969,209,148.60</b>	<b>45,033,927,252.18</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans States	19	51,266,010,987.40	41,314,957,543.98
FGN/States/LGC Bonds & Treasury Bonds	20	14,397,224,978.72	15,300,727,756.27
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds	24	54,118,746,523.37	48,190,518,344.37
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>119,781,982,489.49</b>	<b>104,806,203,644.62</b>
<b>OTHER LIABILITIES</b>			
Deposits:-	25	-	-
<b>TOTAL LIABILITIES</b>		<b>165,751,011,638.09</b>	<b>149,840,130,896.80</b>

**STATEMENT NO. 3**

**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020**

ACTUAL PREVIOUS YR. 2019		NOTES	ACTUAL YR. 2020	FINAL BUDGET 2020	INITIAL/ORIG. BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET N	PERCENTAGE %
			N	N	N	N		%
32,786,597,371.36	Opening Balance:-		32,205,558,760.36					
	<b>ADD REVENUE:</b>							
	Transfer From Capital Development Fund:							
51,926,786,573.97	Statutory Allocation; FAAC	1	46,720,179,950.79	44,425,196,507.00	44,425,196,507.00	0.00	0.00	105.17
13,743,379,568.14	Value Added Tax Allocation	1	16,724,443,057.77	14,825,268,874.00	14,825,268,874.00	0.00	0.00	112.81
65,670,166,142.11	Sub-total - Statutory Allocation		63,444,623,008.56	59,250,465,381.00	59,250,465,381.00	0.00	0.00	107.08
6,514,158,463.88	Direct Taxes	2	11,679,914,905.92	9,310,730,093.00	9,310,730,093.00	0.00	0.00	111.34
79,989,026.60	Licenses	2	87,029,012.94	103,639,287.94	103,639,287.94	0.00	0.00	83.97
	Mining Rents							
	Royalties							
434,755,904.43	Fees:	2	234,707,735.29	654,804,199.56	654,804,199.56	0.00	0.00	35.84
14,511,041.31	Fines:	2	12,166,100.00	25,634,410.00	25,634,410.00	0.00	0.00	47.46
58,910,255.49	Sales:	2	18,252,495.00	306,030,000.00	306,030,000.00	0.00	0.00	6.50
8,629,009.44	Earnings:	2	1,502,456.00	484,499,867.50	484,499,867.50	0.00	0.00	0.33
6,121,622.13	Sales/Rent on Government Buildings:	2	30,036,932.80	33,440,612.95	33,440,612.95	0.00	0.00	89.82
5,738,324.46	Sales/Rent on Lands and Others:	2	15,670,024.74	14,000,000.00	14,000,000.00	0.00	0.00	111.93
4,217,040,670.12	Repayment- General:	2	542,219,269.53	1,525,224,467.79	1,525,224,467.79	0.00	0.00	33.55
256,134.73	Investment Income	2	163,512,592.21	234.94	234.94	0.00	0.00	69597596.07
952,728,486.27	Interest Earned	2	253,723,287.99	1,699,388,770.58	1,699,388,770.58	0.00	0.00	14.98
480,000.00	Re-imbusement	2	560,000.00	780,000.00	780,000.00	0.00	0.00	71.79
12,293,318,938.86	Sub-total - Independent Revenue		13,039,294,812.42	14,158,171,944.26	14,158,171,944.26	0.00	0.00	92.46

	Other Revenue Source Of The Government												
110,750,082,452.33	<b>TOTAL REVENUE:</b>												
	<b>LESS EXPENDITURE</b>												
30,196,671,550.52	Personnel Cost	4	30,191,779,346.42	32,003,153,208.99	29,879,096,570.99	2,124,056,638.00	1,811,373,862.57						94.34
-	State Government Contribution To Pension:	5	-	20,000,000.00	20,000,000.00	-	20,000,000.00						-
25,987,560,013.34	Overhead Charges:	6	24,773,420,339.07	27,221,070,302.36	20,080,098,080.36	7,140,972,222.00	2,447,649,963.29						91.01
6,474,519,910.36	Consolidated Revenue Fund Charges	7	6,387,830,500.23	6,846,291,514.05	6,956,476,411.05	(110,184,897.00)	458,461,013.82						93.30
3,388,476,792.19	Subvention To Parastatals:	8	2,288,377,544.43	4,788,225,089.75	4,510,604,789.75	277,620,300.00	2,499,847,545.32						47.79
-	<b>OTHER TRANSFERS</b>	9	-	-	-	-	-						
65,947,228,266.41	<b>OTHER RECURRENT PAYMENT/ EXPENDITURE:</b>		63,641,407,730.15	70,878,740,115.15	61,446,275,852.15	9,432,464,263.00							89.79
1,434,749,344.40	Repayments: External Loans: FGN	19	1,049,942,597.93	1,975,682,262.53	781,072,756.53	1,194,609,506.00	925,739,664.60						53.14
3,443,049,106.80	Repayments: Treasury Bond	20	903,502,777.55	3,455,378,348.03	2,155,378,348.03	1,300,000,000.00	2,551,875,570.48						26.15
-	Repayments: Nigerian Treasury Bills	21	-	-	-	-	-						
-	Repayments: Development Loan Stock	22	-	-	-	-	-						
-	Repayments: Other Internal Loans (Promissory Notes)	23	-	6,636,148,892.15	4,566,148,892.15	2,070,000,000.00	6,636,148,892.15						
7,719,496,954.36	Repayments: Internal Loans from Other Funds	24	6,071,771,821.00	-	-	0.00	-						
12,597,295,405.56	<b>TOTAL EXPENDITURE:</b>		8,025,217,196.48	-	-	0.00	-						
78,544,523,671.97	<b>OPERATING BALANCE:</b>		71,666,624,926.63	-	-	0.00	-						
32,205,558,780.36	<b>APPROPRIATIONS/TRANSFERS:</b>		37,022,851,674.71	-	-	0.00	-						
	Transfer to Capital Development Fund:												
32,205,558,780.36	<b>Closing Balance:</b>		37,022,851,674.71										



**STATEMENT NO. 4**  
**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020**

ACTUAL PREVIOUS YR. 2019		NOTES	TOTAL CAPITAL EXPENDITURE 2020	FINAL BUDGET 2020	INITIAL/ORIG. BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET	PERCENTAGE %
			N	N	N	N	N	%
5,213,963,577.15	Opening Balance:		18,180,999,606.08					
	<b>ADD REVENUE</b>							
-	Transfer From Consolidated Revenue Fund:	9	-					
-	Aids & Grants	10	7,626,000,000.00	22,565,896,273.00	22,565,896,273.00	0.00	14,939,896,273.00	33.79
14,828,052,821.93	External Loans States	19	7,111,323,585.13	9,005,001,297.72	9,005,001,297.72	0.00	1,893,677,712.59	78.97
-	State Treasury Bonds	20	-					
	Nigerian Treasury Bills							
	Development Loan Stock	22						
	Other Internal Loans (Promissory Notes)	23						
5,291,898,576.38	Internal Loans from Other Funds	24	12,000,000,000.00	43,860,000,000.00	43,860,000,000.00	0.00	31,860,000,000.00	27.36
18,258,684,523.63	Miscellaneous - Other Capital Receipts	3A	-	5,514,432,307.26	5,514,432,307.26	0.00	5,514,432,307.26	0.00
38,378,635,921.94			26,737,323,585.13	80,945,329,877.98	80,945,329,877.98	-	54,208,006,293.00	59.55
43,592,599,499.09	<b>TOTAL REVENUE AVAILABLE:</b>		44,918,323,191.21					
	<b>LESS CAPITAL EXPENDITURE</b>							
866,590,257.41	Capital Expenditure: Administrative Sector:	11	2,162,181,654.89	7,605,356,248.43	2,603,449,074.58	5,001,907,233.85	5,443,174,593.54	28.43

18,543,893,060.90	Capital Expenditure: Economic Sector:	11	30,737,710,639.61	46,196,365,365.33	37,297,806,676.33	8,898,558,689.00	15,458,654,725.72	66.54
83,094,614.93	Capital Expenditure: Law & Justice:	11	110,239,722.94	660,332,437.61	830,332,437.61	(170,000,000.00)	550,092,714.67	16.69
126,985,175.00	Capital Expenditure: Regional Development:	11	-	-	-	0.00	-	
5,791,036,784.77	Capital Expenditure: Social Service Sector:	11	6,405,077,460.78	33,175,367,742.48	33,175,367,742.48	0.00	26,770,290,281.70	19.31
	Capital Expenditure: Funded From Aids & Grants:	10						
25,411,599,893.01	TOTAL CAPITAL EXPENDITURE:		39,415,209,478.22	87,637,421,793.85	73,906,955,871.00	13,730,465,922.85	48,222,212,315.63	44.98
-	Less: Transfer to CRF to Fund Recurrent Expenditures		0.00			0.00		
	Intangible Assets		0.00			0.00		
18,180,999,606.08	CLOSING BALANCE:		5,503,113,712.99					

# NOTES TO THE FINANCIAL STATEMENTS



**BAUCHI STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020**

NOTE	DETAILS	GROSS STATUTORY PERFORMANCE			Variance	Remarks
		Ref. Note	Actual	Total Budget		
1A			N			
	<b>A- Share of Statutory Allocation from FAAC</b>	1B	40,544,879,326.01	31,600,805,802.00	8,944,073,524.01	
	Net Share of Statutory Allocation from FAAC					
	Add: Deduction at Source for loan Repayment					
	Share of Statutory Allocation - others	1C	3,331,470,166.04	12,824,390,705.00	(9,492,920,538.96)	
	Share of Federal Accounts Allocation - Excess Crude Oil	1C	2,843,830,458.74	-	2,843,830,458.74	
	<b>Total (GROSS) FAAC Allocation to State</b>		<b>46,720,179,950.79</b>	<b>44,425,196,507.00</b>	<b>2,294,983,443.79</b>	
	<b>B. Value Added Tax</b>				-	
	Share of Value Added Tax (VAT)	1C	16,724,443,057.77	14,925,268,874.00	1,899,174,183.77	
1B	<b>NET FAAC ALLOCATION (MONTHLY BREAK DOWN)</b>					
	<b>DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) FOR THE YEAR ENDED 31ST DECEMBER, 2020</b>					
			A	B		
	<b>MONTH</b>	<b>NET RECEIPT</b>	<b>DED. AT SOURCE</b>	<b>GROSS RECEPTS</b>		
	JANUARY	3,099,739,173.20	1,241,884,053.40	4,341,623,226.60		
	FEBRUARY	2,651,693,576.73	1,241,884,053.40	3,893,577,630.13		
	MARCH	2,167,770,779.49	1,270,739,899.11	3,438,510,678.60		
	APRIL	2,213,489,579.51	1,270,739,899.11	3,484,229,478.62		
	MAY	1,446,455,328.10	1,270,739,899.11	2,717,195,227.21		
	JUNE	2,114,431,400.97	950,741,816.84	3,065,173,217.81		
	JULY	2,269,055,436.70	950,741,816.84	3,219,797,253.54		
	AUGUST	3,124,132,218.40	950,741,816.84	4,074,874,035.24		
	SEPTEMBER	3,045,028,122.68	985,995,092.35	4,031,023,215.03		
	OCTOBER	1,592,000,638.92	985,995,092.35	2,577,995,731.27		
	NOVEMBER	1,694,567,524.39	964,462,540.02	2,659,030,064.41		
	DECEMBER	2,077,387,027.53	964,462,540.02	3,041,849,567.55		
	<b>TOTAL</b>	<b>27,495,750,806.62</b>	<b>13,049,128,519.39</b>	<b>40,544,879,326.01</b>		

1C		OTHER FAAC COMPONENT (VAT, EXCESS CRUDE, etc)				
DETAILS OF SHARE OF STATUTORY ALLOCATION CONT. FOR THE YEAR ENDED 31 <sup>ST</sup> DECEMBER, 2020		EXCESS	VALUE ADDED TAX (VAT)	FOREX EQUALISATION ACCOUNT	PARIS CLUB REFUND	TOTAL 2020
MONTH	CRUDE/EXCHANGE GAINS AND OTHERS					
JANUARY	58,561,214.69	1,294,342,704.72	-	-	-	5,694,527,146.01
FEBRUARY	55,958,153.44	1,175,496,778.08	-	-	-	5,124,932,561.65
MARCH	117,057,974.74	1,134,712,016.21	-	-	-	4,690,280,669.55
APRIL	802,842,244.09	1,366,803,499.84	-	-	-	5,653,875,222.55
MAY	1,497,369,173.17	1,063,991,114.99	-	-	-	5,278,555,515.37
JUNE	539,653,356.91	1,184,012,231.47	-	-	-	4,788,838,806.19
JULY	381,445,462.91	1,468,491,964.99	-	-	-	5,069,734,681.44
AUGUST	432,253,661.29	1,509,165,400.98	-	-	-	6,016,293,097.51
SEPTEMBER	394,556,208.74	1,696,593,298.49	-	-	-	6,122,172,722.26
OCTOBER	1,213,202,688.33	1,618,912,887.74	-	-	-	5,410,111,307.34
NOVEMBER	607,345,501.99	1,418,918,405.59	-	-	-	4,685,293,971.99
DECEMBER	75,154,984.48	1,793,002,754.67	-	-	-	4,910,007,306.70
<b>TOTAL</b>	<b>6,175,300,624.78</b>	<b>16,724,443,057.77</b>	-	-	-	<b>63,444,623,008.56</b>
<b>DETAILS OF INTERNALLY GENERATED REVENUE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020</b>						
<b>2A</b>	<b>Internally Generated Revenue (Independent Revenue)</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>		
	Direct Taxes	11,679,914,905.92	9,310,730,093.00	2,369,184,812.92		
	<b>TOTAL - Direct Taxes</b>	<b>11,679,914,905.92</b>	<b>9,310,730,093.00</b>	<b>2,369,184,812.92</b>		
	<b>Licences</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>		
	BOARD OF INTERNAL REVENUE	86,810,312.94	90,539,637.94	(3,729,325.00)		
	MINISTRY OF AGRICULTURE	218,700.00	7,799,650.00	(7,580,950.00)		
	MINISTRY OF HEALTH	-	2,550,000.00	(2,550,000.00)		
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT	-	2,500,000.00	(2,500,000.00)		
	MINISTRY OF INFORMATION AND COMMUNICATION	-	250,000.00	(250,000.00)		
	<b>TOTAL - Licences</b>	<b>87,029,012.94</b>	<b>103,639,287.94</b>	<b>(14,110,275.00)</b>		

2B	Fees	Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE	157,447,118.20	60,196,824.56	97,250,293.64
	MINISTRY OF AGRICULTURE	2,703,450.00	316,700.00	2,386,750.00
	MINISTRY OF FINANCE			-
	MINISTRY OF COMMERCE AND INDUSTRY	622,400.00	2,590,000.00	(1,967,600.00)
	MINISTRY OF EDUCATION	3,279,000.00	6,690,000.00	(3,411,000.00)
	MINISTRY OF HEALTH			-
	MINISTRY OF JUSTICE	9,699,776.64	20,000,000.00	(10,300,223.36)
	BAUCHI GEOGRAPHIC INFORMATION SERVICE			-
	STATE DEVELOPMENT BOARD	2,488,100.00	5,000,000.00	(2,511,900.00)
	MINISTRY OF WORKS AND TRANSPORT	7,147,900.29	31,009,000.00	(23,861,099.71)
	MINISTRY OF SOCIAL, YOUTH & SPORT	2,200,500.00	2,280,000.00	(79,500.00)
	MINISTRY OF SOCIAL DEVELOPMENT			-
	MINISTRY OF ENVIRONMENT & SOLID MINERALS			-
	BASEPA		250,000.00	(250,000.00)
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT		250,000.00	(250,000.00)
	OFFICE OF THE STATE AUDITOR GENERAL			-
	JUDICIARY	6,285,980.00	15,721,770.00	(9,435,790.00)
	SHARI'A COURT OF APPEAL	6,589,925.00	6,299,480.00	290,445.00
	GOVERNOR'S OFFICE	11,830,000.00	5,370,000.00	6,460,000.00
	AMINU SALEH COLLEGE OF EDUCATION, AZARE	80,000.00	42,747,000.00	(42,667,000.00)
	ATAP	3,396,600.00	105,000,000.00	(101,603,400.00)
	STATE UNIVERSITY		109,750,000.00	(109,750,000.00)
	COLLEGE OF AGRIC		23,867,475.00	(23,867,475.00)
	CLIS MISAU		53,500,000.00	(53,500,000.00)
	COLLEGE OF EDUCATION KANGERE	2,000,000.00	82,250,000.00	(80,250,000.00)
	SPECIAL SCHOOLS MANAGEMENT BOARD		50,000.00	(50,000.00)
	GALAMBI RANCHING COMPANY		50,000.00	(50,000.00)
	SPECIAL SCHOOLS MGT BOARD			-
	COLLEGE OF NURSING AND MIDWIFERY	15,657,900.00	8,185,950.00	7,471,950.00
	COLLEGE OF HEALTH TECH NINGI		17,500,000.00	(17,500,000.00)

	MINISTRY OF POWER, SCIENCE AND TECHNOLOGY			-	50,000.00	(50,000.00)
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT			-	1,500,000.00	(1,500,000.00)
	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT			-	200,000.00	(200,000.00)
	MUSLIMS PILGRIMS WELFARE BOARD			-	50,000.00	(50,000.00)
	MIN OF COOPERATIVES AND SME DEVELOPMENT			-	630,000.00	(630,000.00)
	MINISTRY OF LANDS AND SURVEY		3,279,085.16		53,500,000.00	(50,220,914.84)
	<b>TOTAL - FEES</b>		<b>234,707,735.29</b>		<b>654,804,199.56</b>	<b>(369,245,549.43)</b>
<b>2C</b>	<b>FINES</b>		<b>Actual</b>		<b>Total Budget</b>	<b>Variance</b>
	BOARD OF INTERNAL REVENUE		4,308,100.00		12,500,000.00	(8,191,900.00)
	BASEPA		88,500.00		785,700.00	(697,200.00)
	JUDICIARY		1,180,700.00		5,154,300.00	(3,973,600.00)
	SHARIA COURT OF APPEAL		6,588,800.00		7,194,410.00	(605,610.00)
	<b>TOTAL - FINES</b>		<b>12,166,100.00</b>		<b>25,634,410.00</b>	<b>(13,468,310.00)</b>
<b>2D</b>	<b>Sales</b>		<b>Actual</b>		<b>Total Budget</b>	<b>Variance</b>
	OFFICE OF THE ACCOUNTANT GENERAL		17,870,295.00		3,023,350.00	14,846,945.00
	MINISTRY OF AGRICULTURE		216,900.00		257,517,950.00	(257,301,050.00)
	GALAMBI RANCHING		-		-	-
	MINISTRY OF WORKS TRANSPORT		-		605,000.00	(605,000.00)
	CIVIL SERVICE COMMISSION		-		250,000.00	(250,000.00)
	TEACHERS SERVICE COMMISSION		-		750,000.00	(750,000.00)
	BAUCHI STATE INDEPENDENT ELECTORAL COMMISSION		<b>30,000.00</b>		1,000,000.00	(970,000.00)
	HOUSE OF ASSEMBLY SERVICE COMMISSION		-		2,250,000.00	(2,250,000.00)
	MINISTRY OF WORKS					
	BAUCHI STATE ASSEMBLY SERVICE COMMISSION					

	BAUCHI STATE SCHOLARSHIP BOARD		-	100,000.00	(100,000.00)
	JUDICIAL SERVICE COMMISSION		135,300.00	233,700.00	(98,400.00)
	STATE UNIVERSAL BASIC EDUCATION		-	15,000,000.00	(15,000,000.00)
	LOCAL GOVERNMENT SERVICE COMMISSION		-	100,000.00	(100,000.00)
	MINISTRY OF INFORMATION AND COMMUNICATION		-	100,000.00	
	MINISTRY OF CULTURE AND TOURISM		-	25,100,000.00	
	<b>TOTAL - Sales</b>		<b>18,252,495.00</b>	<b>306,030,000.00</b>	<b>(287,777,505.00)</b>
<b>2E</b>	<b>Earnings</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	BOARD OF INTERNAL REVENUE		-	0	
	OFFICE OF THE ACCOUNTANT GENERAL		-		
	GALAMBI RANCHING		-	100,000.00	(100,000.00)
	MINISTRY OF COMMERCE AND INDUSTRY		-	259,504,157.50	(259,504,157.50)
	MINISTRY OF HEALTH		-		
	MINISTRY OF LANDS & HOUSING		-		
	STATE DEVELOPMENT BOARD		233,216.00	5,080,720.00	(4,847,504.00)
	BOIR		-		
	MINISTRY OF WORKS		-		
	SPORTS COUNCIL		865,000.00	1,696,000.00	(831,000.00)
	MINISTRY OF SOCIAL DEVELOPMENT		-		
	BASEPA		404,240.00	414,240.00	(10,000.00)
	MINISTRY OF INFORMATION, TOURISM AND CULTURE		-	250,000.00	(250,000.00)
	BATV		-	11,000,000.00	(11,000,000.00)
	BRC		-	17,500,000.00	(17,500,000.00)
	BAUCHI STATE WATER BOARD		-		
	MINISTRY OF EDUCATION		-		
	COE AZARE		-	82,099,750.00	(82,099,750.00)
	COLLEGE OF AGRIC		-	100,000.00	(100,000.00)
	CLIS MISAU		-	500,000.00	(500,000.00)
	WATER BOARD		-	60,000,000.00	(60,000,000.00)
	BACYWARD		-		
	COLLEGE OF NURSING AND MIDWIFERY		-	500,000.00	(500,000.00)
	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		-	15,000,000.00	(15,000,000.00)
	MINISTRY OF CULTURE AND TOURISM		-	19,665,000.00	
	ABUBAKAR TATARIALI POLYTECHNIC		-	11,090,000.00	
	<b>TOTAL - Earnings</b>		<b>1,502,456.00</b>	<b>484,499,868.00</b>	<b>(452,242,411.50)</b>



	Actual	Total Budget	Variance
<b>2F</b>			
<b>Rent on Government Buildings</b>			
OFFICE OF THE ACCOUNTANT GENERAL	30,036,932.80	29,840,612.95	196,319.85
MINISTRY OF AGRICULTURE	-	100,000.00	(100,000.00)
MINISTRY OF TOURISM AND CULTURE	-	500,000.00	-
GALAMBI RANCHING	-	-	-
MINISTRY OF COMMERCE & INDUSTRY	-	-	-
STATE DEVELOPMENT BOARD	-	1,500,000.00	(1,500,000.00)
MINISTRY OF INFORMATION, TOURISM & CULTURE	-	-	-
SPORTS COUNCIL	-	1,500,000.00	(1,500,000.00)
MINISTRY OF ENVIRONMENT & FORESTRY	-	-	-
SSG	-	-	-
MINISTRY OF ANIMAL & NOMADIC RESETTLEMENT	-	-	-
<b>TOTAL - Rent on Government Buildings</b>	<b>30,036,932.80</b>	<b>33,440,612.95</b>	<b>(2,903,680.15)</b>
<b>2G</b>			
<b>Rent on Lands &amp; Others</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
MINISTRY OF AGRICULTURE	-	250,000.00	(250,000.00)
GALAMBI RANCHING COMPANY	746,000.00	750,000.00	(4,000.00)
MINISTRY OF ENVIRONMENT AND HOUSING	-	500,000.00	-
MINISTRY OF LANDS AND SURVEY	14,924,024.74	12,500,000.00	2,424,024.74
<b>TOTAL - Rent on Lands &amp; Others</b>	<b>15,670,024.74</b>	<b>14,000,000.00</b>	<b>2,170,024.74</b>
<b>2H</b>			
<b>Repayments</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
OFFICE OF THE ACCOUNTANT GENERAL	542,219,269.53	1,525,224,467.79	(983,005,198.26)
MINISTRY OF COMMERCE	-	-	-
<b>TOTAL - Repayments</b>	<b>542,214,269.53</b>	<b>1,525,224,467.79</b>	<b>983,005,198.26</b>
<b>2I</b>			
<b>Investment Income</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
OFFICE OF THE ACCOUNTANT GENERAL	163,512,592.21	235	163,512,357.27
MINISTRY OF AGRICULTURE	-	-	-
<b>TOTAL - Investment Income</b>	<b>163,512,592.21</b>	<b>234.94</b>	<b>163,512,357.27</b>

	Interest Earned	Actual	Total Budget	Variance
<b>2J</b>	<b>OFFICE OF THE ACCOUNTANT GENERAL</b>	253,723,287.99	1,699,388,770.58	(1,445,665,482.59)
	<b>TOTAL -Interest Earned</b>	<b>253,723,287.99</b>	<b>1,699,388,770.58</b>	<b>(1,445,665,482.59)</b>
<b>2K</b>	<b>Re-Imbursement</b>			
	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>	30,000.00	-	30,000.00
	<b>STATE AUDIT DEPARTMENT</b>	530,000.00	780,000.00	(250,000.00)
	<b>TOTAL - Re-Imbursement</b>	<b>560,000.00</b>	<b>780,000.00</b>	<b>(220,000.00)</b>
<b>3A</b>	<b>Other Revenue Sources of the Government</b>			
	Ministry for Local Govt affairs			
	Ministry of Finance			
	State Audit			
	LGSC			
	OVC			
	ANFEA			
	OHCS			
	BACATMA			
	PHCDA			
	MANR			
	SUBEB			
	MIN. OF COMMERCE			
<b>3B</b>	<b>CAPITAL RECEIPTS</b>			
	Other Capital Receipt (Revenue Sources)	-	5,514,432,307.26	(5,514,432,307.26)
	Domestic Borrowings	12,000,000,000.00	43,860,000,000.00	(31,860,000,000.00)
	INTERNATIONAL Borrowings	7,111,323,585.13	9,005,001,297.72	(1,893,677,712.59)
	<b>TOTAL - Other Revenue Sources</b>	<b>19,111,323,585.13</b>	<b>58,379,433,604.98</b>	<b>(39,268,110,019.85)</b>

**SUMMARY OF RECURRENT REVENUE (IGR) FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020**

RECURRENT REVENUE SUMMARY (IGR)	Actual	Total Budget	Variance
Direct Taxes	11,679,914,905.92	9,310,730,093.00	2,369,184,812.92
Licences	87,029,012.94	103,639,287.94	(14,110,275.00)
Fees	234,707,735.29	654,804,199.56	(369,245,549.43)
FINES	12,166,100.00	25,634,410.00	(13,468,310.00)
Sales	18,252,495.00	280,830,000.00	(262,577,505.00)
Earnings	1,502,456.00	453,744,867.50	(452,242,411.50)
Rent on Government Buildings	30,036,932.80	33,440,612.95	(2,903,680.15)
Rent on Lands & Others	15,670,024.74	14,000,000.00	2,170,024.74
Repayments	542,219,269.53	1,525,224,467.79	983,005,198.26
Investment Income	163,512,592.21	234.94	163,512,357.27
Interest Earned	253,723,287.99	1,699,388,770.58	(1,445,665,482.59)
Re-Imbursement	560,000.00	780,000.00	(220,000.00)
	<b>13,039,294,812.42</b>	<b>14,102,216,944.26</b>	<b>330,900,295.02</b>

**DETAILS OF PERSONNEL COSTS MINISTRIES (INCLUDING SALARIES) DIRECTLY CHARGED TO CRF FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020**

A- Total Personnel Costs (Including Salaries directly charged to CRF In Note 4B below):	Actual	Total Budget	Variance
<b>Administrative Sector:</b>			
Govt House	71,976,132.50	84,309,746.58	12,333,614.08
DGO	12,998,574.89	13,422,325.01	423,750.12
SSG's Office (Governor's Office)	181,029,809.61	187,879,796.48	6,849,986.87
Ministry of Special Duties	-	-	-
Ministry of Religious Affairs	110,037,779.74	257,863,284.59	147,825,504.85
State House of Assembly	137,476,585.00	178,322,393.86	40,845,808.86
Min. of Information	317,253,437.59	363,520,398.44	46,266,960.85
Ministry of Tourism And Culture	(501,863.68)	-	501,863.68
Head of Civil service	972,582,165.69	1,016,642,625.30	44,060,459.61
State Audit Dept	225,090,411.67	290,089,741.17	64,999,329.50
Local Govt. Audit Dept.	145,462,416.48	151,685,374.27	6,222,957.79

	Civil Service Commission	13,920,754.47	16,915,750.38	2,994,995.91
	Local Govt Service Comm.	14,503,577.41	16,500,975.23	1,997,397.82
	Ministry of Local Govt. Affairs	60,017,394.12	64,906,986.93	4,889,592.81
	<b>TOTAL</b>	<b>2,261,847,175.49</b>	<b>2,642,059,398.23</b>	<b>380,212,222.74</b>
<b>4B</b>	<b>Economic Sector:</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Ministry of Agriculture	1,165,515,866.77	1,205,914,902.38	40,399,035.61
	Ministry of Finance	164,284,289.22	237,017,735.71	72,733,446.49
	Office Of The Accountant General	718,160,766.66	777,411,898.65	59,251,131.99
	Ministry of Commerce And Industry	181,872,776.73	185,630,616.13	3,757,839.40
	Ministry of Cooperatives & SME Dev't.	-	42,321,706.77	42,321,706.77
	Min. of power, Science & Technology	37,015,510.32	40,304,541.14	3,289,030.82
	Ministry Of Natural Resources	-	6,516,853.08	6,516,853.08
	Ministry of Works & Transport	521,291,626.58	550,616,452.66	29,324,826.08
	Ministry of Land And Survey	(73,512.12)		73,512.12
	Ministry of Environment And Housing	139,833,635.74	157,473,839.37	17,640,203.63
	Ministry of Solid Mineral	-	-	-
	Ministry of Environment	-	-	-
	Ministry of Budget & Econ. Plan.	83,113,191.68	102,467,222.13	19,354,030.45
	Min. of Water Resources	44,151,276.30	44,814,784.76	663,508.46
	<b>TOTAL</b>	<b>3,055,165,427.88</b>	<b>3,350,490,552.78</b>	<b>295,325,124.90</b>
<b>4C</b>	<b>Law &amp; Justice:</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Judicial Service Comm.	73,563,821.14	100,549,474.49	26,985,653.35
	Ministry of Justice	127,684,576.94	130,542,450.32	2,857,873.38
	Judiciary	1,769,223,687.70	1,803,749,435.25	34,525,747.55
	Sharia Court of Appeal;	1,172,883,532.79	1,196,952,317.15	24,068,784.36
	<b>TOTAL</b>	<b>3,143,355,618.57</b>	<b>3,231,793,677.21</b>	<b>88,438,058.64</b>

		Actual	Total Budget	Variance
<b>4D</b>	<b>Regional Development:</b>			
	Ministry of Rural Development	-	-	-
<b>4E</b>	<b>Social Service Sector:</b>			
	Ministry of Women Affairs	23,651,364.92	25,118,810.39	1,467,445.47
	Ministry of Education	4,510,272,079.89	4,592,255,114.91	81,983,035.02
	Teachers Service Commission	13,287,785.94	13,878,756.18	590,970.24
	Ministry of Health	836,362,565.61	883,926,716.33	47,564,150.72
	Ministry of Youth & Sport Development	320,341,455.59	324,283,564.49	3,942,108.90
	<b>TOTAL</b>	<b>5,703,915,251.95</b>	<b>5,839,462,962.30</b>	<b>135,547,710.35</b>
	<b>DETAILS OF PERSONNEL COST PARASTATALS (INCLUDING SALARIES) DIRECTLY CHARGED TO CRF FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020</b>			
<b>4F</b>	<b>Administrative Sector:</b>			
	State Boundary Commission	-	-	-
	Budget Monitoring, Price Intelligence And Public Procurement Unit	-	-	-
	State Emergency Management Agency (SEMA)	5,057,155.88	16,160,834.97	11,103,679.09
	Bauchi State Social Investment Office	-	-	-
	State INEC	21,824,217.13	30,957,370.22	9,133,153.09
	Agency For Orphans & Vul. Children	-	-	-
	Office of the Chief of staff	-	-	-
	Bauchi State Sharia Commission	96,476,145.03	97,798,326.19	1,322,181.16
	Muslim Pilgrims Welfare Board	7,511,902.66	7,713,627.64	201,724.98
	Christians Pilgrims Welfare Board	6,747,251.42	8,398,043.54	1,650,792.12
	Bauchi State Assembly Service Commission	(36,800.00)	-	36,800.00
	Bauchi State Television	76,329,067.09	81,040,338.97	4,711,271.88
	Bauchi Radio Corporation	113,506,862.04	115,532,401.28	2,025,539.24
	Bureau for Information Technology	-	-	-
	State Pension Board	11,907,098.50	12,556,060.98	648,962.48
	<b>TOTAL</b>	<b>339,322,899.75</b>	<b>370,157,003.79</b>	<b>30,834,104.04</b>

4G	ECONOMIC SECTOR	Actual	Total Budget	Variance
	College Of Agriculture	381,931,090.22	424,086,021.67	42,154,931.45
	BSADP	418,442,535.31	490,542,430.89	72,099,895.58
	BASAC	40,719,577.01	52,985,361.02	12,265,784.01
	Galambi Ranching Company	39,833,051.85	51,930,571.93	12,097,520.08
	Board of Internal Revenue	334,508,320.33	392,357,461.20	57,849,140.86
	Debt Management Agency	37,092,087.36	42,516,499.91	5,424,412.55
	State Development Board	105,172,942.32	111,270,793.30	6,097,850.98
	BASEPA	475,505,013.75	481,331,500.89	5,826,487.14
	Bauchi State Water Board	212,990,023.04	220,620,342.12	7,630,319.08
	Bauchi Geographic Information Service	-	-	-
	RUWASA	53,841,847.53	56,044,239.43	2,202,391.90
	<b>TOTAL</b>	<b>2,100,036,488.72</b>	<b>2,323,685,222.34</b>	<b>223,648,733.62</b>
4H	<b>LAW &amp; JUSTICE</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	State Sharia Commission	-	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
4I	<b>SOCIAL SERVICE SECTOR</b>			
	SUBEB	68,045,403.14	110,960,013.15	42,914,610.01
	Agency for Nomadic Education	222,533,511.76	225,958,303.41	3,424,791.65
	SSMB	363,304,361.43	391,567,623.16	8,263,261.73
	Bauchi State Scholarship Board	10,358,354.16	18,550,728.29	8,192,374.13
	Bauchi State University	551,885,349.81	647,817,619.90	95,932,270.09
	Aminu Saleh, College Of Education Azare	1,898,167,526.61	1,903,920,098.33	5,752,571.72
	A D Rufa'i CLIS Misau	1,007,514,538.22	1,028,512,412.02	20,997,873.80
	ATAP Bauchi	1,466,916,048.90	1,471,587,782.95	4,671,734.05
	State Library Board	191,544,086.04	196,774,766.82	5,230,680.78
	Bauchi State Agency For Mass Education (BASAME)	104,858,251.85	113,516,909.81	8,658,657.96
	Adamu Tafawa Balewa College of Education Kargere	462,412,474.59	472,452,484.11	10,040,009.51
	PHCDA	932,554,102.13	975,651,008.13	43,096,906.00

	Hospitals Management Board		4,726,727,237.71	4,803,369,122.36	76,641,884.65
	College Of Nursing and Midwifery Bauchi		93,826,196.01	103,130,591.00	9,304,394.99
	Sch. Of Health Tech. Ningi		166,250,167.75	182,050,198.61	15,800,030.86
	<b>DRUGS AND MEDICAL AND CONSUMABLES MGT AGENCY</b>				
	Specialist Hospital Board		16,009,461.08	17,002,745.51	993,284.43
	BACATMA		323,397,766.30	353,240,124.53	29,842,358.23
	Health Contributory Management Agency		109,415,158.64	113,252,636.71	3,837,478.07
	Bauchi State Health Trust Fund		-	-	-
	Bauchi State Comm. For Youth and Women Rehab and Development		27,426,123.73	30,088,401.90	2,662,278.17
	Bauchi State Sport Council		298,332,627.92	312,011,113.69	13,678,485.77
	Wikki Tourist Foot Club		15,383,000.00	17,000,000.00	1,617,000.00
	<b>TOTAL</b>		<b>13,076,861,747.78</b>	<b>13,488,414,684.39</b>	<b>411,552,936.61</b>
<b>4J</b>	<b>PUBLIC OFFICERS SALARY (CRF CHARGES)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Public Officers Salaries (SSG)		222,090,837.70	228,639,988.83	6,549,151.13
	Public Officers Salaries HOCS)		49,412,251.02	191,774,303.86	142,362,052.84
	Public Officers Salaries (BASHA)		239,771,647.56	336,675,415.26	96,903,767.70
	<b>TOTAL</b>		<b>511,274,736.28</b>	<b>757,089,707.95</b>	<b>245,814,971.67</b>
<b>SUMMARY OF PERSONNEL COST INCLUDING CRF CHARGES FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020</b>					
<b>4K</b>	<b>SUMMARY OF PERSONNEL COST (INCLUDING CRF CHARGES)</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Administrative Sector:		2,261,847,175.49	2,642,059,398.23	380,212,222.74
	Economic Sector:		3,055,165,427.88	3,350,490,552.78	295,325,124.90
	Law & Justice:		3,143,355,618.57	3,231,793,677.21	88,438,058.64
	Regional Development:		-	-	-
	Social Service Sector:		5,703,915,251.95	5,839,462,962.30	135,547,710.35

	Administrative Sector:		339,322,899.75	370,157,003.79	30,834,104.04
	ECONOMIC SECTOR		2,100,036,488.72	2,323,685,222.34	223,648,733.62
	LAW & JUSTICE		-	-	-
	SOCIAL SERVICE SECTOR		13,076,861,747.78	13,488,414,684.39	411,552,936.61
	PUBLIC OFFICERS SALARY (CRF CHARGES)		511,274,736.28	757,089,707.95	245,814,971.67
	<b>TOTAL PERSONNEL COST =</b>		<b>30,191,779,346.42</b>	<b>32,003,153,208.99</b>	<b>1,811,373,862.57</b>
	<b>EXTERNAL &amp; INTERNAL LOANS</b>				
	<b>EXTERNAL LOANS</b>				
	INTERNAL LOANS		8,025,217,196.48	12,067,209,502.71	(4,041,992,306.23)
	STALE VOUCHERS				-
	<b>TOTAL</b>		<b>8,025,217,196.48</b>	<b>12,067,209,502.71</b>	<b>(4,041,992,306.23)</b>
	Employers Contribution to Pension According to Sector				
5	<b>ECONOMIC SECTOR</b>				
	BOARD OF INTERNAL REVENUE		-	20,000,000.00	20,000,000.00
			-	20,000,000.00	20,000,000.00
<b>DETAILS OF OVERHEAD COST MINISTRIES FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020</b>					
	<b>OVER HEAD COST</b>				
6A	<b>Administrative Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Government House		1,704,563,860.38	1,970,925,827.00	266,361,966.62
	DGO		656,269,439.24	822,429,500.00	166,160,060.76
	SSG's Office (Governor's Office)		11,454,276,660.43	11,877,226,274.08	422,949,613.65
	Ministry of Special Duties		3,220,108.58	26,192,750.00	22,972,641.42
	Ministry of Religious Affairs		127,721,821.50	212,605,850.00	84,884,028.50
	State House of Assembly		1,675,626,311.21	1,851,984,255.00	176,357,943.79
	Min. of Information		13,373,146.32	34,350,000.00	20,976,853.68
	Ministry of Tourism And Culture		11,802,025.00	31,055,000.00	19,252,975.00



	Head of Civil service		281,334,013.00	309,096,930.00	27,762,917.00	
	State Audit Dept		54,952,296.82	87,994,000.00	33,041,703.18	
	Local Govt. Audit Dept.		1,804,900.00	25,725,000.00	23,920,100.00	
	Civil Service Commission		14,375,140.00	18,492,150.00	4,117,010.00	
	Local Government Service Comm.		210,510.00	16,725,104.00	16,514,594.00	
	Ministry of Local Govt. Affairs		-	112,477,440.00	112,477,440.00	
	<b>TOTAL</b>		<b>15,999,530,232.48</b>	<b>17,397,280,080.08</b>	<b>1,397,749,847.60</b>	
<b>6B</b>	<b>Economic Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
	Ministry of Agriculture		171,542,675.00	183,704,734.00	12,162,059.00	
	Ministry of Finance		5,489,162,129.97	5,577,772,465.38	88,610,335.41	
	Office Of The Accountant General		905,996,871.95	969,480,120.00	63,483,248.05	
	Ministry of Commerce And Industry		14,430,842.16	84,412,342.16	69,981,500.00	
	Ministry of Cooperatives & SME Dev't.		5,662,000.00	18,225,500.00	12,563,500.00	
	Min. of power, Science & Technology		17,402,530.00	35,268,300.00	17,865,770.00	
	Ministry Of Natural Resources		-	59,533,225.00	59,533,225.00	
	Ministry of Works & Transport		90,599,869.00	114,387,625.00	23,787,756.00	
	Ministry of Land And Survey		9,593,442.53	24,098,442.53	14,505,000.00	
	Ministry of Environment And Housing		9,385,137.71	22,009,931.00	12,624,793.29	
	Ministry of Solid Mineral		-	-	-	
	Ministry of Environment		-	-	-	
	Ministry of Budget & Econ. Plan.		74,155,959.50	153,659,973.00	79,504,013.50	
	Service Wide Vote		-	-	-	
	Min. of Water Resources		3,010,200.00	6,894,950.00	3,884,750.00	
	<b>TOTAL</b>		<b>6,790,941,657.82</b>	<b>7,249,447,608.07</b>	<b>458,505,950.25</b>	
<b>6C</b>	<b>Law &amp; Justice:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
	Judicial Service Comm.		27,750,000.00	42,495,000.00	14,745,000.00	
	Ministry of Justice		368,904,990.32	441,719,357.91	72,814,367.59	
	Judiciary		156,949,010.50	241,966,945.50	85,017,935.00	
	Sharia Court of Appeal;		65,347,518.38	99,815,800.00	34,468,281.62	
	<b>TOTAL</b>		<b>618,951,519.20</b>	<b>825,997,103.41</b>	<b>207,045,584.21</b>	

6D	Regional Development:	Actual	Total Budget	Variance
	Ministry of Rural Development	-	-	-
	<b>TOTAL</b>	-	-	-
6E	<b>Social Service Sector:</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Ministry of Women Affairs	173,047,480.00	193,210,350.00	20,162,870.00
	Ministry of Education	705,451,082.80	798,457,403.00	93,006,320.20
	Teachers Service Commission	12,499,000.00	26,278,900.00	13,779,900.00
	Ministry of Health	421,789,199.20	642,229,835.00	220,440,635.80
	Ministry of Youth & Sport Development	51,210,167.57	88,169,022.80	36,958,855.23
	<b>TOTAL</b>	<b>1,363,996,929.57</b>	<b>1,748,345,510.80</b>	<b>384,348,581.23</b>
<b>SUMMARY OF OVERHEAD COST FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020</b>				
	<b>OVERHEAD COST SUMMARY</b>			
	<b>Administrative Sector:</b>	15,999,530,232.48	17,397,280,080.08	1,397,749,847.60
	<b>Economic Sector:</b>	6,790,941,657.82	7,249,447,608.07	458,505,950.25
	<b>Law &amp; Justice:</b>	618,951,519.20	825,997,103.41	207,045,584.21
	<b>Regional Development:</b>	-	-	-
	<b>Social Service Sector:</b>	1,363,996,929.57	1,748,345,510.80	384,348,581.23
	<b>TOTAL</b>	<b>24,773,420,339.07</b>	<b>27,221,070,302.36</b>	<b>2,447,649,963.29</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	6,387,830,500.23	6,846,291,514.05	458,461,013.82
	Severance Gratuity	-	-	-
	<b>TOTAL</b>	<b>6,387,830,500.23</b>	<b>6,846,291,514.05</b>	<b>458,461,013.82</b>

DETAILS OF SUBVENTION TO PARASTATALS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2020

8A	SUBVENTION TO PARASTATALS	Actual	Total Budget	Variance
	<b>Administrative Sector:</b>			
	State Boundary Commission	30,056,637.00	41,874,000.00	11,817,363.00
	Budget Monitoring, Price Intelligence And Public Procurement Unit	8,431,650.00	37,650,000.00	29,218,350.00
	State Emergency Management Agency (SEMA)	228,377,177.75	397,640,187.54	169,263,009.79
	Bauchi State Social Investment Office	-	22,380,000.00	22,380,000.00
	State INEC	11,286,764.00	31,812,661.00	20,525,897.00
	Agency For Orphans & Vul. Children	300,000.00	380,150,000.00	379,850,000.00
	Office of the Chief of staff	61,683,356.00	131,864,000.00	70,180,644.00
	Bauchi State Sharia Commission	6,443,500.00	8,424,000.00	1,980,500.00
	Muslim Pilgrims Welfare Board	14,396,293.17	40,235,000.00	25,838,706.83
	Christians Pilgrims Welfare Board	135,163,976.25	162,851,493.00	27,687,516.75
	Bauchi State Assembly Service Commission	10,650,800.00	38,499,000.00	27,848,200.00
	Bauchi State Television	14,623,005.94	32,556,670.94	17,933,665.00
	Bauchi Radio Corporation	17,780,000.00	127,500,000.00	109,720,000.00
	Bureau for Information Technology	3,087,900.00	18,485,000.00	15,397,100.00
	State Pension Board	542,500.00	6,785,000.00	6,242,500.00
	<b>TOTAL</b>	<b>542,823,560.11</b>	<b>1,478,707,012.48</b>	<b>935,883,452.37</b>
	<b>Economic Sector:</b>			
	College Of Agriculture	-	22,579,429.00	22,579,429.00
	BSADP	4,883,200.00	13,900,000.00	9,016,800.00
	BASAC	4,360,034.77	6,625,750.00	2,265,715.23
	Galambi Ranching Company	1,032,834.27	2,095,207.50	1,062,373.23
	Board of Internal Revenue	611,985,985.53	770,723,162.77	158,737,177.24
	Debt Management Agency	4,287,750.00	26,028,350.00	21,740,600.00
	State Development Board	164,607,061.75	170,822,500.00	6,215,438.25
	BASEPA	33,486,881.88	60,994,700.00	27,507,818.12
	Bauchi State Water Board	-	23,850,000.00	23,850,000.00
	Bauchi Geographic Information Service	-	-	-
	RUWASA	1,323,000.00	17,488,000.00	16,165,000.00
	<b>TOTAL</b>	<b>825,966,748.20</b>	<b>1,115,107,099.27</b>	<b>289,140,351.07</b>

8C	Law & Justice:	Actual	Total Budget	Variance
	State Sharia Commission	-	-	-
	<b>TOTAL</b>	-	-	-
<b>8D</b>	<b>Social Service Sector:</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	SUBEB	128,869,844.54	301,886,669.00	173,016,824.46
	Agency for Nomadic Education	298,000.00	8,298,000.00	8,000,000.00
	SSMB	159,752,991.00	173,857,098.00	14,104,107.00
	Bauchi State Scholarship Board	8,374,000.00	111,430,650.00	103,056,650.00
	Bauchi State University	-	65,482,871.00	65,482,871.00
	Aminu Saleh, College Of Education Azare	856,025.00	111,781,450.00	110,925,425.00
	A D Rufa' CLIS Misau	10,291,405.49	58,810,000.00	48,518,594.51
	ATAP Bauchi	-	123,850,000.00	123,850,000.00
	State Library Board	3,280,400.00	11,520,400.00	8,240,000.00
	Bauchi State Agency For Mass Education (BASAME)	2,340,500.00	19,550,000.00	17,209,500.00
	Adamu Tafawa Balewa College of Education Kangere	375,000.00	52,125,000.00	51,750,000.00
	PHCDA	101,833,260.00	152,858,050.00	51,024,790.00
	Hospitals Management Board	146,100,625.00	190,683,125.00	44,582,500.00
	College Of Nursing and Midwifery Bauchi	13,041,680.00	46,022,420.00	32,980,740.00
	Sch. Of Health Tech. Ningi	1,040,000.00	55,410,000.00	54,370,000.00
	<b>DRUGS AND MEDICAL AND CONSUMABLES MGT AGENCY</b>	<b>3,529,800.00</b>	<b>28,377,000.00</b>	<b>24,847,200.00</b>
	Specialist Hospital Board	139,071,900.00	222,155,375.00	83,083,475.00
	BACATMA	1,048,000.00	9,248,000.00	8,200,000.00
	Health Contributory Management Agency	12,484,344.00	18,912,000.00	6,427,656.00
	Bauchi State Health Trust Fund	8,645,400.00	18,411,100.00	9,765,700.00
	Bauchi State Comm. For Youth and Women Rehab and Development	87,882,061.09	225,826,170.00	137,944,108.91
	Bauchi State Sport Council	18,658,400.00	70,875,000.00	52,216,600.00
	Wikki Tourist Foot Club	71,813,600.00	117,040,600.00	45,227,000.00
	<b>TOTAL</b>	<b>919,587,236.12</b>	<b>2,194,410,978.00</b>	<b>1,274,823,741.88</b>



**SUMMARY OF CAPITAL EXPENDITURES FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020**

<b>A-Details of Total Capital Expenditures (According to Sectors)</b>			
11A	Actual	Total Budget	Variance
Administrative Sector:	2,162,181,654.89	7,605,356,248.43	5,443,174,593.54
Economic Sector:	30,737,710,639.61	46,196,365,365.33	15,458,654,725.72
Law & Justice:	110,239,722.94	660,332,437.61	550,092,714.67
Regional Development:	-	-	-
Social Service Sector:	6,405,077,460.78	33,175,367,742.48	26,770,290,281.70
<b>TOTAL</b>	<b>39,415,209,478.22</b>	<b>87,637,421,793.85</b>	<b>48,222,212,315.63</b>
<b>DETAILS OF CAPITAL EXPENDITURE FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020</b>			
<b>B-Details of Capital Expenditures of Parastatals (Included in 11A above)</b>			
11B	Actual	Total Budget	Variance
Administrative Sector:			
Deputy Governor's Office	86,500,000	124,300,000	37,800,000.00
State Boundary Commission	25,180,000	42,250,000	17,070,000.00
Budget Monitoring, Price Intelligence and Procurement Unit	24,996,800	96,000,000	71,003,200.00
Secretary to The State Government (Governor's Office)	523,878,220	4,074,102,701	3,550,224,481.58
State Emergency Management Agency (SEMA)	194,527,500	425,000,000	230,472,500.00
Bauchi State Social Investment Office	0	65,250,000	65,250,000.00
Civil Service Commission	3,084,000	21,500,000	18,416,000.00
Local Govt Service Comm.	0	4,600,000	4,600,000.00
State INEC	619,958,408	743,000,000	123,041,591.51
Agency For Orphan & Vulnerable Children	0	231,200,000	231,200,000.00
Ministry Of Special Duties	2,472,500	52,500,000	50,027,500.00
Office of The Chief of Staff	200,000,000	205,000,000	5,000,000.00
Ministry of Religious Affairs & Community Relations	34,941,989	418,750,000	383,808,010.62
Muslim Pilgrims Welfare Board	345,925,309	362,881,416	16,956,106.73
Christian Pilgrims Welfare Board	0	16,500,000	16,500,000.00
State House of Assembly	25,000,000	55,250,000	30,250,000.00

	Bauchi State Assembly Service Commission		0	35,000,000	35,000,000.00
	Ministry of Information and Communication		64,103,428	150,000,000	85,896,572.10
	Bureau For Information Technology		8,113,500	67,500,000	59,386,500.00
	Ministry of Tourism and Culture		3,500,000	97,794,000	94,294,000.00
	Office of The Head of Civil service		0	75,000,000	75,000,000.00
	Office of The State Auditor General		0	87,978,032	87,978,032.00
	Local Government Audit		0	15,000,099	15,000,099.00
	Ministry For Local Government And Chieftaincy Affairs		0	139,000,000	139,000,000.00
	<b>TOTAL</b>		<b>2,162,181,654.89</b>	<b>7,605,356,248.43</b>	<b>5,445,174,593.54</b>
<b>11C</b>	<b>Economic Sector:</b>		<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>
	Ministry of Agriculture		227,892,316.10	1,082,875,757.00	854,983,440.90
	College Of Agriculture		-	54,523,095.50	54,523,095.50
	Bauchi State Agricultural Development Prog. (BSADP)		236,952,710.89	428,383,221.72	191,430,510.83
	BASAC		64,005,730.00	415,000,000.00	350,994,270.00
	Galambi Ranching Company		-	29,000,000.00	29,000,000.00
	Ministry of Finance		1,689,269,533.96	2,565,750,000.00	876,480,466.04
	Office Of The Accountant General		244,217,912.91	494,677,396.00	250,459,483.09
	Board of Internal Revenue		108,081,550.00	270,060,000.00	161,978,450.00
	Debt Management Agency		300,000.00	5,235,000.00	4,935,000.00
	Ministry of Commerce And Industry		15,539,380.60	580,500,000.00	564,960,619.40
	Ministry of Cooperatives & SME Development		594,166,250.00	4,754,000,000.00	4,159,833,750.00
	Ministry of Power, Science & Technology		526,787,180.00	1,262,248,521.95	735,461,341.95
	Ministry Of Natural Resources		-	169,000,000.00	169,000,000.00
	Ministry of Works & Transport		7,896,563,968.79	8,834,030,011.84	937,486,043.05
	State Development Board		3,847,686,328.22	5,549,570,000.00	1,701,883,671.78
	Bauchi Geographic Information Service		-	-	-
	Ministry of Lands And Survey		96,150,936.70	390,000,000.00	293,849,063.30
	Ministry Environment And Housing		5,155,090,848.69	6,544,550,000.00	1,389,459,151.31
	Bauchi State Env. Protection Agency (BASEPA)		230,099,112.49	488,576,950.00	258,477,837.51

	Ministry of Budget & Econ. Plan.		14,477,000.00	663,292,637.00	648,815,637.00
	Ministry of Water Resources		12,041,820.00	109,640,802.00	97,598,982.00
	Bauchi State Water Board		9,357,932,904.03	9,985,005,997.32	627,073,093.29
	RUIWASA		420,475,156.23	1,520,445,975.00	1,099,970,818.77
	<b>TOTAL</b>		<b>30,727,710,639.61</b>	<b>46,196,365,365.33</b>	<b>15,458,654,725.72</b>
<b>11D</b>	<b>Law &amp; Justice:</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
	Judicial Service Commission	-	33,500,000.00	33,500,000.00	
	Ministry of Justice	2,642,000.00	18,500,000.00	15,858,000.00	
	Judiciary	99,436,636.44	457,832,437.61	358,395,802.17	
	Sharia Court of Appeal;	8,161,087.50	150,500,000.00	142,338,912.50	
		<b>110,239,722.94</b>	<b>660,332,437.61</b>	<b>550,092,714.67</b>	
	<b>Regional Development:</b>				
	Ministry for Rural Development	-	-	-	
	<b>TOTAL</b>	-	-	-	
<b>11E</b>	<b>Social Service Sector:</b>	<b>Actual</b>	<b>Total Budget</b>	<b>Variance</b>	
	Ministry of Women Affairs	-	162,000,000.00	162,000,000.00	
	Ministry of Education	1,568,717,807.65	4,905,449,522.70	3,336,731,715.05	
	State Universal Basic Education Board (SUBEB)	191,882,951.26	1,009,776,345.00	817,893,393.74	
	Agency For Nomadic Education	463,000.00	76,500,000.00	76,037,000.00	
	Special Schools Management Board (SSMB)	63,688,223.08	97,470,512.50	33,782,289.42	
	Teacher's Service Commission	-	9,675,000.00	9,675,000.00	
	Bauchi State Scholarship Board	-	7,371,000.00	7,371,000.00	
	Bauchi State University	-	487,500,000.00	487,500,000.00	
	Aminu Saleh, College Of Education Azare	200,000.00	260,000,000.00	259,800,000.00	
	A D Rufa'IL CLIS Misau	700,000.00	52,000,000.00	51,300,000.00	
	ATAP Bauchi	-	318,500,000.00	318,500,000.00	
	State Library Board	6,159,000.00	64,200,000.00	58,041,000.00	



	Bauchi State Agency For Mass Education (BASAME)	52,645,706.50	197,134,457.50	144,488,751.00
	Adamu Tafawa Balewa College of Education Kangere	-	561,500,000.00	561,500,000.00
	Ministry of Health	256,499,013.06	2,869,478,157.49	2,612,979,144.43
	PHCDA	3,208,430,683.22	4,930,661,202.84	1,722,230,519.62
	Hospitals Management Board	6,389,000.00	311,150,000.00	304,761,000.00
	College Of Nursing and Midwifery Bauchi	34,873,518.74	207,967,644.24	173,094,125.50
	Sch. Of Health Tech. Ningi	-	383,500,000.00	383,500,000.00
	Drugs & Medical Consumables Management Agency	25,496,700.00	441,633,750.00	416,137,050.00
	Specialist Hospital Board	-	171,318,750.00	171,318,750.00
	BACATMA	30,000,000.00	307,858,912.50	277,858,912.50
	Health Contributory Management Agency	-	956,080,500.00	956,080,500.00
	Bauchi State Health Trust Fund	5,082,731.86	330,340,000.00	325,257,268.14
	Ministry of Youth & Sport Development	48,678,151.58	489,250,000.00	440,571,848.42
	Bauchi State Comm. For Youth and Women Rehab and Dev.	905,170,973.83	1,516,819,836.67	611,648,862.84
	Bauchi State Sport Council	-	4,500,000.00	4,500,000.00
	Wikki Tourist Foot Club	-	10,000,000.00	10,000,000.00
	<b>TOTAL</b>	<b>6,405,077,460.78</b>	<b>33,175,367,742.48</b>	<b>26,770,290,291.70</b>
	<b>DETAILS OF CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020</b>			
12	<b>CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT</b>	<b>AMOUNT 2019</b>	<b>AMOUNT 2020</b>	
	<b>CRF BANK BALANCE</b>			
	BAC	2,242,115,005.74	14,626,716,255.52	
	<b>TOTAL</b>	<b>2,242,115,005.74</b>	<b>14,626,716,255.52</b>	
	<b>OTHER BANK OF THE TREASURY</b>			
	OFFICE OF THE ACCOUNTANT GENERAL (OAG)	350,839.96	543,819.66	
	PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)	13,378,082,514.68	7,057,465,637.64	
	DIRECTORATE OF INVESTMENT	26,784,981.05	26,933,562.39	
		<b>13,405,218,335.69</b>	<b>7,084,943,019.69</b>	

	CLOSING CASH BOOK BALANCE OF SUB-TREASURY OFFICES		AMOUNT 2019	AMOUNT 2020	
13	ST. BAUCHI (A) (B) ©		1,833,632,088.66	1,396,667,398.85	
	ST DAMBAM		-	-	
	ST JAMAARE		19,676.57	19,676.57	
	ST TIBALEWA		-	-	
	ST NINGI		-	-	
	ST TORO		-	-	
	ST AZARE		-	-	
	ST MISAU		-	-	
	<b>TOTAL</b>		<b>1,833,651,765.23</b>	<b>1,396,687,075.42</b>	
14	<b>CLOSING CASH BOOK BALANCE OF MDAS</b>		<b>AMOUNT 2019</b>	<b>AMOUNT 2020</b>	
	<b>Administrative Sector:</b>				
	GOVERNMENT HOUSE		5,232.42	101,081,192.82	
	DEPUTY GOVERNOR OFFICE (DGO)		34,131.00	51,853.34	
	SECRETARY TO THE STATE GOVERNMENT (SSG)		-	-	
	COOPERATIVE AND POVERTY ALLEVIATION (MCPA)		-	-	
	MIN OF SPECIAL DUTIES (MSD)		-	9,202.64	
	MINISTRY OF REL. AFFAIRS & COMM. RELETIONS (MORA&CR)		165,785.58	11,119,947.00	
	BAUCHI STATE HOUSE OF ASSEMBLY (BAHA)		(9,006,153.33)	(9,506,442.02)	
	BAUCHI STATE ASSEMBLY SERVICE COMMISSION (BASC)		11,650.00	13,100.00	
	MINISTRY OF INFORMATION (MOI)		-	-	
	BUREAU FOR INFORMATION TECHNOLOGY			157,000.00	
	OFFICE OF THE HEAD OF CIVIL SERVICE (OHCS)		5,125.00	9,425.39	
	OFFICE OF STATE AUDITOR GENERAL (STATE AUDIT)		21,450.00	70,848.99	
	OFFICE OF AUDITOR GENERAL FOR LOCAL		10,000.00	5,100.00	

	CIVIL SERVICE COMMISSION (CSC)		4,750.00	4,750.00	
	LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)		3,612.00	5,102.00	
	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS		-	-	
	MINISTRY OF AGRICULTURE		-	-	
	MINISTRY OF EDUCATION	13,793,913.59		215,627,254.52	
	MINISTRY OF COMMERCE AND INDUSTRY	15,000.00		39,336.59	
	MINISTRY OF FINANCE	15,949,327.14		12,721,348.02	
	MINISTRY OF HEALTH	3,608,690.57		3,424,746.30	
	MINISTRY OF JUSTICE	1,613,973.41		22,448.29	
	MINISTRY OF WORKS & TRANSPORT	31,305,735.93		14,219,309.26	
	MINISTRY OF LANDS & SURVEY	19,370.00		3,022.11	
	MINISTRY OF WATER RESOURCES	8,700.00		4,873.00	
	MINISTRY OF YOUTH & SPORTS	-		-	
	THE JUDICIARY	9,960.00		20,069.10	
	JUD. SERVICE COMMISSION	-		-	
	TEACHERS SERVICE COMMISSION	899.00		1,899.00	
	ZONAL EDUCATION OFFICE BAUCHI	147,442.99		147,442.99	
	ZONAL EDUCATION OFFICE KATAGUM	-		-	
	ZONAL EDUCATION OFFICE DARAZO	-		-	
	BAUCHI STATE SCHOLARSHIP BOARD	7,336,590.34		19,000.00	
	SHARIA COURT OF APPEAL	-		-	
	MINISTRY OF BUDGET & PLANNING	-		59,205.00	
	BOARD OF INTERNAL REVENUE	131,248,394.80		278,537,787.37	
	MINISTRY OF WOMEN AFFAIRS	57,000.00		245,380.00	
	MINISTRY OF RURAL DEVELOPMENT	7,859.13		7,859.13	
	MINISTRY OF TOURISM & CULTURE	-		10,000.00	
	MINISTRY OF HIGHER EDUCATION	-		-	
	MINISTRY OF SCIENCE & TECHNOLOGY	(364,750.00)		191,988.79	
	MINISTRY OF SOLID MINERALS	870.98		-	
	MINISTRY OF SOCIAL DEVELOPMENT	-		-	
	MINISTRY OF HOUSING & ENVIRONMENT	-		928,138,812.73	
	MINISTRY OF ANIMAL RESOURCES	-		-	
	MINISTRY OF POWER & ENERGY	-		-	
	COLLEGE OF HEALTH TECH. NINGI	49,000.00		9,000.00	

BRC (AIDS & GRANTS )			(1,036.95)	1,036.95	
BUDGET MONITORING,PRICE INTELLIGENTE AND PUBLIC PROCURE. UNIT			-	-	
SEMA			7,000.00	86,031.50	
MUSLIM PILGRIMS WELFARE BOARD			2,504,981.00	-	
CHRISTIAN PILGRIMS WELFARE BOARD			-	22,781,677.44	
BAUCHI STATE TELEVISION			13,760.07	390,481.13	
STATE PENSION BOARD			-	2,500.00	
STATE INEC			980,138.11	10,313,614.65	
COLLEGE OF AGRICULTURE			-	-	
BSADP			-	-	
BASAC			-	-	
BAGIS			(1,000,630.00)	-	
GALAMBI RANCHING			1,541.25	256.98	
BAUCHI STATE WATER BOARD			-	500,000.00	
RUWASSA			-	12,000.00	
BAUCHI SHARIA COMMISSION			595.50	1,595.50	
BACYWORD			82,604.03	5,289.47	
BASEPA			-	17,346,270.82	
SUBEB			41,207.97	174,685.47	
SPECIAL SCHOOLS MANAGEMENT BOARD			517.50	805.86	
BAUCHI STATE UNIVERSITY			-	-	
COLLEGE OF EDUCATION AZARE			1,056,592.75	567.75	
A'D RUFAL CLIS MISAU			-	-	
ATA POLYTECHNIC			466,687.34	466,687.34	
BAUCHI STATE LIBRARY BOARD			2,916.43	63.02	
COLLEGE OF EDUCATION KANGERE			-	-	
BACATMA			3,309.37	3,577.89	
COLLEGE OF NURSING AND MIDWIFERY			5,678,820.17	2,807,761.44	
PHCDA			-	-	
HOSPITAL MANAGEMENT BOARD			155,092.80	155,092.80	
BASHCMA			10,000.00	91,335.16	
BHETFUND			5,087,669.38	-	

	SPECIALIST HOSPITAL BAUCHI		265,640.33	10,039,780.33	
	MCSMED		55,000.00	908,350.00	
	DRUGS MEDICAL AND CONSUMABLES MGT AGENCY		304,288.60	597,488.60	
	BASAME		48,000.00	2,766.00	
	BASANE		48,075.59	50,075.59	
	BSDB		10,874,908.43	828,380.78	
	BAUCHI SPORTS COUNCIL		48,334.67	6,936.14	
	WIKKI TOURIST FC		12,006,905.72	2,950,805.72	
	YANKARI TRANSPORT SERVICE II		-	2,515,827.20	
	BASOVCA		3,054.07	28,054.02	
	DMO		1,355.50	850.00	
	STATE BOUNDARY COMMISSION		6,250.00	26,438.00	
	OFFICE OF THE CHIEF OF STAFF		15,070.01	89,440.42	
	LOCAL GOVERNMENT PENSION BOARD		-	-	
	<b>TOTAL</b>		<b>234,832,230.19</b>	<b>1,629,658,386.33</b>	
	<b>TOTAL Details of Cash Book Balances</b>		<b>17,715,817,337.02</b>	<b>24,738,004,736.96</b>	
<b>DETAILS STATEMENT OF INVESTMENT AND LOANS FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020</b>					
15	<b>STATEMENT OF INVESTMENT AND LOANS FOR THE PERIOD ENDED 31<sup>ST</sup> DECEMBER, 2019</b>				
	<b>(A) LOCAL INVESTMENT: QUOTED COMPANIES</b>				
	<b>NAME OF COMPANY</b>	<b>DATE OF INVESTMENT</b>	<b>AMOUNT 2019</b>	<b>AMOUNT 2020</b>	<b>INCREASE/DECREASE</b>
	BANK OF THE NORTH LTD	1976			-
	ASHAKA CEMENT COMPANY	1976			-
	FCMB BANK PLC	1990	8,354,735.55	15,707,313.43	7,352,577.88
	JAIZ BANK PLC	2003	78,000,000.00	128,700,000.00	50,700,000.00
	ARDOVA (FORTE OIL)		3,444,000.00	1,626,000.00	(1,818,000.00)
	OANDO PLC	2005	1,549,125.00	573,174.40	(975,950.60)
	FIRST BANK PLC		7,258.35	41,644.25	34,385.90
	INTERCITY BANK	2005	-	-	-

	FIDELITY BANK PLC				-	369,916.88	369,916.88	
	UNITY BANK PLC				-	42,624,853.12	42,624,853.12	
	DANGOTE SUGAR PLC				-	140,840,185.50	140,840,185.50	
	LAFARGE WEST AFRICA PLC				-	8,262.00	8,262.00	
	FLOUR MILLS PLC					556,328.85	556,328.85	
	STERLING BANK PLC				-	44,320.50	44,320.50	
						<b>331,091,998.93</b>	<b>239,736,880.03</b>	
	<b>(B) LOCAL INVESTMENT NON-QUOTED COMPANIES</b>					<b>91,355,118.90</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				-	-		-
	INFRASTRUCTURE BANK				-	-		-
						<b>3,920,944,108.00</b>	<b>3,920,944,108.00</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>(D)</b>	<b>LOAN TO LOCAL GOVERNMENT AREAS</b>							
	LOAN GRANTED TO 20 LGAS FOR SALARY (2015)				3,861,413,061.15	7,431,702,990.65	<b>3,570,289,929.50</b>	
	LOAN TO STATE GOVERNMENT							(133,065,002.66)
	<b>TOTAL INVESTMENTS</b>				<b>7,564,767,993.31</b>	<b>7,431,702,990.65</b>	<b>11,688,900,387.58</b>	<b>106,671,877.37</b>

		AMOUNT 2019	AMOUNT 2020	increase/decrease
16	<b>LIST OF OUTSTANDING IMPRESTS</b>	255,026,320.86	255,026,320.86	-
	<b>TOTAL OUTSTANDING IMPRESTS</b>	<b>255,026,320.86</b>	<b>255,026,320.86</b>	<b>-</b>
17	<b>LIST OF OUTSTANDING ADVANCES</b>			
	ADVANCES	593,092,062.38	751,081,827.01	157,989,764.63
	<b>TOTAL</b>	<b>593,092,062.38</b>	<b>751,081,827.01</b>	<b>157,989,764.63</b>
	<b>31100103 LOAN TO GOVT. OWN COMPANY</b>			
18	Remittance on Transit	AMOUNT 2019 14,887,763,021.71	AMOUNT 2020 8,536,015,876.19	increase/decrease (6,351,747,145.52)
		27,318,109,915.16		
18 B	Revolving Loan Account	Opening balances at at 1/1/2020	Repayments during the year	Closing Balances as at 30/12/2020
	List the Loans			
	<b>TOTAL</b>			
19	External Loans States			
19	<b>PUBLIC DEBT CHARGES</b>	Opening balances at at 1/1/2020	Additions during the year	Repayments during the year
	EXTERNAL LOANS	41,314,957,543.98	7,111,323,585.13	1,049,942,597.93
	Principal Repayment	41,314,957,543.98	7,111,323,585.13	1,049,942,597.93
	Interest Repayment			
	Exchange Gain/Loss			3,889,672,456.22
	<b>TOTAL</b>	<b>41,314,957,543.98</b>	<b>7,111,323,585.13</b>	<b>1,049,942,597.93</b>
20	States Bonds & Treasury Bonds			

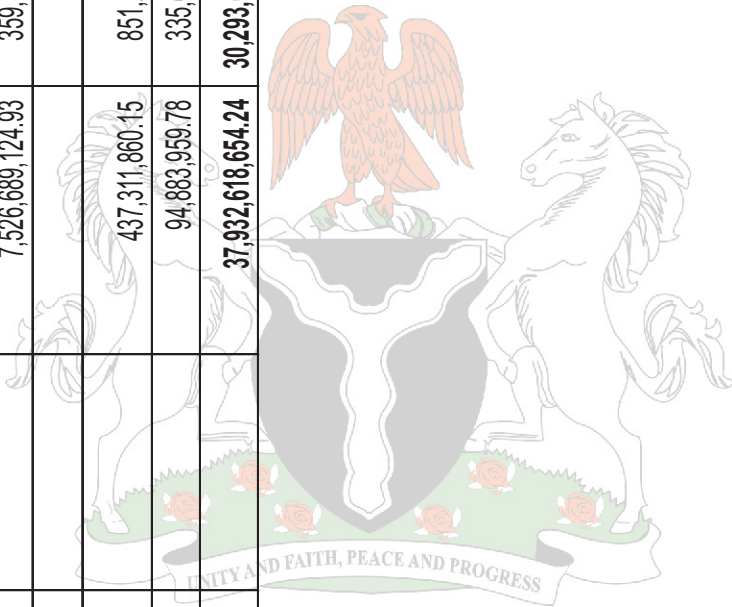
	Name of Financial Institution	Opening balances at at 1/1/2020	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2020	
	States Bonds 2021 & FGN Treasury Bonds 2034	15,300,727,756.27	-	903,502,777.55	14,397,224,978.72	
	Judgment Debts					
	Principal Repayment					
	Interest Repayment					
		15,300,727,756.27	-	903,502,777.55	14,397,224,978.72	
21	Nigerian Treasury Bills (NTB)	Opening balances at at 1/1/2020	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2020	
	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 1/1/2020	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2020	
	<b>TOTAL</b>					
23	Other Internal Loans (Promissory Notes)	<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%	Aug-15	Sept.34	5,995,634,301.72
	Zenith Bank Bailout Loan	8,609,100,000.00	9.00%	Aug-15	Aug.35	7,735,555,847.47
	CBN MSME DF	2,000,000,000.00	6.00%	Feb-15	Jan.27	1,250,000,000.00
	GT Bank (ECA) Bail out Loan	10,000,000,000.00	9.00%	Mar-16	Apr.36	9,160,037,965.39
	FGN Budget support Facility	17,569,000,000.00	9.00%	Jul-16	Aug-49	17,500,292,959.27
	Bauchi State Bond 2026 RST 1	10,402,894,328.00	16.50%	Dec-17	Nov.26	8,401,590,677.00
	UBA Pls CACS	5,000,000,000.00	9.00%	Oct-17	Mar-22	1,760,958,300.24
	UBA Pls CACS II	3,000,000,000.00	9.00%	Oct-17	May-22	1,097,874,138.32
	UBA Plc CID Loan	5,000,000,000.00	20.00%	Jun-19	Jun-21	1,441,621,342.14
	UBA Plc CFF Loan (Adda Nig. Limited)	3,500,000,000.00	18.00%	Aug-19	Aug-22	2,172,405,970.54
	SDGs Counter Part Funding (ZIB)					
	Family Home Funds	12,000,000,000.00	9.00%		Jun-31	12,000,000,000.00



24	Other Revenue Sources	Opening balances at at 1/1/2020	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2020	68,515,971,502.09
	Name of Financial Institution	48,190,518,344.37	12,000,000,000.00	6,071,771,821.00	54,118,746,523.37	
	Principal Repayment					
	Interest Repayment					
		48,190,518,344.37	12,000,000,000.00	6,071,771,821.00	54,118,746,523.37	
25	TREASURY CLEARANCE/OTHER GOVT FUNDS					
	TRUST & OTHER PUBLIC FUNDS					
	DEPOSITS		AMOUNT 2019	AMOUNT 2020	increase/decrease	
	RETENTION DEPOSIT		(92,593,708.04)	(96,564,627.81)	(3,970,919.77)	
	STATION DEPOSIT		6,560,214,316.26	445,233,655.53	(6,114,980,660.73)	
			6,467,620,608.22	348,669,027.72	(6,118,951,580.50)	
a	41030101 UNREMITTED PAYE					
	PAYE DEDUCTION REMITTED TO AG		352,087,850.13	(1,575,826,365.44)	(1,927,914,215.57)	
			352,087,850.13	(1,575,826,365.44)	(1,927,914,215.57)	
b	4103102 UNREMITTED WITHOLDING TAX					
	FED. INLAND REVENUE 2.5% WITHOLDING TAX		(119,669,081.61)	(203,364,908.59)	(83,695,826.98)	
c	41030103 VALUE ADDED TAX					
	5% VAT DEDUCTION FROM SERVICES PAYMENT		(598,546,117.99)	(445,484,670.03)	153,061,447.96	
			(598,546,117.99)	(445,484,670.03)	153,061,447.96	
d	41030202 CONTRIBUTORY PENSION SCHEME					
	PENSION CONTRIBUTION		328,009,571.71	328,009,571.71	-	
			328,009,571.71	328,009,571.71	-	
e	41030203 UNION DUES					
	CHECK OF SYSTEM (DED. UNION DUES)		883,176,348.79	1,045,611,130.58	162,434,781.79	
			883,176,348.79	1,045,611,130.58	162,434,781.79	
f	41030204 HOUSING REVOLVING FUND DED.					
	STAFF HOUSING LOAN		(1,209,307,543.29)	(1,226,364,578.89)	(17,057,035.60)	
	OWNER OCCUPIER SCHEME					

<b>g</b>	<b>41030205 COOPERATIVE SOCIETY</b>								
	BAUCHI STATE NURSES SAVING SCHEME		(6,070,025.62)	(38,681,039.55)				(32,611,013.93)	
	LEVIES FROM C/SERVANT TO NLC		(6,070,025.62)	(38,681,039.55)				(32,611,013.93)	
<b>h</b>	<b>41030206 HOUSING FUND</b>								
	MAKAMA MORTGAGE LOAN		(783,170,473.18)	(1,447,380,913.58)				(664,210,440.40)	
	NATIONAL HOUSING SCHEME		(783,170,473.18)	(1,447,380,913.58)				(664,210,440.40)	
<b>i</b>	<b>41030208 WELFARE LOAN SCHEME</b>								
			151,254,765.53	151,254,765.53				-	
			<b>151,254,765.53</b>	<b>151,254,765.53</b>				-	
<b>j</b>	<b>41030209 DEPENDENT FUND</b>								
			(299,358,018.86)	(299,431,352.26)				(73,333.40)	
			<b>(299,358,018.86)</b>	<b>(299,431,352.26)</b>				<b>(73,333.40)</b>	
<b>k</b>	<b>41030210 POVERTY ALLEVIATION</b>								
			4,810,668.36	4,810,668.36				-	
			<b>4,810,668.36</b>	<b>4,810,668.36</b>				-	
<b>l</b>	<b>41030214 LOAN DEDUCTION</b>								
			275,671,182.37	238,740,946.26				(36,930,236.11)	
			<b>275,671,182.37</b>	<b>238,740,946.26</b>				<b>(36,930,236.11)</b>	
<b>m</b>	<b>41030216 OVER PAYMENT RECOVERABLE</b>								
	OVER PAYMENT RECOVERY		(22,786,896.08)	(31,737,189.00)				(8,950,292.92)	
			<b>(22,786,896.08)</b>	<b>(31,737,189.00)</b>				<b>(8,950,292.92)</b>	
<b>n</b>	<b>41030217 Other Deduction</b>								
	HEALTH INSURANCE SCHEME		(9,000.00)	(3,343,541.40)				(3,334,541.40)	
	<b>TOTAL OF OTHER PUBLIC FUNDS</b>		5,352,631,134.26	(3,443,063,760.90)				(8,795,694,895.16)	
	<b>TOTAL BTL RECEIPT &amp; PAYMENTS</b>		-	-				(15,122,517,276.71)	

26	CONTINGENT LIABILITIES AS AT YEAR END 31st DECEMBER 2020	AMOUNT 2019	AMOUNT 2020
	Pension & Gratuity (State Government)	19,864,991,435.47	22,746,369,126.87
	Outstanding Contractors Liabilities (According to MDA)	10,008,742,273.91	6,000,119,157.49
	Judgment Debt And Solicitors Fee	7,526,689,124.93	359,732,428.40
	Other (Salary Arrears & Staff Claims)		No update
	Electricity Bill Arrears	437,311,860.15	851,207,106.38
	Rented Properties Arrears	94,883,959.78	335,644,878.98
	<b>TOTAL CONTINGENT LIABILITIES</b>	<b>37,932,618,654.24</b>	<b>30,293,072,6984.12</b>



**SUPPLEMENTARY NOTES FOR THE PERIOD 31<sup>ST</sup> DECEMBER, 2020**  
**NOTES 1 A BREAK DOWN OF RECURRENT EXPENDITURE IN RESPECT OF FOUR MDA'S**  
**((MIN.FINANCE,MIN. OF BUDGET,BOIR AND OAG))**

MDA'S	2020			2019		
	PERSONNEL	OVERHEADS	TOTAL	PERSONNEL	OVERHEADS	TOTAL
Ministry of Finance	164,284,289.22	5,489,162,129.97	5,653,446,419.19	172,565,540.88	6,721,394,367.77	6,893,959,908.65
Ministry of Budget and Economic Planning	83,113,191.68	74,155,959.50	157,269,151.18	123,454,551.51	71,406,092.99	194,860,644.50
Bauchi State Board of Internal Revenue	334,508,320.33	611,985,985.53	946,494,305.86	324,392,821.02	761,556,546.09	1,085,949,367.11
Office of the Accountant General	718,160,766.66	905,996,871.95	1,624,157,638.61	782,290,085.52	515,959,488.01	1,298,249,573.53
<b>TOTAL</b>	<b>1,300,066,567.89</b>	<b>7,081,300,946.95</b>	<b>8,381,367,514.84</b>	<b>1,402,702,998.93</b>	<b>8,070,316,494.86</b>	<b>9,473,019,493.79</b>

**GRANTS RECEIVED FROM SFTAS (2019 AND 2020)**

	2020	2019	TOTAL
Amount earned for 2019 performance		2,268,000,000.00	2,268,000,000.00
Amount earned for 2020 performance	5,358,000,000.00		5,358,000,000.00
<b>TOTAL</b>	<b>5,358,000,000.00</b>	<b>2,268,000,000.00</b>	<b>7,626,000,000.00</b>

27	INCREASE/DECREASE IN INVESTMENT	DATE OF INVESTMENT	AMOUNT 2019	AMOUNT 2020	INCREASE/DECREASE
	BANK OF THE NORTH LTD	1976			-
	ASHAKA CEMENT COMPANY	1976			-
	FCMB BANK PLC	1990	8,354,735.55	15,707,313.43	7,352,577.88
	JAIZ BANK PLC	2003	78,000,000.00	128,700,000.00	50,700,000.00
	ARDOVA (FORTE OIL)		3,444,000.00	1,626,000.00	(1,818,000.00)
	OANDO PLC	2005	1,549,125.00	573,174.40	(975,950.60)
	FIRST BANK PLC		7,258.35	41,644.25	34,385.90
	INTERCITY BANK	2005	-	-	-
	FIDELITY BANK PLC		-	369,916.88	369,916.88
	UNITY BANK PLC		-	42,624,853.12	42,624,853.12
	DANGOTE SUGAR PLC		-	140,840,185.50	140,840,185.50
	LAFARGE WEST AFRICA PLC		-	8,262.00	8,262.00
	FLOUR MILLS PLC		-	556,328.85	556,328.85
	STERLING BANK PLC		-	44,320.50	44,320.50
	<b>SUB-TOTAL</b>		<b>91,355,118.90</b>	<b>331,091,998.93</b>	<b>239,736,880.03</b>

28	Net (Increase)/Decrease in Other Cash Equivalent Accounts						
	LOAN GRANTED TO 20 LGAS FOR SALARY (2015)		3,861,413,061.15	7,431,702,990.65			3,570,289,929.50
	LOAN TO STATE GOVERNMENT						
			7,564,767,993.31	7,431,702,990.65			(133,065,002.66)
	TOTAL INVESTMENTS		11,582,228,510.21	7,432,259,319.50			106,671,877.37
			7,564,767,993.31	7,432,259,319.50			
			AMOUNT 2019	AMOUNT 2020			increase/decrease
	LIST OF OUTSTANDING IMPRESTS		255,026,320.86	255,026,320.86			-
	TOTAL OUTSTANDING IMPRESTS		255,026,320.86	255,026,320.86			-
			AMOUNT 2019	AMOUNT 2020			increase/decrease
	LIST OF OUTSTANDING ADVANCES						
	ADVANCES		593,092,062.38	751,081,827.01			157,989,764.63
	TOTAL		593,092,062.38	751,081,827.01			157,989,764.63
	31100103 LOAN TO GOVT. OWN COMPANY						
			AMOUNT 2019	AMOUNT 2020			increase/decrease
	Remittance on Transit		14,887,763,021.71	536,015,876.19			(6,351,747,145.52)
	TREASURY CLEARANCE/OTHER GOVT FUNDS						(6,087,085,503.52)
	TRUST & OTHER PUBLIC FUNDS						
	DEPOSITS		AMOUNT 2019	AMOUNT 2020			increase/decrease
	RETENTION DEPOSIT		(92,593,708.04)	(96,564,627.81)			(3,970,919.77)
	STATION DEPOSIT		6,560,214,316.26	445,233,655.53			(6,114,980,660.73)
	41030101 UNREMITTED PAYE		6,467,620,608.22	348,669,027.72			(6,118,951,580.50)

PAYE DEDUCTION REMITTED TO AG	352,087,850.13	(1,575,826,365.44)	(1,927,914,215.57)
4103102 UNREMITTED WITHOLDING TAX	352,087,850.13	(1,575,826,365.44)	(1,927,914,215.57)
FED. INLAND REVENUE 2.5% WITHOLDING TAX	(119,669,081.61)	(203,364,908.59)	(83,695,826.98)
41030103 VALUE ADDED TAX			
5% VAT DEDUCTION FROM SERVICES PAYMENT	(598,546,117.99)	(445,484,670.03)	153,061,447.96
	(598,546,117.99)	(445,484,670.03)	153,061,447.96
41030202 CONTRIBUTORY PENSION SCHEME			
PENSION CONTRIBUTION	328,009,571.71	328,009,571.71	-
	328,009,571.71	328,009,571.71	-
41030203 UNION DUES			
CHECK OF SYSTEM (DED. UNION DUES)	883,176,348.79	1,045,611,130.58	162,434,781.79
	883,176,348.79	1,045,611,130.58	162,434,781.79
41030204 HOUSING REVOLVING FUND DED.	(1,209,307,543.29)	(1,226,364,578.89)	(17,057,035.60)
STAFF HOUSING LOAN			-
OWNER OCCUPIER SCHEME			-
			-
41030205 COOPERATIVE SOCIETY			
BAUCHI STATE NURSES SAVING SCHEME	(6,070,025.62)	(38,681,039.55)	(32,611,013.93)
LEVIES FROM C/SERVANT TO NLC	(6,070,025.62)	(38,681,039.55)	(32,611,013.93)

41030206 HOUSING FUND									
MAKAMA MORTGAGE LOAN		(783,170,473.18)	(1,447,380,913.58)					(664,210,440.40)	
NATIONAL HOUSING SCHEME								-	
		(783,170,473.18)	(1,447,380,913.58)					(664,210,440.40)	
41030208 WELFARE LOAN SCHEME									
		151,254,765.53	151,254,765.53					-	
		151,254,765.53	151,254,765.53					-	
41030209 DEPENDENT FUND									
		(299,358,018.86)	(299,431,352.26)					(73,333.40)	
		(299,358,018.86)	(299,431,352.26)					(73,333.40)	
41030210 POVERTY ALLEVIATION									
		4,810,668.36	4,810,668.36					-	
		4,810,668.36	4,810,668.36					-	
41030214 LOAN DEDUCTION									
		275,671,182.37	238,740,946.26					(36,930,236.11)	
		275,671,182.37	238,740,946.26					(36,930,236.11)	

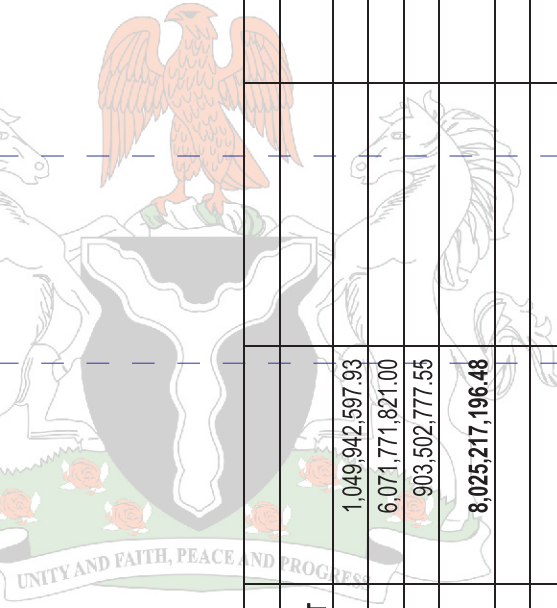


**BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT**

<b>41030216 OVER PAYMENT RECOVERABLE</b>									
OVER PAYMENT RECOVERY			(22,786,896.08)		(31,737,189.00)		(8,950,292.92)		
			(22,786,896.08)		(31,737,189.00)		(8,950,292.92)		
<b>41030217 Other Deduction</b>			(71,082,704.22)		(288,545,312.32)		(217,462,608.10)		
HEALTH INSURANCE SCHEME			(9,000.00)		(3,343,541.40)		(3,334,541.40)		
<b>TOTAL OF OTHER PUBLIC FUNDS</b>			5,352,631,134.26		(3,443,063,760.90)		(8,795,694,895.16)		
<b>TOTAL BTL RECEIPT &amp; PAYMENTS</b>			-				(15,122,517,278.71)		
<b>DEBT SERVICE</b>									
<b>29 CONSOLIDATED DEBT PROFILE</b>									
External Debt (USD)			\$ 134,910,555.23						
Total External Debt (Naira)			N 51,266,010,987.39						
<b>EXTERNAL LOAN STOCK</b>									
<b>PROJECT</b>			<b>CREDITOR</b>		<b>DATE SIGNED</b>		<b>CURR</b>		<b>BALANCE AS AT DEC,2020 (NGN)</b>
<b>1</b>	Bauchi State -Health Project ADF (6.08%) CHF		AFDF		04-Jul-90		CHF		28,741,156.59
<b>2</b>	Bauchi State -Health Project ADF (6.08%) DEM		AFDF		04-Jul-90		EUR		58,784,686.08
<b>3</b>	Bauchi State- Health Project ADF (6.08%)		AFDF		04-Jul-90		EUR		4,271,154.55
<b>4</b>	Bauchi State- Health Project ADF (6.08%)		AFDF		04-Jul-90		JPK		3,779,960.04
<b>5</b>	Bauchi State- Health Project ADF (6.08%)		AFDF		04-Jul-90		USD		301,740,991.20
<b>6</b>	Bauchi State- Health System Development- IV ADF		AFDF		14-Oct-03		EUR		295,353,372.69
<b>7</b>	Bauchi State- Health System Development- IV ADF		AFDF		13-Oct-03		USD		1,234,921,195.60

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8	Bauchi State- Community Based Agric Rural Development	AFDF	01-Jun-05	FUA	3,142,766.72	1,194,251,353.70
9	Bauchi State- Community Based Urban Dev. Project	IDA	28-May-03	XDR	14,603,891.64	5,549,478,823.88
10	Bauchi State- Local Empowerment & Environment	IDA	27-Feb-04	USD	5,322,955.88	2,022,723,233.45
11	Bauchi State- Health System Development	IDA	22-Dec-05	XDR	1,637,911.47	622,406,359.98
12	Bauchi State- National Fadama II	IDA	29-Mar-04	XDR	5,000,746.54	1,900,283,686.10
13	Bauchi State- HIV/AIDS Programme- IDA	IDA	19-Apr-06	XDR	1,259,537.50	478,624,248.55
14	Bauchi State- State Governance and Capacity Building	IDA	11-Sep-07	XDR	4,600,037.27	1,748,014,164.13
15	Bauchi State- Malaria Control Booster Project	IDA	24-Mar-09	XDR	9,358,657.11	3,556,289,703.37
16	Bauchi State- Community and Social Dev. Project	IDA	13-May-09	XDR	4,345,038.58	1,651,114,660.83
17	Bauchi State- Health System Dev. Project (Addtl Financing)	IDA	16-Jul-09	XDR	2,869,829.86	1,090,535,347.77
18	Bauchi State- Third National Fadama Dev. Project	IDA	16-Jul-09	XDR	3,438,442.87	1,306,608,290.54
19	Bauchi State- Malaria Control Booster Project(Add Financing)	IDA	24-Jun-11	XDR	2,517,013.12	956,464,984.09
20	Bauchi State- 2nd (Second) HIV/AIDS Programme	IDA	16-Aug-13	XDR	4,627,323.50	1,758,382,929.30
21	Bauchi State- Youth Empowerment & Social Support Operation	IDA	16-Aug-13	USD	-	-
22	Bauchi State- State Education Programme Investment	IDA	01-Feb-15	USD	44,408,493.80	16,875,227,644.00
23	Bauchi State- Community and Social Dev. Project(Addtl Financing)	IDA	13-May-09	USD	3,802,000.00	1,444,760,000.00
24	Bauchi State- Third National Fadama Urban Water Sector Reform Project	IDA		XDR	18,903,297.48	7,183,253,040.95
	<b>TOTAL</b>				<b>134,910,555.22</b>	<b>51,266,010,987.39</b>
	<b>NOTE:</b>					
	The Exchange Rate Used is N 380/\$1 as Provided by DMO Abuja as at 31st December,2020					

FACILITY MOVEMENT DURING THE YEAR 2020						
	OPENING BALANCE AS AT 1ST JANUARY 2020	ADDITIONAL DISBURSEMENT DURING THE YEAR	PRINCIPAL REPAYMENT	INTEREST REPAYMENT	EXCHANGE GAIN/LOSS	CLOSING BALANCE AS AT 31ST DECEMBER 2020
EXTERNAL LOANS	₦ 133,895,440.95					₦ 134,910,555.23
BONDS	41,314,957,543.98	7,111,323,585.13	1,049,942,597.93	850,176,593.33	3,889,672,456.22	51,266,010,997.40
LOANS	15,300,727,756.27	-	903,502,777.55	2,539,546,329.25		14,397,224,978.72
	48,190,518,344.37	12,000,000,000.00	6,071,771,821.00	2,355,640,685.81		54,118,746,523.37
<b>TOTAL</b>	<b>104,806,203,644.62</b>					<b>119,781,982,489.49</b>
						
<b>NOTE:</b>						
EXCHANGE RATE:						
JANUARY 2019 N307/\$1						
DECEMBER 2020 N380/\$1						
<b>TOTAL REPAYMENT OF PUBLIC DEBT</b>						
EXTERNAL LOANS REPAYMENT						
INTERNAL LOANS REPAYMENT						
BOND REPAYMENT						
<b>TOTAL</b>						
<b>8,025,217,196.48</b>						
<b>NOTE</b>						
The Diffrence Between Original Budget and Revised Budget was as a Result of <b>COVID- 19</b> Pandemic						

**NOTES 2**

**BREAK DOWN OF INDEPENDENT REVENUE (IGR) A DETAILS**  
**STATEMENT OF RECURRENT REVENUE FOR THE PERIOD 31ST**  
**DECEMBER, 2020**

<b>REVENUE</b>		
<b>2 A PERSONAL TAXES</b>		
<b>MDA: BOARD OF INTERNAL REVENUE 022000800100</b>		<b>TOTAL</b>
<b>Economic Code</b>	<b>Description</b>	
12010105	PAY AS YOU EARN (CURRENT)	11,389,484,490.94
12010103	DIRECT ASSESSMENT TAX (CURRENT)	38,387,285.63
12010101	5% WHT ON PMT TO CONTRACTORS	34,615,768.51
12010101	10% WHT ON BANK INTEREST	212,683,057.48
12010101	10% WHT TAX ON RENTS	2,968,619.18
12010115	STAMP DUTY TAX	1,775,684.18
12010115	10% WHT TAX ON DIVIDEND	-
<b>SUB-TOTAL =</b>		<b>11,679,914,905.92</b>
	<b>2B LICENCES</b>	
<b>MDA: MINISTRY OF INFORMATION AND COMMUNICATION 012300100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12010101	5% WHT ON PMT TO CONTRACTORS	-
<b>MDA: MINISTRY OF CULTURE AND TOURISM 012300100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12010101	5% WHT ON PMT TO CONTRACTORS	-
	<b>LICENCES</b>	
<b>MDA: BOARD OF INTERNAL REVENUE 022000800100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020132	MOTOR VEHICLE LICENSES	36,291,962.94
12020133	DRIVERS' LICENSES	27,683,000.00
12020141	HACKEY PERMIT	8,028,300.00
12020142	TESTING FORM FOR ROAD WORTHNESS	14,807,050.00

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<b>MDA:</b>	<b>MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT 021500100100</b>	
<b>Economic Code</b>	<b>Description</b>	
		-
12020119	FISHING PERMITS	-
12020122	PRODUCE BUYING LICENCES	<b>218,700.00</b>
12020127	TRACTOR HIRING SERVICES	-
12020446	AGRICULTURAL/VETERINARY SERVICE FEES	-
<b>MDA:MINISTRY OF HEALTH 052100100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020134	PATENT MEDICINE & DRUG STORES LICENCES	-
12020136	HEALTH FACILITIES LICENCES	-
	TRADITIONAL MEDICINE PRACTITIONERS LICENCES	-
<b>MDA: MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT 015400100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020131	CINEMATOGRAPY LICENCES	-
<b>MDA:MINISTRY OF INFORMATION AND COMMUNICATION 02300100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020113	BRICKMAKING, etc, LICENCE.	-
<b>SUB-TOTAL =</b>		<b>87,029,012.94</b>
	<b>2 C FEES</b>	
<b>MDA: BOARD OF INTERNAL REVENUE 022000800100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020409	WEIGHTS & MEASURE FEES	
12020434	MOTOR VEHICLE REGISTRATION FEES	<b>150,221,957.00</b>
12020437	DEEDS/STAMP DUTY REGISTRATION FEES	<b>5,859,212.95</b>
12020448	DEVELOPMENT LEVIES	<b>1,365,948.25</b>

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<b>MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT 021500100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020451	Timber & Forest Fees	23,700.00
12020446	Agricultural/Veterinary Services Fees	2,679,750.00
<b>MDA: GALAMBI RANCHING COMPANY 21500100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020446	Agricultural/Veterinary Services Fees	-
<b>MINISTRY OF COMMERCE AND INDUSTRY 022200100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020449	BUSINESS/TRADE OPERATING FEES	622,400.00
12020449	BUSINESS/TRADE OPERATING FEES	-
<b>MDA: MINISTRY OF EDUCATION 051700100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020450	INSPECTION FEES	2,750,000.00
12020453	APPLICATIONS FEES	529,000.00
<b>MDA: MINISTRY OF JUSTICE 032600100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020417	CONTRACTOR REGISTRATION FEES	9,699,776.64
<b>MDA: STATE DEVELOPMENT BOARD 023400200100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020427	TENDER FEES	-
12020438	SURVEY/ PLANNING/ BUILDING FEES	2,488,100.00
<b>MDA: MINISTRY OF WORKS AND TRANSPORT 023400100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020415	Trade Testing Fees	589,620.29

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12020450	Road Worthiness	3,908,500.00
12020452	School/Tuition/Examination fees	136,200.00
12020453	Application Fees	2,513,580.00
12020704	Inspection fees	-
12020454	Parking Fees	-
<b>MDA: MINISTRY OF YOUTH AND SPORTS 053900100100</b>		
Economic Code	Description	
12020442	Association Fees, Clubs & Association	2,200,500.00
12020452	School/tuition/Examination Fees	-
12020480	Transfer Fees for Players	-
<b>MDA:BASEPA 025600200100</b>		
Economic Code	Description	
12020450	INSPECTION FEES	-
<b>MDA:OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT 014000200100</b>		
Economic Code	Description	
12020449	BUSINESS/TRADE OPERATING FEES	-
<b>MDA:THE JUDICIARY 032605100100</b>		
Economic Code	Description	
12020401	COURT FEES	6,285,980.00
12020418	MARRIAGE/ DIVORCE FEES	-
<b>MDA:SHARIA COURT OF APPEAL 032605300100</b>		
Economic Code	Description	
12020401	COURT FEES	6,589,925.00
<b>MDA: GOVERNOR'S OFFICE 011101300100</b>		
Economic Code	Description	
12020417	CONTRACTOR REGISTRATION FEES	11,830,000.00

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<b>MDA:</b>	<b>AMINU SALEH COLLEGE OF EDUCATION, AZARE 051706600100</b>	
<b>Economic Code</b>	<b>Description</b>	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES - UNDERGRADUATE	<b>80,000.00</b>
12020452	SCHOOL/ TUITION/ EXAMINATION FEES - OTHERS	-
12020453	Applications Fees	-
12020457	AFFILIATION CHARGES	-
<b>MDA:ABUBAKAR TATARI ALI POLYTECHNIC 051701800100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	<b>3,396,600.00</b>
12020453	APPLICATION FEES	-
<b>MDA:BAUCHI STATE UNIVERSITY 051701800100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-
12020453	APPLICATION FEES	-
<b>MDA:COLLEGE OF AGRICULTURE AND RURAL DEVELOPMENT 021500700100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020452	SCHOOL / TUITION/ EXAMINATION FEES	-
12020453	APPLICATION FEES	-
	MISCELLANEOUS/OTHERS	-
<b>MDA: CLIS MISAU 051706800100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-
12020453	APPLICATION FEES	-



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<b>MDA: ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE 051706900100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	<b>2,000,000.00</b>
12020453	APPLICATION FEES	-
<b>MDA: SPECIAL SCHOOLS MANAGEMENT BOARD</b>		
		<b>051706500100</b>
<b>Economic Code</b>	<b>Description</b>	
12020453	APPLICATION FEES	-
<b>MDA: COLLEGE OF NURSING AND MIDWIFERY</b>		
		<b>052110400100</b>
<b>Economic Code</b>	<b>Description</b>	
12020452	School Tuition/Registration fees	<b>12,768,000.00</b>
12020456	Acceptance fees	
12020453	Application fees	<b>2,889,900.00</b>
<b>MDA: COLLEGE OF HEALTH TECHNOLOGY NINGI</b>		
		<b>052110600100</b>
<b>Economic Code</b>	<b>Description</b>	
12020424	APPLICATION FEES	-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-
<b>MDA: MINISTRY OF POWER, SCIENCE AND TECHNOLOGY</b>		
		<b>022800100100</b>
<b>Economic Code</b>	<b>Description</b>	
12020431	Environmental Impact Assessment Fees (EIA)	-
<b>MDA: MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT 015400100100</b>		
		<b>015400100100</b>
<b>Economic Code</b>	<b>Description</b>	
12020452	School/tuition/examination	-

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<b>MDA:</b>	<b>OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT 014000200100</b>	
<b>Economic Code</b>	<b>Description</b>	
12020449	business/Trade Operating fees	-
<b>MDA:</b>	<b>MUSLIMS PILGRIMS WELFARE BOARD</b>	<b>015400300100</b>
<b>Economic Code</b>	<b>Description</b>	
12020455	SCHOOL TUITION/REGISTRATION/ EXAMINATION FEES-POSTGRADUATE	-
<b>MDA:</b>	<b>MIN OF COOPERATIVES AND SME DEVELOPMENT 022200100100</b>	
<b>Economic Code</b>	<b>Description</b>	
12020453	Registration Fees	-
12021302	Audit Fees	-
<b>MDA:</b>	<b>MINISTRY OF LANDS AND SURVEY</b>	<b>026000100100</b>
<b>Economic Code</b>	<b>Description</b>	
12020480	Grant of C of O (Preparation)	-
12020481	Grand Rent	-
12020482	Registration Fess (C of O)	3,216,085.16
12020437	DEEDS REGISTRATION FEES	-
12020438	SURVEY/PLANNING/BUILDING FEES	46,000.00
12020440	AGENCY FEES VENDORS	-
12020450	INSPECTION FEES	17,000.00
12020459	RIGHT OF OCCUPANCY FEES	-
12020483	APPLICATION FEES	-
12020484	RIGHT OF OCCUPANCY FEES	-
<b>SUB-TOTAL =</b>		<b>234,707,735.29</b>
	<b>2 D FINES</b>	
<b>MDA:</b>	<b>BOARD OF INTERNAL REVENUE 022000800100</b>	
<b>Economic Code</b>	<b>Description</b>	
12020501	FINES/PENALTIES	4,308,100.00

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<b>MDA:BASEPA 025600200100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020501	FINES / PENALTIES	52,800.00
12020502	COURT FINES	35,700.00
<b>MDA: THE JUDICIARY 032605100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020501	FINES/PENALTIES	1,180,700.00
<b>MDA: SHARIA COURT OF APPEAL 032605300100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020501	FINES/PENALTIES	6,588,800.00
<b>SUB-TOTAL =</b>		<b>12,166,100.00</b>
<b>2 E SALES</b>		
<b>MDA: OFFICE OF THE ACCOUNTANT GENERAL 022000700100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020604	SALES OF STORES/SCRAPS/ UNSERVICABLE ITEMS	17,870,295.00
12020614	Sales of Government buildings	-
<b>MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT 021500100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020608	SALES OF IMPROVED SEEDS/CHEMICALS (Fertilizer Sales)	124,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	92,900.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	-
12020605	SALES OF FINGERLINGS	-
<b>MDA: GALAMBI RANCHING COMPANY 021500400100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-

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<b>MDA:MINISTRY OF WORKS AND TRANSPORT 023400100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-
<b>MDA:CIVIL SERVICE COMMISSION</b>		
<b>Economic Code</b>	<b>Description</b>	<b>011101300500</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	-
12020601	Sales of Gazettes	-
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
<b>MDA:TEACHERS SERVICE COMMISSION</b>		
<b>Economic Code</b>	<b>Description</b>	<b>011101300700</b>
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
<b>MDA:BASIEC</b>		
<b>Economic Code</b>	<b>Description</b>	
12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	<b>30,000.00</b>
<b>MDA:HOUSE OF ASSEMBLY SERVICE COMMISSION</b>		
<b>Economic Code</b>	<b>Description</b>	
12020606	Sales of Application Forms for Employment	-
12020616	Sales of Application Forms for Transfer of Service	-
12020616	Sales of Annual Performance Evaluation Report (APERS)	-
<b>MDA:BAUCHI STATE SCHOLARSHIP BOARD</b>		
<b>Economic Code</b>	<b>Description</b>	
12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	-

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<b>MDA: JUDICIAL SERVICE COMMISSION</b>		
<b>Economic Code</b>	<b>Description</b>	
12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	<b>135,300.00</b>
<b>MDA: STATE UNIVERSAL BASIC EDUCATION</b>		
<b>Economic Code</b>	<b>Description</b>	
12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	-
<b>MDA: MINISTRY OF INFORMATION AND COMMUNICATION 012300100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020621	SALES OF OTHER GOVERNMENT PANAPHARELIA ( FLAGS, PORTRAIT, ART WORK ETC	-
<b>MDA: MINISTRY OF CULTURE AND TOURISM</b>		
<b>Economic Code</b>	<b>Description</b>	
12020620	SALES OF OTHER GOVERNMENT PROPERTIES (SUMU ANIMALS)	-
12020621	SALES OF OTHER GOVERNMENT PANAPHARELIA ( FLAGS, PORTRAIT, ART WORK ETC	-
<b>MDA: LOCAL GOVERNMENT SERVICE COMMISSION</b>		
<b>Economic Code</b>	<b>Description</b>	
12020606	SALES OF BILLS OF ENTRIES/ APPLICATION FORMS	-
<b>SUB-TOTAL =</b>		<b>18,252,495.00</b>
	<b>2 F EARNINGS</b>	
<b>MDA: BOARD OF INTERNAL REVENUE</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-

**BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT**

<b>MDA: MINISTRY OF COMMERCE AND INDUSTRY</b>		
<b>Economic Code</b>	<b>Description</b>	
<b>12020711</b>	<b>EARNINGS FROM COMMERCIAL ACTIVITIES</b>	
	Yankari Transport Company	-
	Bauchi Fertilizer Company	-
	Bauchi Investment Corporation	-
	Wikki Hotels and Tours	-
	Galambi Ranching Company	-
	Bauchi Meat Product Company	-
	Alind Nigeria Limited	-
	Zaranda Hotels	-
	Bauchi Furniture Company	-
	Destination Hotel	-
	Bauchi Recycling Plant	-
	Yankari Loans and Savings Ltd.	-
<b>MDA: STATE DEVELOPMENT BOARD</b>		
<b>Economic Code</b>	<b>Description</b>	
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	233,216.00
<b>MDA: SPORT COUNCIL</b>		
<b>Economic Code</b>	<b>Description</b>	
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	865,000.00
<b>MDA: BASEPA</b>		
<b>Economic Code</b>	<b>Description</b>	
12020701	EARNINGS FROM CONSULTANCY SERVICES	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	404,240.00
<b>MDA: BATV</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-

**BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT**

<b>MDA: BRC</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
<b>MDA: COLLEGE OF AGRICULTURE</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
<b>MDA: CLIS MISAU</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
<b>MDA: BAUCHI STATE WATER BOARD</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
<b>MDA: BACYWORD</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
<b>MDA: COLLEGE OF NURSING AND MIDWIFERY</b>		
<b>Economic Code</b>	<b>Description</b>	
12020710	EARNINGS FROM GUEST HOUSES	-
<b>MDA: MINISTRY OF INFORMATION AND COMMUNICATION 012300100100</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
<b>MDA: GALAMBI RANCHING COMPANY</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-

**BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT**

<b>MDA: MINISTRY OF CULTURE AND TOURISM</b>		
<b>Economic Code</b>	<b>Description</b>	
12020705	EARNING FROM USE OF GOVERNMENT HALLS	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	-
<b>MDA: AMINU SALEH COLLEGE OF EDUCATION, AZARE</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
<b>MDA: ABUBAKAR TATARI ALI POLYTECHNIC</b>		
<b>Economic Code</b>	<b>Description</b>	
12020701	EARNINGS FROM CONSULTANCY SERVICES	-
12020707	EARNINGS FROM MEDICAL SERVICES	-
12020711	EARNINGS FROM COMMERCIAL SERVICES	-
<b>MDA: DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY</b>		
<b>Economic Code</b>	<b>Description</b>	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
<b>SUB-TOTAL =</b>		<b>1,502,456.00</b>
<b>2 G RENT ON GOVERNMENT BUILDINGS</b>		
<b>MDA: OFFICE OF THE ACCOUNTANT GENERAL</b>		
<b>Economic Code</b>	<b>Description</b>	
12020801	RENT ON GOVT.QUARTERS	<b>30,036,932.80</b>
<b>MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>		
<b>Economic Code</b>	<b>Description</b>	
12020803	RENT ON GOVT BUILDINGS	-



**BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT**

<b>MDA:MINISTRY OF TOURISM AND CULTURE</b>		
<b>Economic Code</b>	<b>Description</b>	
12020803	RENT ON GOVT BUILDINGS	-
<b>MDA:STATE DEVELOPMENT BOARD</b>		
<b>Economic Code</b>	<b>Description</b>	
12020803	RENT ON GOVT BUILDINGS	-
<b>MDA:SPORT COUNCIL</b>		
<b>Economic Code</b>	<b>Description</b>	
12020803	RENT ON GOVT BUILDINGS	-
<b>SUB-TOTAL =</b>	<b>2 H RENT ON LANDS AND OTHERS</b>	<b>30,036,932.80</b>
<b>MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>		
<b>Economic Code</b>	<b>Description</b>	
12020905	LEASE RENTAL	-
<b>MDA: GALAMBI RANCHING COMPANY</b>		
<b>Economic Code</b>	<b>Description</b>	
12020906	RENTS ON GOVT. PROPERTIES	<b>746,000.00</b>
<b>MDA: ADMIN CODE 023305100100 MINISTRY OF ENVIRONMENT AND HOUSING</b>		
<b>Economic Code</b>	<b>Description</b>	
12020906	Lease Rental (Lease of Unity Pack to Eagle Sino)	-
<b>MDA: MINISTRY OF LANDS AND SURVEY</b>		
<b>Economic Code</b>	<b>Description</b>	
12020901	RENT ON GOVT. LAND	<b>14,924,024.74</b>
<b>SUB-TOTAL =</b>		<b>15,670,024.74</b>

**BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT**

<b>2 I REPAYMENTS</b>		
<b>MDA: OFFICE OF THE ACCOUNTANT GENERAL</b>		
<b>Economic Code</b>	<b>Description</b>	
12021002	MOTOR VEHICLE ADVANCES	-
12021006	REFUNDS	542,219,269.53
<b>SUB-TOTAL =</b>		<b>542,219,269.53</b>
<b>2 J INVESTMENT INCOME</b>		
<b>MDA: OFFICE OF THE ACCOUNTANT GENERAL</b>		
<b>Economic Code</b>	<b>Description</b>	
12021102	DIVIDEND RECEIVED	163,512,592.21
<b>MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT</b>		
<b>Economic Code</b>	<b>Description</b>	
12021103	OTHER INVESTMENT INCOME (CAC LOAN RECOVERY)	-
12021103	ANCHOR BORROWERS PROGRAMME	-
<b>SUB-TOTAL =</b>		<b>163,512,592.21</b>
<b>2 K INTEREST EARNED</b>		
<b>MDA: OFFICE OF THE ACCOUNTANT GENERAL</b>		
<b>Economic Code</b>	<b>Description</b>	
12021210	Bank Interest	231,863,462.81
12021211	Gains on Forex	21,859,825.18
<b>SUB-TOTAL =</b>		<b>253,723,287.99</b>
<b>2 L RE-IMBURSEMENT</b>		
<b>MDA:MINISTRY OF COMMERCE AND INDUSTRY</b>		
<b>Economic Code</b>	<b>Description</b>	
12021302	AUDIT FEES	30,000.00
<b>MDA:STATE AUDIT DEPARTMENT</b>		
<b>Economic Code</b>	<b>Description</b>	
12021302	AUDIT FEES	530,000.00
<b>SUB-TOTAL =</b>		<b>560,000.00</b>
<b>GRAND TOTAL=</b>		<b>13,039,294,812.42</b>

DEBT SERVICE						
23	CONSOLIDATED DEBT PROFILE					
	External Debt (USD)	\$ 134,910,555.23				
	Total External Debt (Naira)	N 51,266,010,987.39				
	EXTERNAL LOAN STOCK					
	PROJECT	CREDITOR	DATE SIGNED	CURR	BALANCE AS AT DEC,2020 (USD)	BALANCE AS AT DEC,2020 (NGN)
1	Bauchi State -Health Project ADF (6.08%) CHF	AFDF	04-Jul-90	CHF	75,634.62	28,741,156.59
2	Bauchi State -Health Project ADF (6.08%) DEM	AFDF	04-Jul-90	EUR	154,696.54	58,784,686.08
3	Bauchi State- Health Project ADF (6.08%)	AFDF	04-Jul-90	EUR	11,239.88	4,271,154.55
4	Bauchi State- Health Project ADF (6.08%)	AFDF	04-Jul-90	JPK	9,947.26	3,779,960.04
5	Bauchi State- Health Project ADF (6.08%)	AFDF	04-Jul-90	USD	794,055.24	301,740,991.20
6	Bauchi State- Health System Development- IV ADF	AFDF	14-Oct-03	EUR	777,245.72	295,353,372.69
7	Bauchi State- Health System Development- IV ADF	AFDF	13-Oct-03	USD	3,249,792.62	1,234,921,195.60
8	Bauchi State- Community Based Agric Rural Development	AFDF	01-Jun-05	FUA	3,142,766.72	1,194,251,353.70
9	Bauchi State- Community Based Urban Dev. Project	IDA	28-May-03	XDR	14,603,891.64	5,549,478,823.88
10	Bauchi State- Local Empowerment & Environment	IDA	27-Feb-04	USD	5,322,955.88	2,022,723,233.45
11	Bauchi State- Health System Development	IDA	22-Dec-05	XDR	1,637,911.47	622,406,359.98
12	Bauchi State- National Fadama II	IDA	29-Mar-04	XDR	5,000,746.54	1,900,283,686.10
13	Bauchi State- HIV/AIDS Programme- IDA	IDA	19-Apr-06	XDR	1,259,537.50	478,624,248.55
14	Bauchi State- State Governance and Capacity Building	IDA	11-Sep-07	XDR	4,600,037.27	1,748,014,164.13
15	Bauchi State- Malaria Control Booster Project	IDA	24-Mar-09	XDR	9,358,657.11	3,556,289,703.37
16	Bauchi State- Community and Social Dev. Project	IDA	13-May-09	XDR	4,345,038.58	1,651,114,660.83
17	Bauchi State- Health System Dev. Project (Additional Financing)	IDA	16-Jul-09	XDR	2,869,829.86	1,090,535,347.77
18	Bauchi State- Third National Fadama Dev. Project	IDA	16-Jul-09	XDR	3,438,442.87	1,306,608,290.54
19	Bauchi State- Malaria Control Booster Project(Add Financing)	IDA	24-Jun-11	XDR	2,517,013.12	956,464,984.09
20	Bauchi State-2nd (Second) HIV/AIDS Programme	IDA	16-Aug-13	XDR	4,627,323.50	1,758,382,929.30
21	Bauchi State- Youth Empowerment & Social Support Operation	IDA	16-Aug-13	USD	-	-

22	Bauchi State- State Education Programme Investment	IDA	01-Feb-15	USD	44,408,493.80	16,875,227,644.00	
23	Bauchi State- Community and Social Dev. Project(Additional Financing)	IDA	13-May-09	USD	3,802,000.00	1,444,760,000.00	
24	Bauchi State- Third National Fadama Urban Water Sector Reform Project	IDA		XDR	18,903,297.48	7,183,253,040.95	
	<b>TOTAL</b>				<b>134,910,555.22</b>	<b>51,266,010,987.39</b>	
	<b>NOTE:</b>						
	<b>The Exchange Rate Used is N 380/\$1 as Provided by DMO Abuja as at 31st December,2020</b>						

FACILITY MOVEMENT DURING THE YEAR 2020							
	OPENING BALANCE AS AT 1ST JANUARY 2020	ADDITIONAL DISBURSEMENT DURING THE YEAR	PRINCIPAL REPAYMENT	INTEREST REPAYMENT	EXCHANGE GAIN/LOSS	CLOSING BALANCE AS AT 31ST DECEMBER 2020	
EXTERNAL LOANS	133,895,440.95					134,910,555.23	?
	41,314,957,543.98	7,111,323,585.13	1,049,942,597.93	850,176,593.33	3,889,672,456.22	51,266,010,987.40	
BONDS	15,300,727,756.27	-	903,502,777.55	2,539,546,329.25		14,397,224,978.72	
LOANS	48,190,518,344.37	12,000,000,000.00	6,071,771,821.00	2,355,640,685.81		54,118,746,523.37	
<b>TOTAL</b>	<b>104,806,203,644.62</b>					<b>119,781,982,489.49</b>	

NOTE:

EXCHANGE RATE:

JANUARY 2019 N307/\$1

DECEMBER 2020 N380/\$1

**SUPPLEMENTARY NOTES 3**  
**BREAK DOWN OF COVID-19 BUDGET EXECUTION REPORT ON REVENUE AND EXPENDITURES AS AT**  
**31<sup>ST</sup> DECEMBER, 2020 (STARTING FROM MARCH, 2020 TO 31<sup>ST</sup> DECEMBER, 2020)**

REVENUE						
S/N	REVENUE ITEM	2020 AMENDED BUDGET (COVID-19 RESPONSIVE)	REVISED BUDGET/COVID-19 2020 RESPONSE	CUMULATIVE ACTUAL FOR YEAR (MARCH - DECEMBER, 2020)	VARIANCE	PER. (%)
		N	N	N	N	
1	Opening Balance			742,464,093.06	742,464,093.06	
2	State Government Covid-19 Fund	23,953,267,251.82	11,976,633,625.91	2,912,111,879.49	9,064,521,746.42	24.31%
3	Transfer from Federal Government	1,000,000,000.00	500,000,000.00	1,000,000,000.00	(500,000,000.00)	200.00%
4	Support from Development Partners	900,000,000.00	450,000,000.00	72,710,000.00	377,290,000.00	16.16%
5	Borrowed Fund	7,000,000,000.00	3,500,000,000.00	NIL		
6	Donations	900,000,000.00	450,000,000.00	13,372,114.90	436,627,885.10	2.97%
	<b>TOTAL =</b>	<b>33,753,267,251.82</b>	<b>16,876,633,625.91</b>	<b>4,740,658,087.45</b>	<b>10,120,903,724.58</b>	
EXPENDITURES						
S/N	EXPENDITURE ITEM	2020 AMENDED BUDGET (COVID-19 RESPONSIVE)	REVISED BUDGET/COVID-19 2020 RESPONSE	CUMULATIVE ACTUAL FOR YEAR (MARCH - DECEMBER, 2020)	VARIANCE	PER. (%)
1	Salaries and Wages	5,707,827,398.82	5,707,827,398.82	2,422,298,548.17	3,285,528,850.65	42.44%
2	Overhead Costs	2,602,864,000.00	2,602,864,000.00	989,343,294.55	1,613,520,705.45	38.01%
3	Other Expenditures	NIL	NIL	NIL	NIL	
	<b>Total Recurrent</b>	<b>8,310,691,398.82</b>	<b>8,310,691,398.82</b>	<b>3,411,641,842.72</b>	<b>4,899,049,556.10</b>	<b>41.05%</b>
4	Capital	15,686,032,637.00	15,686,032,637.00	1,178,128,216.87	14,597,904,420.13	7.51%
	<b>GRAND TOTAL =</b>	<b>23,996,724,035.82</b>	<b>23,996,724,035.82</b>	<b>4,589,770,059.59</b>	<b>19,406,953,976.23</b>	<b>19.13%</b>

## **DISCLOSURE**

In the course of Auditing we have scrutinized all the transactions (Books of Accounts and Records) we took into cognizance of the special nature of the exercise. The payment of Salaries and Wages to Covid-19 Budget Response MDAs' Personnel Cost was paramount so as to assist in managing of Covid-19 Patient and the control of the spread of the Pandemic in the state.

The protocol of the transactions in terms of bidding documents, request for quotations and other procurement procedures were difficult because of the urgency of the transactions. In a bid to save lives other protocols were skipped for good.

However, all these were later verified and found to be in order and complied with the **ISSAI 5510** and **5520** requirement.

I have received all information necessary for my Work. Moreover, I have a reasonable assurance that all the transactions represent true and fair view position of the state affairs of Bauchi State as at **31<sup>st</sup> December, 2020**.

**Alh. Abdu Usman Aliyu B.Sc. MBA, FCNA.**  
Auditor General,  
Bauchi State.