



**BAUCHI STATE GOVERNMENT**

**REPORT OF**

**THE AUDITOR GENERAL  
ON THE ACCOUNTS OF**

**BAUCHI STATE GOVERNMENT OF  
NIGERIA FOR THE YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2022**

SECRET



# BAUCHI STATE OF NIGERIA

*Office of the State Auditor General*

No. 33 Yandoka Road, PM.B. 0070, Bauchi

Email: bsaudit76@gmail.com

AGM.I/VOL.VI/70

Our Ref: \_\_\_\_\_

Your Ref: \_\_\_\_\_

Date: 31<sup>st</sup> May, 2023

The Clerk of the House,  
Bauchi State House of Assembly,  
State Assembly Complex,  
Gombe Road, Bauchi,  
Bauchi State.

OFFICE OF THE CLERK  
BAUCHI STATE HOUSE OF  
ASSEMBLY  
RECEIVED  
SIGN: *[Signature]*  
DATE: 26/6/2023

**SUBMISSION OF ANNUAL REPORT OF THE STATE AUDITOR GENERAL BAUCHI ON THE ACCOUNTS OF THE GOVERNMENT OF BAUCHI STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022.**

In accordance with Section 125(5) of the Constitution of the Federal Republic of Nigeria 1999 as amended and Section 13 & 18 of Bauchi State Public Sector Audit and Other Related Matters Law, 2021, I submit to the Bauchi State House of Assembly copies of the report on the Accounts of the Government of Bauchi State for the year ended 31<sup>st</sup> December, 2022.

*[Signature]* 31/05  
2023

MUNKAILA Y. ABUBAKAR, CNA,  
(OVERSEER)  
OFFICE OF THE STATE AUDITOR GENERAL,  
BAUCHI STATE.



SECRET

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**PART ONE**  
**INTRODUCTION**

The image shows the coat of arms of Nigeria, which features two golden lions standing on a green and red base, with a white shield in the center. Above the shield is a red eagle with its wings spread. The text 'PART ONE' and 'INTRODUCTION' is overlaid on the image in a bold, black, sans-serif font.

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF GOVERNMENT OF BAUCHI STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**

**INTRODUCTION**

**1.1** The Accounts of Bauchi State Government for the year ended **31<sup>st</sup> December, 2022** has been audited in accordance with the provision of **Section 125(2)** of the **Constitution of the Federal Republic of Nigeria 1999** as amended, **Section 13** and **18** of the **Bauchi State Public Sector Audit and Other Related Matters Law, 2021**. 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 **15<sup>th</sup> of March, 2023** vide letter **NO. MOF/OFF/S/362/** dated **14<sup>th</sup> of March, 2023** in line with the provision of Section 125(5) of the Constitution of Federal Republic of Nigeria 1999 as amended.

**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 **2020**. This will no doubt have a positive impact in Public Finance Policies and Administration. I reiterate that the **2021** and **2022 Auditor General Reports** be considered for positive result towards accountability and transparency in the Public Financial Management.

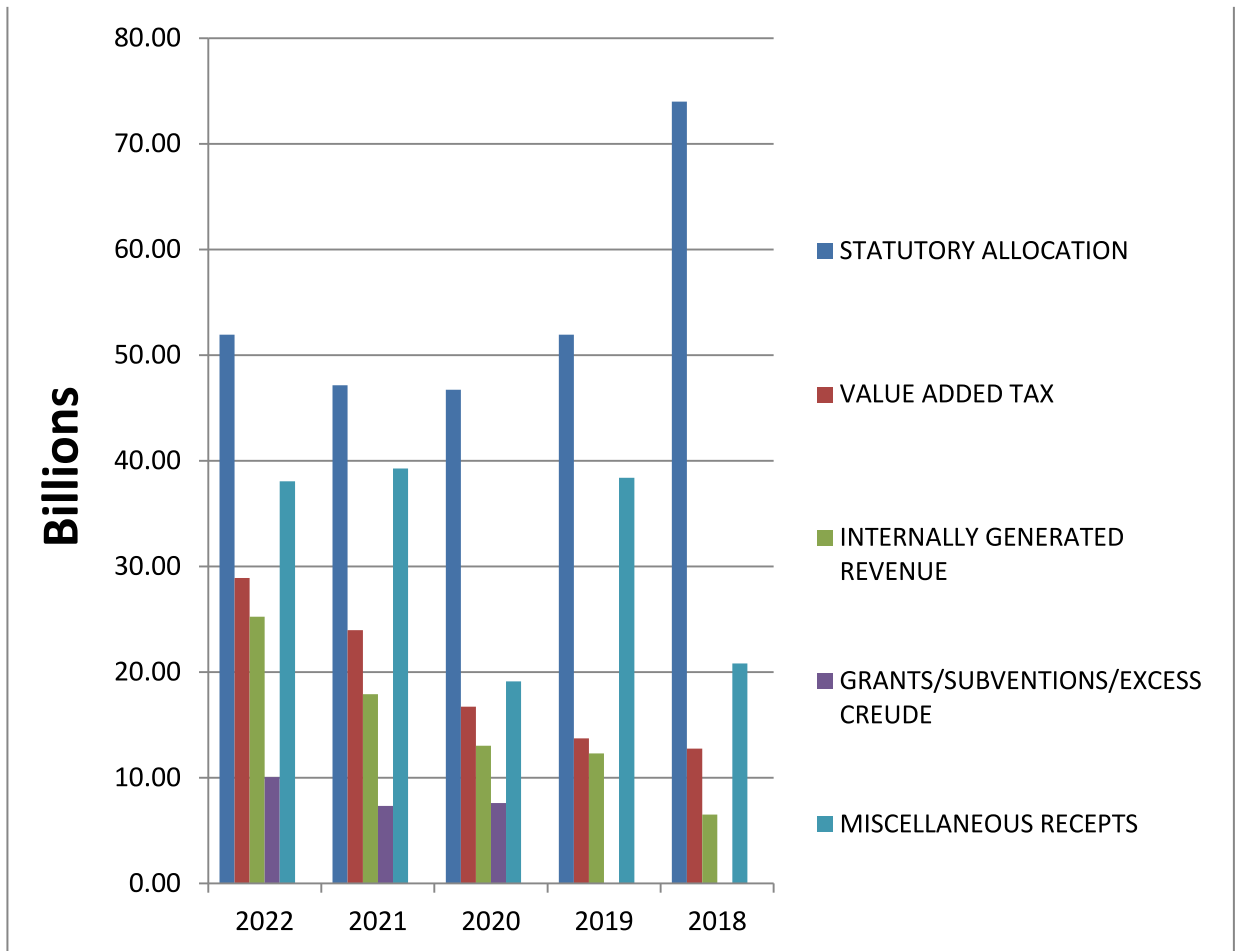
#### **1.4 QUEST FOR CONTINUED IMPROVEMENTS IN ALL AREAS:**

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 required by State Fiscal Transparency, Accountability and Sustainability (SFTAS).

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

**REVENUE**

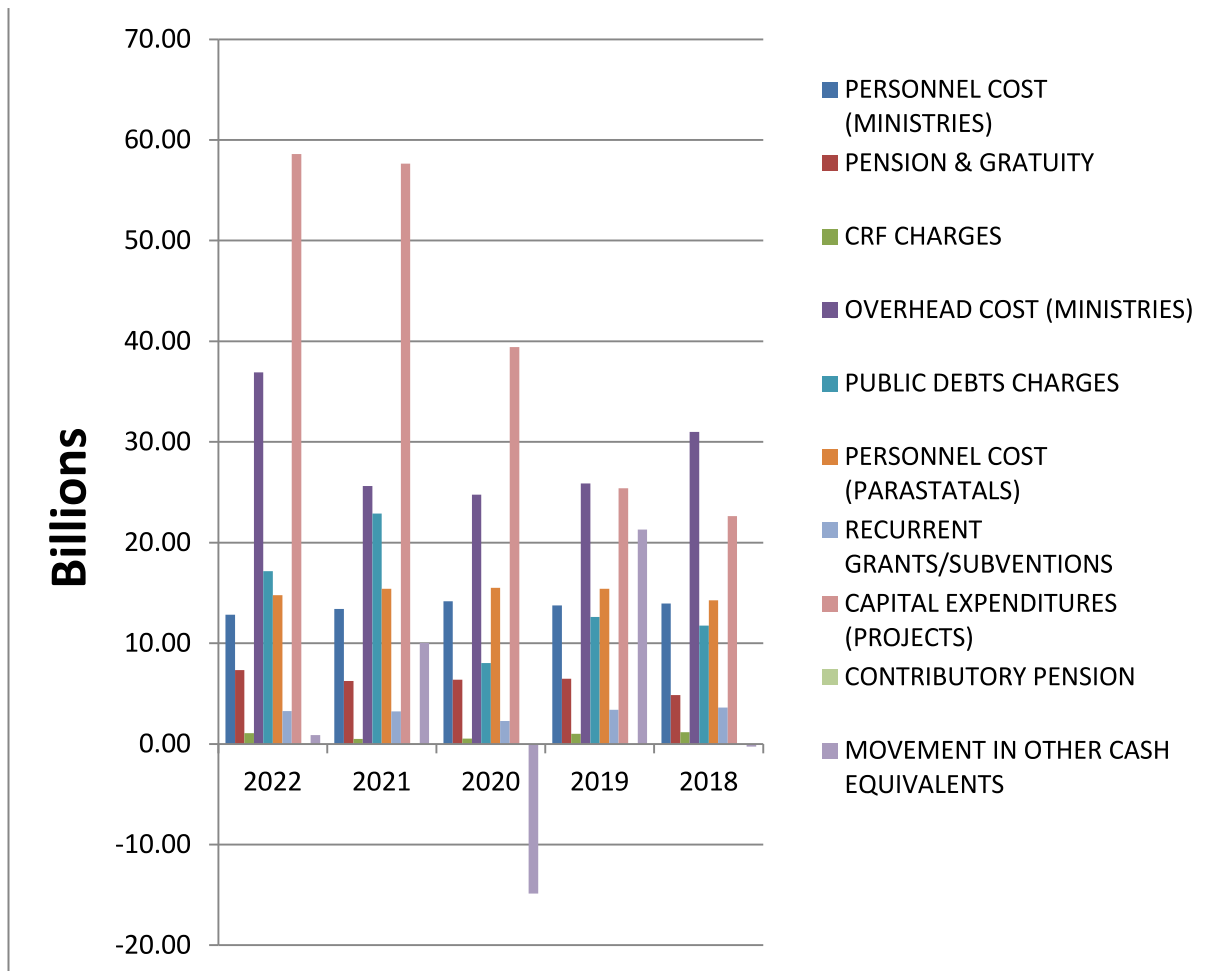
( FROM 2018 TO 2022 )						
	2022	2021	2020	2019	2018	TOTAL
<b>REVENUE</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
STATUTORY ALLOCATION	51,936,373,889.72	47,152,761,980.96	46,720,179,950.79	51,926,786,573.97	73,994,864,371.06	271,730,966,766.50
VALUE ADDED TAX INTERNALLY GENERATED	28,919,191,072.90	23,962,838,565.86	16,724,443,057.77	13,743,379,568.14	12,746,336,432.03	96,096,188,696.70
REVENUE	25,233,999,683.39	17,902,447,967.63	13,039,294,812.42	12,293,318,938.86	6,525,458,165.24	74,994,519,567.54
GRANTS/SUBVENTIONS/EXCESS CREUDE	10,053,300,525.18	7,327,682,979.10	7,626,000,000.00	-	-	25,006,983,504.28
MISCELLANEOUS RECEIPTS	38,053,957,841.70	39,275,190,880.95	19,111,323,585.13	38,378,635,921.94	20,835,087,991.72	155,654,196,221.44
<b>TOTAL REVENUE =</b>	<b>154,197,123,012.89</b>	<b>135,620,922,374.50</b>	<b>103,221,241,406.11</b>	<b>116,342,121,002.91</b>	<b>114,101,746,960.05</b>	<b>623,483,154,756.46</b>





**FIVE YEARS EXPENDITURE SUMMARY**

<b>( FROM 2018 TO 2022 )</b>												
	<b>2022</b>		<b>2021</b>		<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>TOTAL</b>	
<b>EXPENDITURE</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
PERSONNEL COST (MINISTRIES)	12,846,070,372.45	13,399,660,649.40	14,164,283,473.89	13,769,772,929.77	13,946,847,709.88	68,126,635,135.39						
PENSION & GRATUITY	7,344,329,409.08	6,249,561,087.21	6,387,830,500.23	6,474,519,910.36	4,836,977,789.40	31,293,218,696.28						
CRF CHARGES	1,082,131,664.37	501,208,145.62	511,274,736.28	1,013,780,411.38	1,147,445,860.03	4,255,840,817.68						
OVERHEAD COST (MINISTRIES)	36,903,399,634.48	25,622,230,723.59	24,773,420,339.07	25,887,560,013.34	31,007,940,510.04	144,194,551,220.52						
PUBLIC DEBTS CHARGES	17,151,711,675.86	22,877,552,933.10	8,025,217,196.48	12,597,295,405.56	11,737,571,581.42	72,389,348,792.42						
PERSONNEL COST (PARASTATALS)	14,789,221,054.24	15,406,051,027.20	15,516,221,136.25	15,413,118,209.37	14,277,274,631.69	75,401,886,058.75						
RECURRENT GRANTS/SUBVENTIONS	3,250,630,920.17	3,221,111,267.96	2,288,377,544.43	3,388,476,792.19	3,599,424,041.37	15,748,020,566.12						
CAPITAL EXPENDITURES (PROJECTS)	58,595,443,689.55	57,636,322,172.08	39,415,209,478.22	25,411,599,893.01	22,624,808,252.25	203,683,383,485.11						
CONTRIBUTORY PENSION MOVEMENT IN OTHER CASH EQUIVALENTS	41,669,960.69	40,934,858.33	-	-	-	82,604,819.02						
<b>TOTAL EXPENDITURE</b>	<b>152,869,836,863.54</b>	<b>154,977,068,429.38</b>	<b>96,199,054,006.17</b>	<b>125,252,817,117.31</b>	<b>102,910,010,779.69</b>	<b>632,208,787,196.09</b>						
NET CASH FOR THE YEAR	1,327,286,149.35	(19,356,146,054.88)	7,022,187,399.94	(8,910,696,114.40)	11,191,736,180.36	-8,725,632,439.63						
OPENING BALANCE	5,381,858,682.08	24,738,004,736.96	17,715,817,337.02	26,626,513,451.42	15,434,777,271.06	89,896,971,478.54						
CLOSING BALANCE	6,709,144,831.43	5,381,858,682.08	24,738,004,736.96	17,715,817,337.02	26,626,513,451.42	81,171,339,038.91						



**1.5 BUDGET COMPARISON OF ACTUAL REVENUE AND EXPENDITURE AS AT 31<sup>ST</sup> DECEMBER, 2022 (SUMMARY).**

**STATUTORY ALLOCATION:**

The Actual Total Statutory Allocation stood at **N80,855,864,962.62** representing **95.41%** of the Budgeted Statutory Allocation of **N84,746,428,845.16** for the year ended **31<sup>st</sup> December, 2022**.

**INTERNALLY GENERATED REVENUE:**

The Actual Total Internally Generated Revenue (IGR) stood at **N25,233,999,683.39** representing **101.76%** of the Budgeted IGR of **N24,797,054,629.97** for the year ended **31<sup>st</sup> December, 2022**.

**CAPITAL RECEIPTS:**

The Actual Total Capital Receipts stood at **N48,107,258,366.88** representing **68.51%** of the Budgeted Capital Receipts of **N70,216,235,883.21** for the year ended **31<sup>st</sup> December, 2022**.

**RECURRENT REVENUE:**

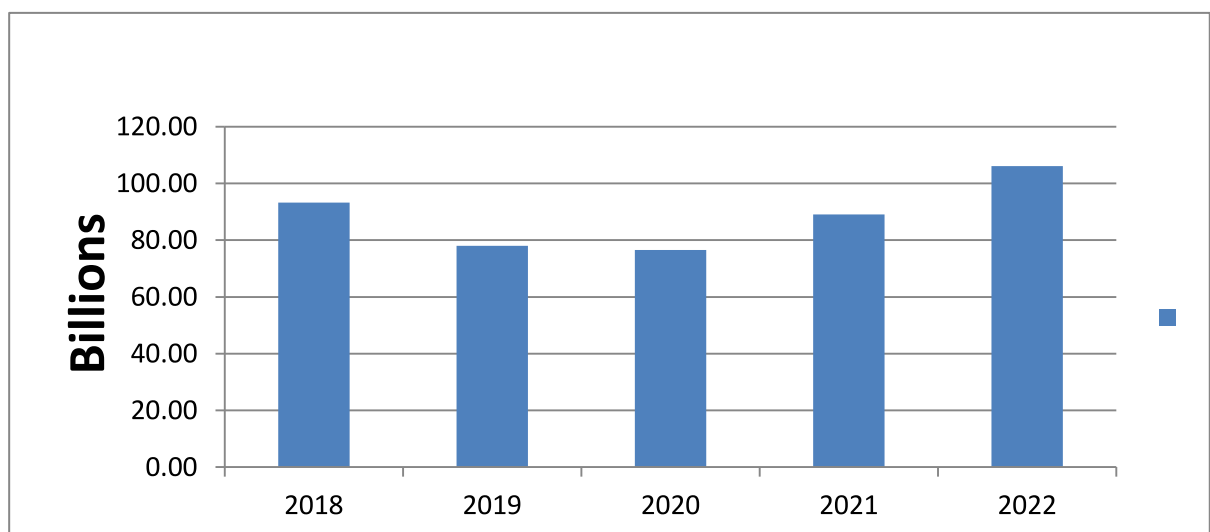
The Total Actual Recurrent Revenue stood at **N106,089,864,646.01** representing **96.85%** of the Total Budgeted Recurrent Revenue of **N109,543,483,475.13** for the year ended **31<sup>st</sup> December, 2022**.

**RECURRENT EXPENDITURE:**

The Total Actual Recurrent Expenditure stood at **N93,409,164,691.34** representing **88.03%** of the Total Budgeted Recurrent Expenditure of **N106,104,635,065.72** for the year ended **31<sup>st</sup> December, 2022**.

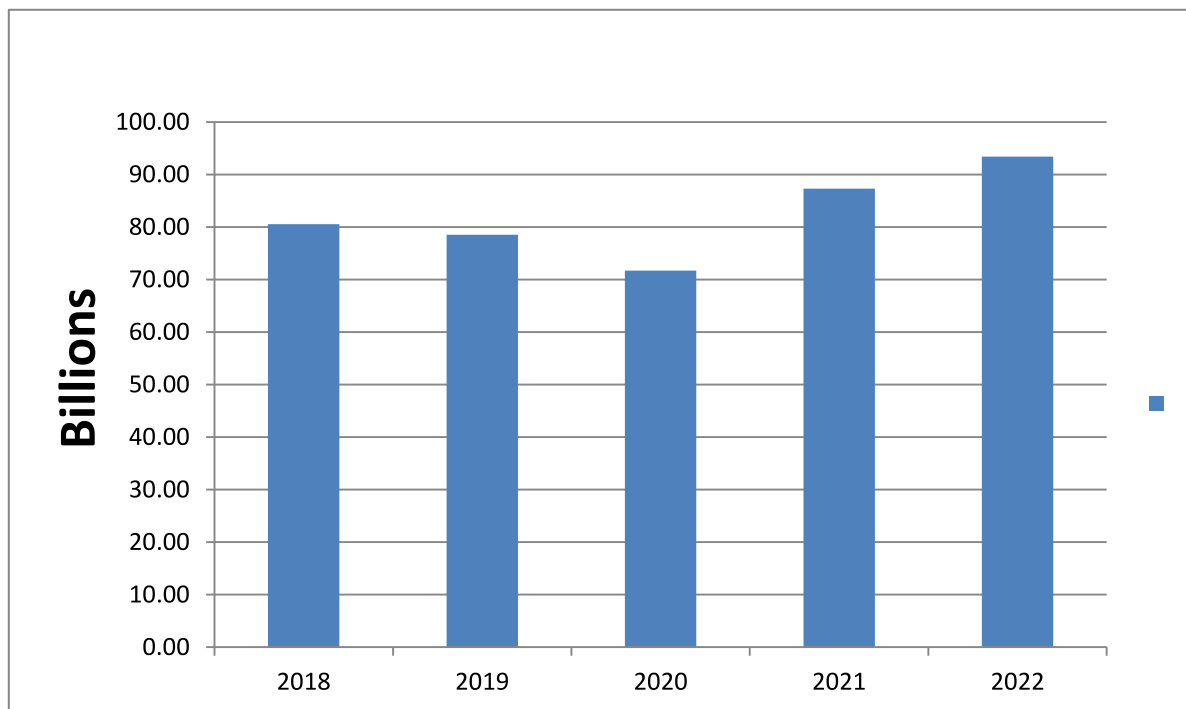
**1.6 COMPARISON OF FIVE YEARS ACTUAL RECURRENT REVENUE**

2018	2019	2020	2021	2022
<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
93,266,658,968.33	77,963,485,080.86	76,483,917,820.98	89,018,048,514.45	106,089,864,646.01



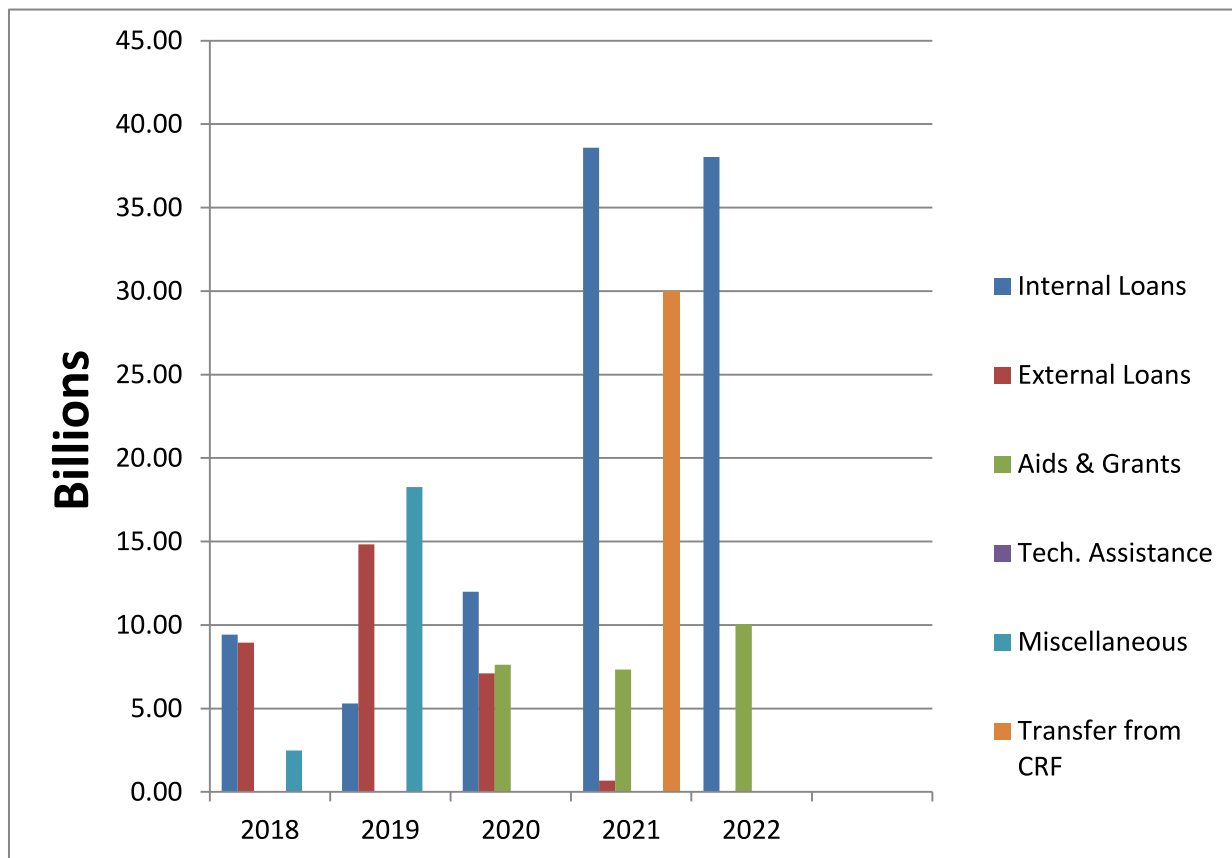
**1.7 COMPARISON OF FIVE YEARS ACTUAL RECURRENT EXPENDITURE**

2018	2019	2020	2021	2022
N	N	N	N	N
80,553,482,123.83	78,544,523,671.97	71,666,624,926.15	87,318,310,692.41	93,409,164,691.34



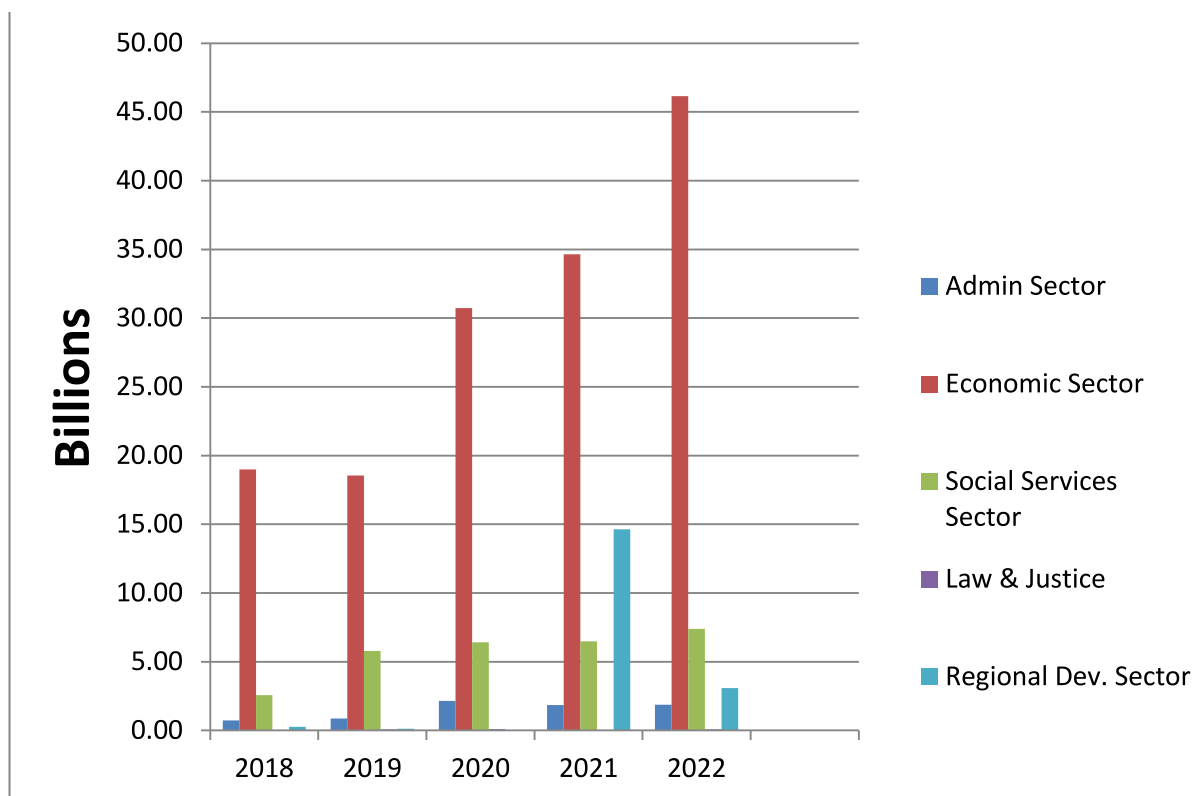
**1.8 ANALYSIS OF ACTUAL CAPITAL RECEIPTS FOR FIVE YEARS**

DESCRIPTION	2018	2019	2020	2021	2022
	N	N	N	N	N
Internal Loans	9,423,408,192.10	5,291,898,576.38	12,000,000,000.00	38,590,176,997.95	38,035,902,285.70
External Loans	8,937,300,710.99	14,828,052,821.93	7,111,323,585.13	676,733,637.00	18,055,556.00
Aids & Grants	-	-	7,626,000,000.00	7,327,682,979.10	10,053,300,525.18
Tech. Assistance	-	-	-	8,280,246.00	-
Miscellaneous	2,474,379,088.63	18,258,684,523.63	-	-	-
Transfer from CRF	-	-	-	30,000,000,000.00	-
<b>TOTAL =</b>	<b>20,835,087,991.72</b>	<b>38,378,635,921.94</b>	<b>26,737,323,585.13</b>	<b>76,602,873,860.05</b>	<b>48,107,258,366.88</b>



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

SECTOR	2018	2019	2020	2021	2022
	N	N	N	N	N
Admin Sector	741,760,744.87	866,590,257.41	2,162,181,654.89	1,852,528,970.22	1,876,716,830.04
Economic Sector	18,991,492,470.60	18,543,893,060.90	30,737,710,639.61	34,631,544,432.92	46,147,589,052.46
Social Services Sector	2,582,614,749.55	5,791,036,784.77	6,405,077,460.78	6,485,985,757.82	7,400,484,078.56
Law & Justice	43,403,652.19	83,094,614.93	110,239,722.94	20,860,994.50	79,698,197.42
Regional Dev. Sector	265,536,635.04	126,985,175.00	--	14,645,432,016.62	3,090,955,531.07
<b>TOTAL</b>	<b>22,624,808,252.25</b>	<b>25,411,599,893.01</b>	<b>39,415,209,478.22</b>	<b>57,636,322,172.08</b>	<b>58,595,443,689.55</b>



## 2.0 GENERAL OVERVIEW OF THE FINANCES OF 2022 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, 2022**. 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 18** of the **Bauchi State Public Sector Audit and Other Related Matters Law, 2021** 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&5)** of the **Constitution of the Federal Republic of Nigeria 1999** as amended.

## **2.1 CONSOLIDATED REVENUE FUND (CRF) FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**

**Section 120** of the **Constitution of the Federal Republic of Nigeria 1999** as amended 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 **one hundred and six billion, eighty nine million, eight hundred and sixty four thousand, six hundred and forty six naira, one kobo (N106,089,864,646.01)** only has increased of **N17,071,816,131.56** or **19.18%** as against that of previous year which stood at **N89,018,048,514.45** as breakdown below:-

### **A. REVENUE:**

#### **STATUTORY ALLOCATION**

Statutory Allocation for the year under review amounted to **N51,936,373,889.72**, this revealed an increased of **N4,783,611,908.80** or **10.14%** when compared with that of previous year which stood at **N47,152,761,980.96**.

#### **VALUE ADDED TAX (VAT)**

Value Added Tax (VAT) for the year under review amounted to **N28,919,491,072.90**. This revealed an increased of **N4,956,652,507.10** or **20.68%** when compared with that of previous year which stood at **N23,962,838,565.86**.

#### **INTERNALLY GENERATED REVENUE (IGR)**

The Independent or Internally Generated Revenue for the year under review amounted to **N25,233,999,683.39** which revealed an increased of **N7,331,551,715.73** or **40.95%** when compared with the previous year which stood at **N17,902,447,967.63**.

From the above consolidated revenue breakdown, the expenditure breakdowns are as follows:-

**B. EXPENDITURE:**

**PERSONNEL COST**

The Personnel Cost (Including Salaries on CRF Charges) decreased by **N589,746,731.20** or **2.05%** from **N29,306,919,822.22** in the previous year to **N28,717,123,091.06** in the year under review.

**OVERHEAD COST**

The Overhead Cost increased by **N11,280,168,910.90** or **30.57%** from **N25,622,230,723.59** in the previous year to **N36,903,399,634.48** in the year under review.

**SUBVENTION TO PARASTATALS**

Subvention to Parastatals increased by **N29,519,652.21** or **0.91%** from **N3,221,111,267.96** in the previous year to **N3,250,630,920.17** in the year under review.

**CONSOLIDATED REVENUE FUND CHARGES**

Consolidated Revenue Fund Charges increased by **N1,094,768,321.87** or **17.52%** from **N6,249,561,087.21** in the previous year to **N7,344,329,409.08** in the year under review.

**PUBLIC DEBT CHARGES**

Payment of Public Debt Charges decreased by **N5,725,841,857.30** or **33.38%** from **N22,877,552,933.10** in the previous year to **N17,151,711,675.86** in the year under review.

**STATE GOVERNMENT CONTRIBUTION TO PENSION**

The sum of **N41,669,960.69** was Bauchi State Government contribution to Pension for the year under review which has an increased of **N735,102.36** when compared with that of previous year which stood at **N40,934,858.33** as revealed by the Accountant General Financial



Statements. All the above consolidated revenue fund breakdown are analyzed as tabled below:-

**CONSOLIDATED REVENUE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022**

DETAILS	NOTES	2022 N	2021 N
Opening Balance 1/1/2022		8,722,589,496.75	37,022,851,674.71
<b>Add Receipts:</b>			
Statutory Allocation	1	51,936,373,889.72	47,152,761,980.96
Share of VAT	1	28,919,491,072.90	23,962,838,565.86
Other Recurrent Rev. IGR	2	25,233,999,683.39	17,902,447,967.63
Transfer from CDF		0.00	0.00
<b>Sub-Total</b>	<b>=</b>	<b>106,089,864,646.01</b>	<b>89,018,048,614.46</b>
<b>Total Revenue</b>	<b>=</b>	<b><u>114,812,454,142.76</u></b>	<b><u>126,040,900,189.16</u></b>
<b>Less Expenditure:</b>			
Personnel Cost (Including CRF Charge)	4	28,717,423,091.06	29,306,919,822.22
State Gov't Contribution to Pension	5	41,669,960.69	40,934,858.33
Overhead Cost	6	36,903,399,634.48	25,622,230,723.59
CRF Charges/ Pension & Gratuity	7	7,344,329,409.08	6,249,561,087.21
Subvention to Parastatals	8	<u>3,250,630,920.17</u>	<u>3,221,111,267.96</u>
<b>Sub-Total</b>	<b>=</b>	<b>76,257,453,015.48</b>	<b>64,440,757,759.31</b>
<b>Other Recurrent Expenditure:</b>			
Repayment External Loans FGN	19	1,765,402,893.02	2,031,144,238.53
Repayment Treasury Bond	20	3,443,049,106.80	2,415,060,000.00
Repayment Internal Loans from Other Funds	24	<u>11,943,259,676.04</u>	<u>18,431,348,604.57</u>
<b>Sub-Total</b>	<b>=</b>	<b>17,151,711,675.86</b>	<b>22,877,552,933.10</b>
<b>Total Expenditure</b>	<b>=</b>	<b><u>93,409,164,691.34</u></b>	<b><u>87,318,310,692.41</u></b>
Operating Balance:		<u>21,403,289,451.42</u>	<u>38,722,589,496.75</u>
<b>Appropriation/Transfers to CDF</b>		0.00	30,000,000,000.00
<b>Closing Balance as at 31/12/2022:</b>		<u>21,403,289,451.42</u>	<u>8,722,589,496.75</u>

## 2.2 CAPITAL DEVELOPMENT FUND (CDF) FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022

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 **N48,107,258,366.88** as tabulated below:-

DETAILS	NOTES	2022 N	2021 N
Capital Fund Opening Balance 1/1/2021	-	24,469,665,400.96	5,503,113,712.99
Transfer from CRF	-	0.00	30,000,000,000.00
<b>Add Revenue:</b>			
Aids and Grants	10	10,053,300,525.18	7,327,682,979.10
Domestic Loans (Financial. Inst.)	24	38,035,902,285.70	38,590,176,997.95
External Loans (Financial. Inst.)	19	18,055,556.00	676,733,637.00
Other Capital Receipts	3A	0.00	8,280,246.00
<b>Sub-Total</b>	<b>=</b>	<b><u>48,107,258,366.88</u></b>	<b><u>76,602,873,860.05</u></b>
<b>Total Revenue Available</b>	<b>=</b>	<b><u>72,576,923,767.84</u></b>	<b><u>82,105,987,573.04</u></b>
<b>Less Capital Expenditure:</b>			
Administration Sector	11	1,876,716,830.04	1,852,528,970.22
Economic Sector	11	46,147,589,052.46	34,631,514,432.92
Law and Justice Sector	11	79,698,197.42	20,860,994.50
Regional Development Sector	11	3,000,955,531.07	14,645,432,016.62
Social Services Sector	11	<u>7,400,484,078.56</u>	<u>6,485,985,757.82</u>
<b>Total Capital Expenditure</b>		<b><u>58,595,443,689.55</u></b>	<b><u>57,636,322,172.08</u></b>
<b>Closing Balance as at 31/12/2022:</b>		<b><u>13,981,480,078.29</u></b>	<b><u>24,469,665,400.96</u></b>

Capital Receipts decreased by **N28,495,615,493.20** or **37.19%** from **N76,602,873,860.05** in the previous year to **N48,107,258,366.88** in the year under review, similarly, Capital Expenditure increased from **N57,636,322,172.08** in the previous year to **N58,595,443,689.55** resulting into an increase in Capital Expenditure of **N959,121,517.50** or

**1.67%** against that of previous year Actual Expenditure. I urged government to maintain the tempo.

### **2.3 GENERAL OBSERVATIONS:**

#### **2.3.1 BAUCHI STATE FGN/AfDB INCLUSIVE BASIC SERVICE DELIVERY AND LIVELIHOOD EMPOWERMENT INTEGRATION PROGRAMME:**

**i. Refusal to Allowed for Audit Periodic Check:** The above named Agency refused access to Audit periodic Check from inception to date, contrary to the provision of **Nigerian Constitution Chapter 125(4) of 1999** as amended and **Audit Law of 2021 Section 13 (b.iv)**.

**Recommendation:** I recommend that the management should be enforced to comply with the provisions of the constitution quoted above.

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

It is unfortunate that the government has not remitted **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** as amended. The amount that would have been remitted to the 20 Local Governments in 2022 amounted to **N2,523,399,968.34**.

There was an increase in IGR in the year under review totalling **N7,331,551,715.70** or **40.95%** Vis-à-vis **2021**.

#### **2.3.3 GENERAL BOOK-KEEPING:**

This aspect leaves much to be desired. Though there was improvement in record keeping when compare to the previous years, there is still need to

improve more especially on the preparation of Bank Reconciliations. This is very important to the Accountant as food is to the body. I call on all Accounting Officers to ensure that Bank Reconciliation Statements are prepared on monthly basis which serves as lamp to their paths. The effect of such cannot be over emphasized; however, some MDAs no longer maintained Departmental Vote Books which are important records, I advise MDAs to ensure maintenance of all Accounting Records to give the government confidence of probity and accountability in line with **Chapter 6(0608)** and **Chapter 19(1910)** of **Bauchi State Financial Regulations 2001**.

#### **2.3.4 FIXED ASSETS REGISTER (FAR)**

I still want to re-emphasize on non-maintenance of Fixed Asset Register (FAR) by most of the MDAs. The importance of this record cannot be over emphasized. To this regard therefore, I recommend that a Consultant be commissioned to open and update this important records in all the MDAs. The Consultant should also be caused to train staff on how this vital record can be maintained, so as to safeguard all government assets.

#### **2.3.5 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 and 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.

### **2.3.6 INTERNAL CONTROL MECHANISM:**

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 system. During the period under review none of the Internal Auditors in the Ministries, Departments and Agencies (MDAs) sent in any copy of report to this Office, contrary to the provision of Bauchi State Financial Regulations Chapter 15, Rule 1508 of 2001. This has greatly impacted negatively on the effectiveness and efficiency of the Internal Auditor and therefore, certain Internal Control might have been violated.

### **2.3.7 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 follow-up; as a result this information gap reduces the level of monitoring expected of this Office.

### **2.3.8 VALUE FOR MONEY AUDIT**

Value for Money Audit involves Project Monitoring and Evaluation. It is an aspect of Audit known as Performance Audit.

Performance Audit ensures that economy, efficiency and effectiveness of government related programmes and projects are maintained. In pursuance to this, **the Bauchi State Financial Regulation Chapter 10, Rule 1038** and **Other Extant Rules** provided that copies of Contract Agreement accompanied by a copy of Tenders Board recommendation be forwarded to the State Auditor General to ensure that projects are monitored and reported upon. Contrary to the above quoted Financial Regulations, the required documents are not forwarded to my Office, thereby hindering the proper execution of that aspect of Audit (Project Monitoring).

### **2.3.9 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 government 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.

**2.3.10 IMPREST**

The total amount of Un-retired Imprest as contained in the Accountant General Books of Accounts amounted to **N270,718,820.86** as at **31<sup>st</sup> December, 2022.**

It is really very unfortunate that Imprest granted could reach this magnitude without any effort being made to effect retirement despite my recommendation in my **2021 report.** Necessary effort should be made to effect retirement of this imprest. **See Note 16.**

**2.3.11 OUTSTANDING ADVANCES**

The total amount of Outstanding Advances granted as contained in the Accountant General Books of Accounts amounted to **N760,190,828.68** as at **31<sup>st</sup> December, 2022** resulting to an increased of **N50,000.00** against that of previous year which stood at **N760,140,828.68.** Hence effort should be made to retired these advances against the Officers concerned. **See Note 17.**

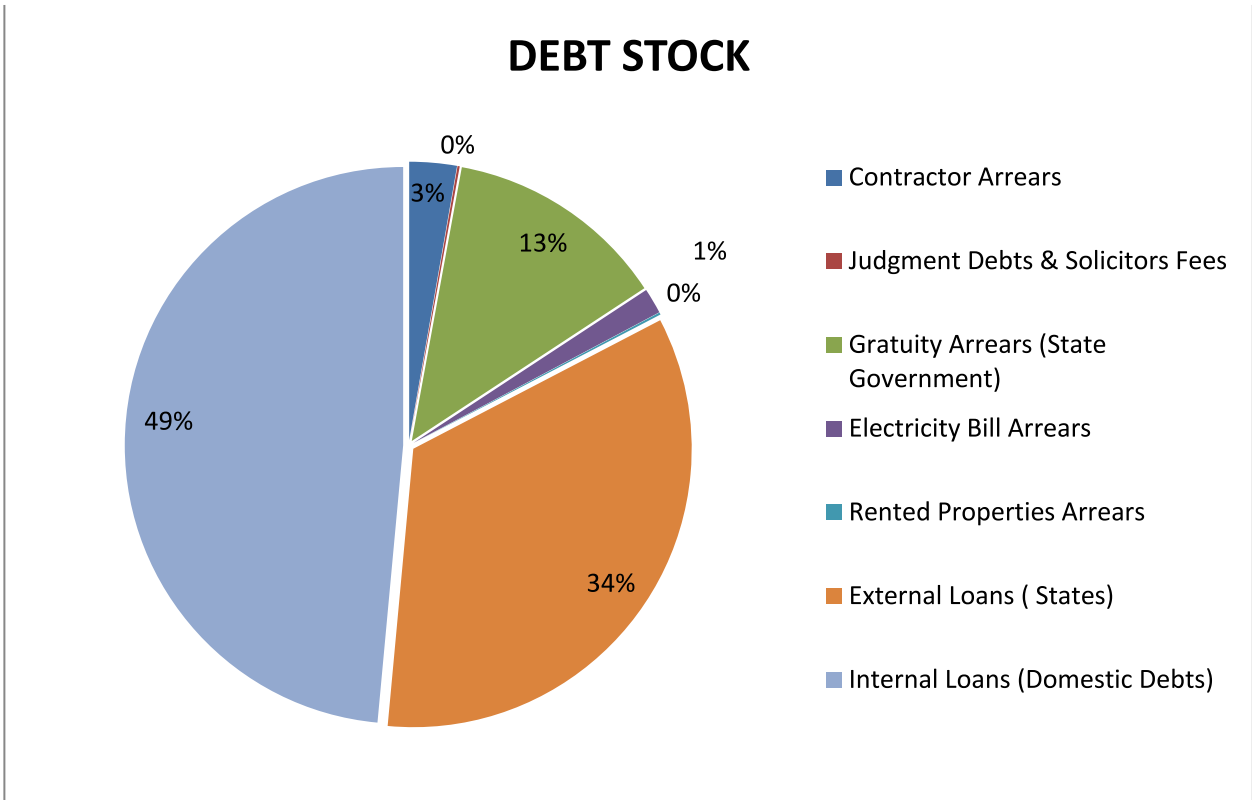
**2.3.12 TOTAL DEBT STOCK 2022**

The Total Debt Stock in-respect of Bauchi State Government as at **31<sup>st</sup> December, 2022** is as analyzed below: -

**TOTAL DEBT STOCK AS AT 31<sup>ST</sup> DECEMBER, 2022**

S/N.	DESCRIPTION	NOTES	AMOUNT	%
1	Contractor Arrears	26	6,000,119,157.49	2.75%
2	Judgment Debts & Solicitors Fees	26	277,291,677.18	013%
3	Gratuity Arrears (State Government)	26	28,058,733,849.20	12.87%
4	Electricity Bill Arrears	26	3,229,208,898.69	1.48%
5	Rented Properties Arrears	26	277,234,964.55	0.13%
6	External Loans ( States)	19	74,360,389,319.26	34.11%
7	Internal Loans (Domestic Debts)	23	105,795,486,652.26	48.53%
	<b>GRAND TOTAL</b>		<b>217,998,464,518.63</b>	<b>100%</b>

**NOTE:** Exchange Rate is of **Naira** to **Dollar N448.55.**



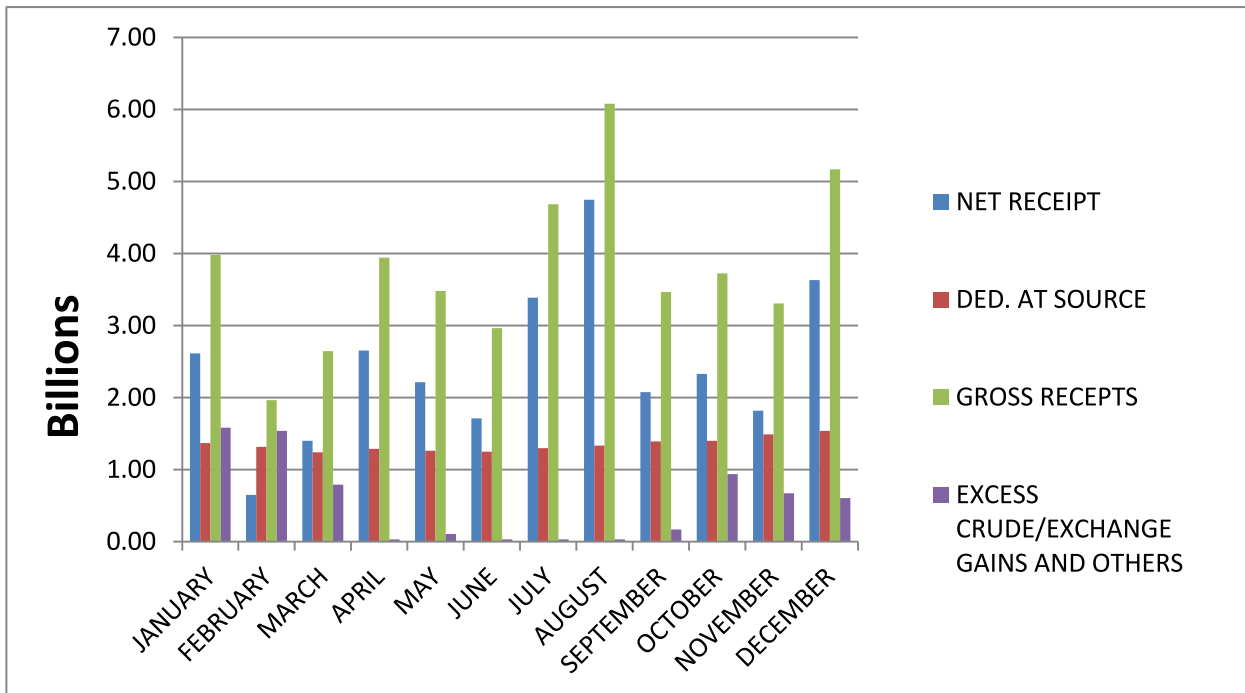
**2.3.13 STATUTORY ALLOCATION/RECEIPTS**

A total of **N51,936,373,889.72** was received as revenue from the Federation Account Allocations, Exchange Gains and Excess Crude Oil Allocations. This represented **76.22%** of the projected amount of **N68,138,107,747.96** as reflected in Accountant General’s Annual Report revealing a shortfall of **N16,201,733,858.20** or **23.78%**. Details as tabulated below: -



**STATUTORY ALLOCATION 2022**

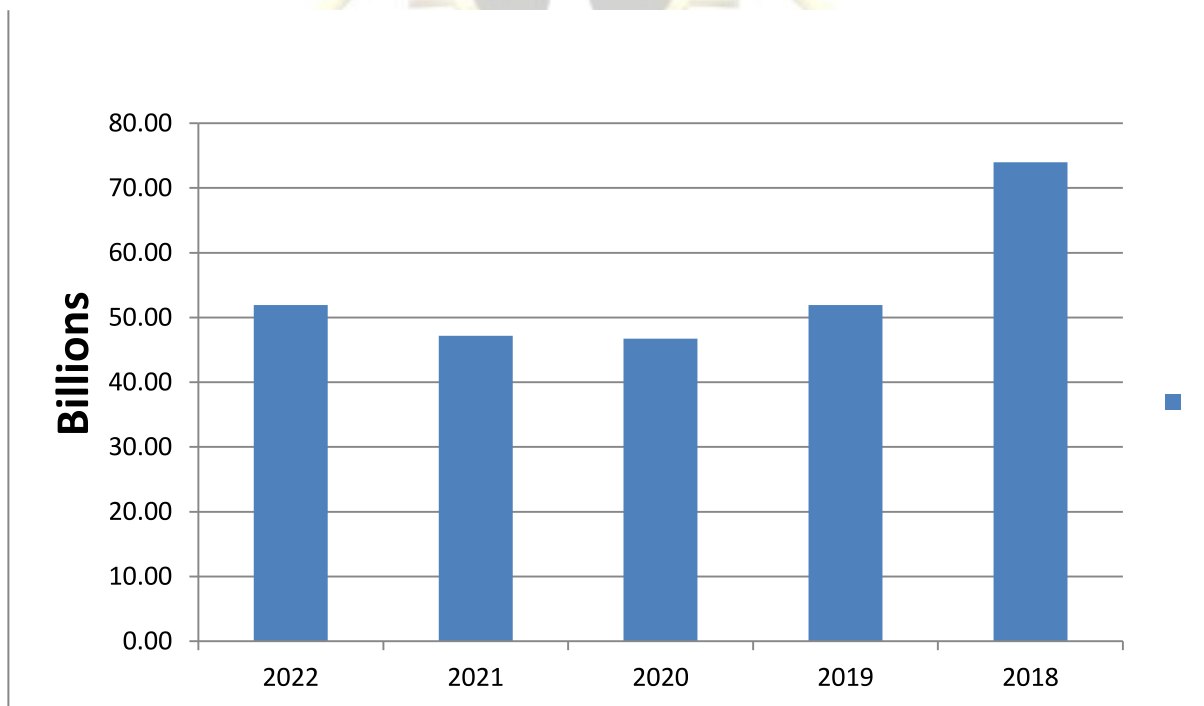
1B	NET FAAC ALLOCATION (MONTHLY BREAK DOWN)					E
	A	B	C	D	C+D=E	
	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
MONTH	NET RECEIPT N	DED. AT SOURCE N	GROSS RECEIPTS N	EXCESS CRUDE/EXCHANGE GAINS AND OTHERS N	TOTAL N	
JANUARY	2,613,544,113.01	1,368,474,219.45	3,982,018,332.46	1,583,197,515.12	5,565,215,847.58	
FEBRUARY	649,831,121.58	1,314,094,475.07	1,963,925,596.65	1,536,867,419.05	3,500,793,015.70	
MARCH	1,401,496,116.49	1,242,374,709.43	2,643,870,825.92	790,469,994.22	3,434,340,820.14	
APRIL	2,654,585,934.83	1,288,386,878.10	3,942,972,812.93	29,606,231.14	3,972,579,044.07	
MAY	2,213,610,031.70	1,264,864,017.85	3,478,474,049.55	105,277,121.30	3,583,751,170.85	
JUNE	1,712,066,040.50	1,250,975,107.33	2,963,041,147.83	31,066,739.94	2,994,107,887.77	
JULY	3,387,053,086.80	1,297,359,364.00	4,684,412,450.80	30,809,431.74	4,715,221,882.54	
AUGUST	4,745,375,834.26	1,334,974,455.46	6,080,350,289.72	31,541,016.79	6,111,891,306.51	
SEPTEMBER	2,076,810,160.34	1,392,106,482.96	3,468,916,643.30	171,564,500.29	3,640,481,143.59	
OCTOBER	2,327,563,494.83	1,399,050,421.45	3,726,613,916.28	940,006,330.70	4,666,620,246.98	
NOVEMBER	1,816,315,475.85	1,488,785,529.49	3,305,101,005.34	672,679,958.66	3,977,780,964.00	
DECEMBER	3,630,307,466.29	1,539,019,153.84	5,169,326,620.13	604,263,939.85	5,773,590,559.98	
<b>TOTAL</b>	<b>29,228,558,876.48</b>	<b>16,180,464,814.43</b>	<b>45,409,023,690.91</b>	<b>6,527,350,198.81</b>	<b>51,936,373,889.72</b>	



**2.3.14 COMPARISON OF FIVE YEARS STATUTORY ALLOCATION**

2022	2021	2020	2019	2018
N	N	N	N	N
51,936,373,889.72	47,152,761,980.96	46,720,179,950.79	51,926,786,573.97	73,994,864,371.06

**GRAPHICAL COMPARISON**



**2.3.15 VALUE ADDED TAX (VAT)**

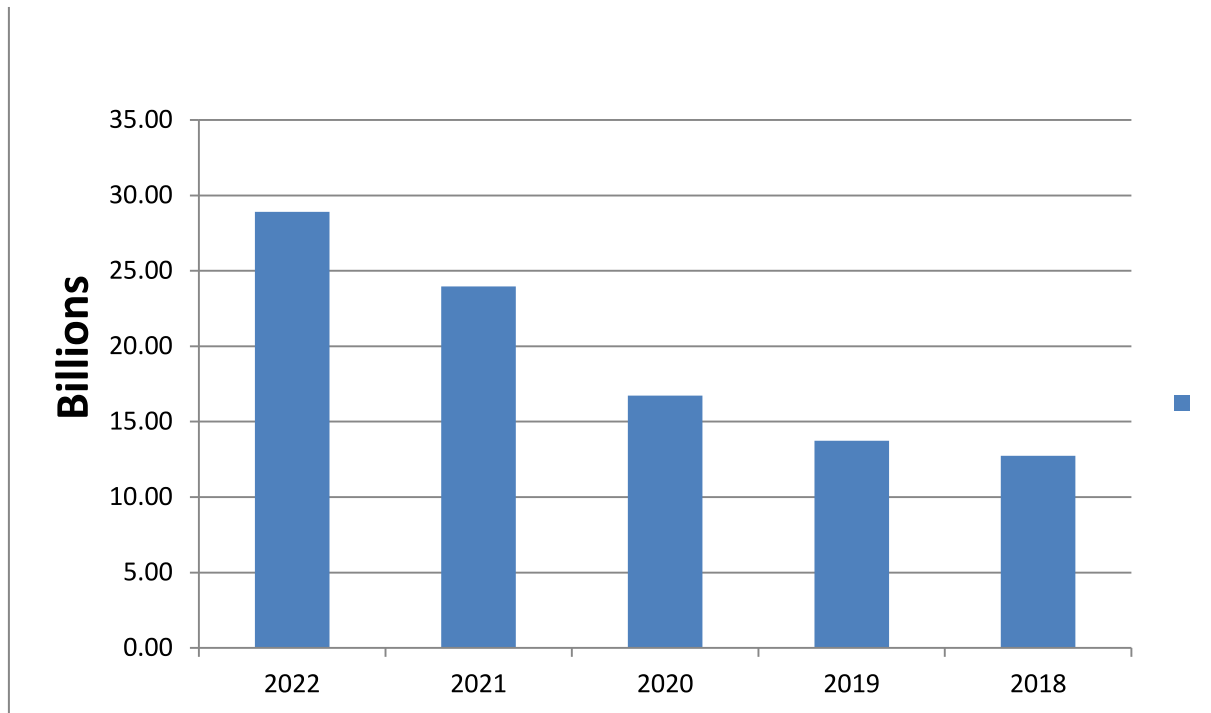
The sum of **N28,919,491,072.90** was realized from Federation Account being share of state allocation from the proceeds of Value Added Tax (VAT). The amount represented **174.13%** of the projected amount of **N16,608,321,097.20** resulting to a surplus of **74.13%** which translated to **N12,311,169,975.70** as detailed below:-

**VALUE ADDED TAX 2022**

MONTH	2021 VALUE ADDED TAX (VAT) ACTUAL	2022 APPROVED BUDGET	2022 VALUE ADDED TAX (VAT) ACTUAL
	N	N	N
January	1,970,337,117.61		2,291,055,923.06
February	1,801,890,700.97		2,669,116,720.50
March	1,781,522,466.54		2,107,059,573.43
April	2,080,854,653.27		2,599,023,027.58
May	2,057,890,587.29		2,147,638,691.24
June	2,153,109,609.16		2,419,280,632.15
July	1,833,981,021.57		2,389,033,501.85
August	1,989,687,337.39		2,174,381,325.55
September	2,083,234,678.96		2,605,358,206.43
October	1,928,833,862.05		2,407,464,770.00
November	1,925,378,285.16		2,592,940,938.38
December	2,356,118,245.89		2,517,137,762.73
<b>TOTAL =</b>	<b>23,962,838,565.86</b>	<b>16,608,321,097.20</b>	<b>28,919,491,072.90</b>

**2.3.16 COMPARISON OF FIVE YEARS VALUE ADDED TAX (VAT)**

2022	2021	2020	2019	2018
N	N	N	N	N
28,919,491,072.90	23,962,838,565.86	16,724,443,057.77	13,743,379,568.14	12,746,336,432.03



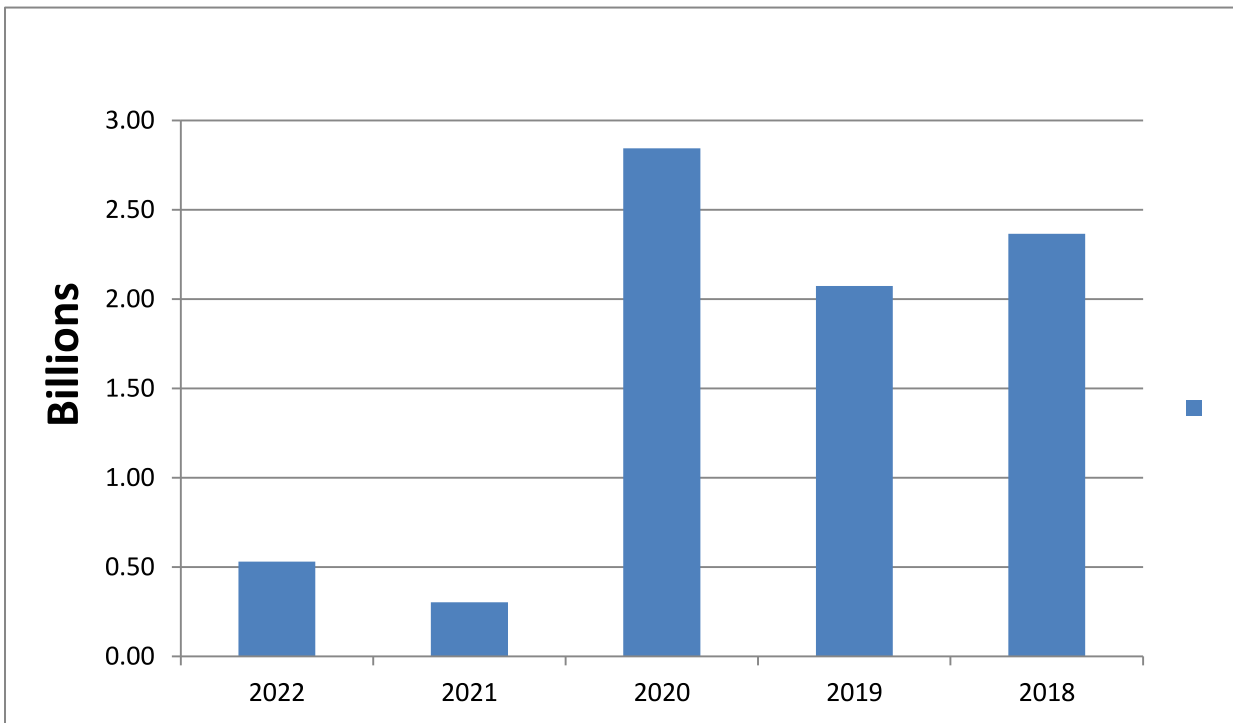
**2.3.17 EXCESS CRUDE OIL:**

The sum of **N529,928,362.98** was realised from Federation Account being share of state allocation from the proceeds of Excess Crude Oil. Which has **N700,000,000.00** projection in the Approved Budget Estimate for the year under review. Revealing a Shortfall of **N170,071,637.02** against the Budgeted amount or **24.29%**.

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

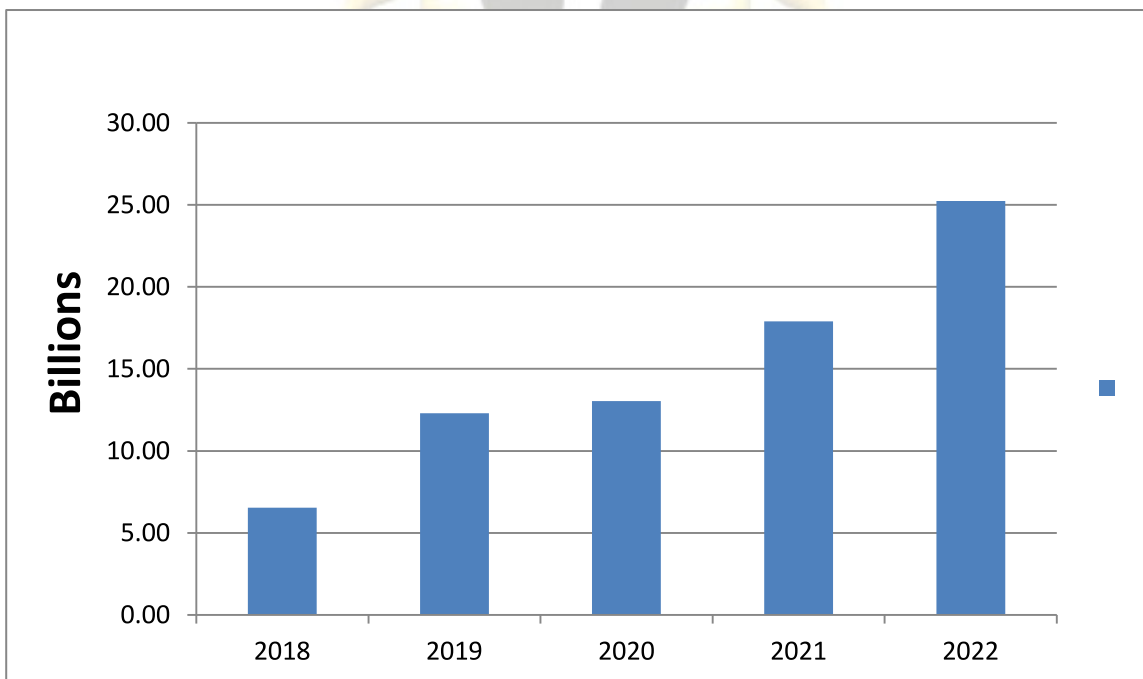
2022	2021	2020	2019	2018
N	N	N	N	N
529,928,362.98	303,099,818.76	2,843,830,458.74	2,073,239,909.37	2,366,462,690.58

This shows an increased of **N226,826,544.22** against that of previous year which stood at **N303,099,818.76**.



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

2018	2019	2020	2021	2022
N	N	N	N	N
6,525,458,165.24	12,293,318,938.86	13,039,294,812.42	17,902,447,967.63	25,233,999,683.39



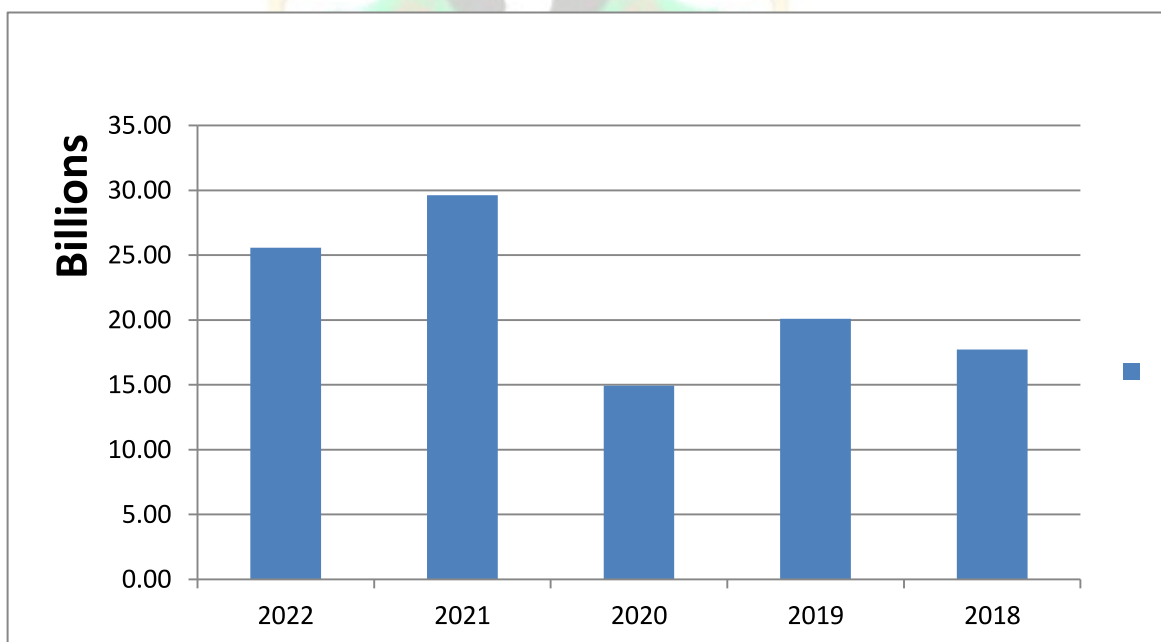
**2.3.20 CONSOLIDATED REVENUE FUND CHARGES**

A total of **N25,578,172,749.10** 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 **N4,050,149,416.80** or **13.67%** when compared with that of previous year which stood at **N29,628,322,165.93**. Details as tabulated below:-

DETAILS	AMOUNT 2021 (N)	NOTES	AMOUNT 2022 (N)
Public Officers Salaries	501,208,145.62	4J	1,082,131,664.37
Public Debt Charges	22,877,552,833.10	19, 20 & 24	17,151,711,675.86
Pension and Gratuity	6,249,561,087.21	7	7,344,329,409.08
<b>TOTAL =</b>	<b>29,628,322,165.93</b>		<b>25,578,172,749.31</b>

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

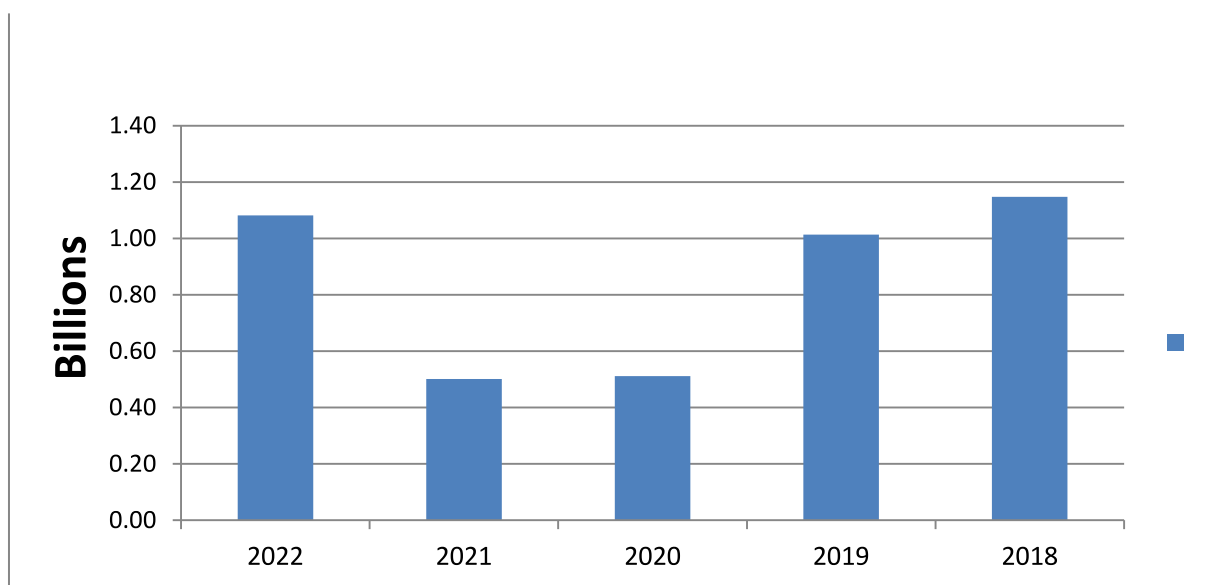
2022	2021	2020	2019	2018
N	N	N	N	N
25,578,172,749.31	29,628,322,165.93	14,924,322,432.99	20,085,595,727.10	17,721,995,230.85



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

2022	2021	2020	2019	2018
N	N	N	N	N
1,082,131,664.37	501,208,145.62	511,274,736.28	1,013,780,411.38	1,147,445,860.03

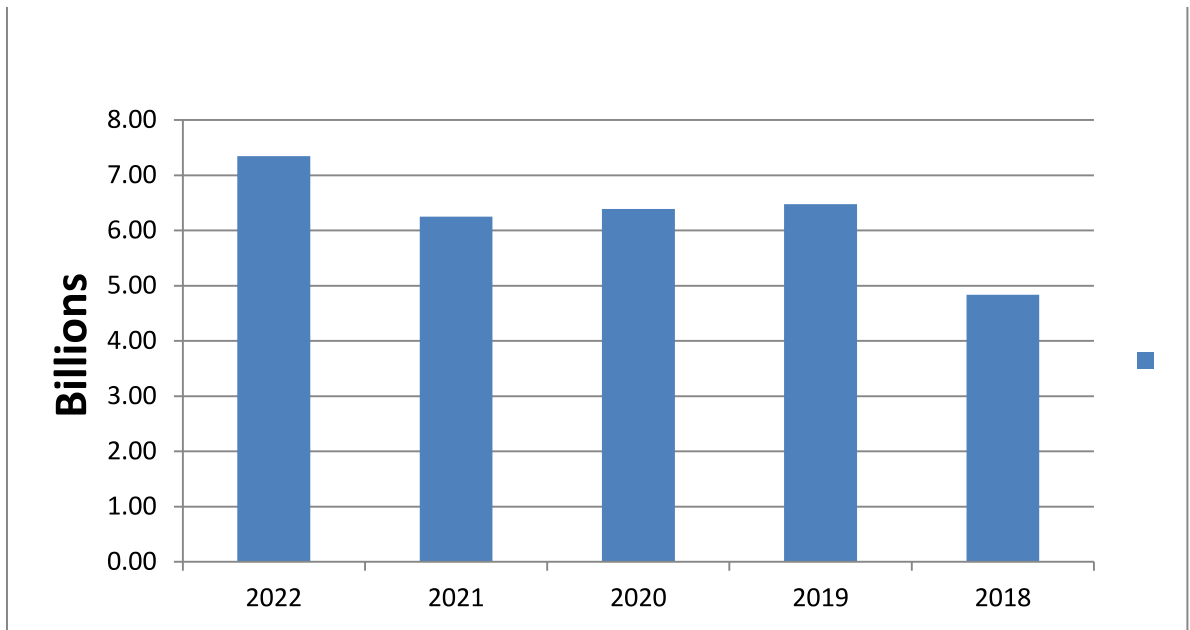
There was an increased of **N580,923,518.75** in the year under review from **N501,208,145.62** to **N1,082,131,664.37** when compared with that of previous year which stood at **N501,208,145.62**.



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

2022	2021	2020	2019	2018
N	N	N	N	N
7,344,329,409.08	6,249,561,087.21	6,387,830,500.23	6,474,519,910.36	4,836,977,789.40

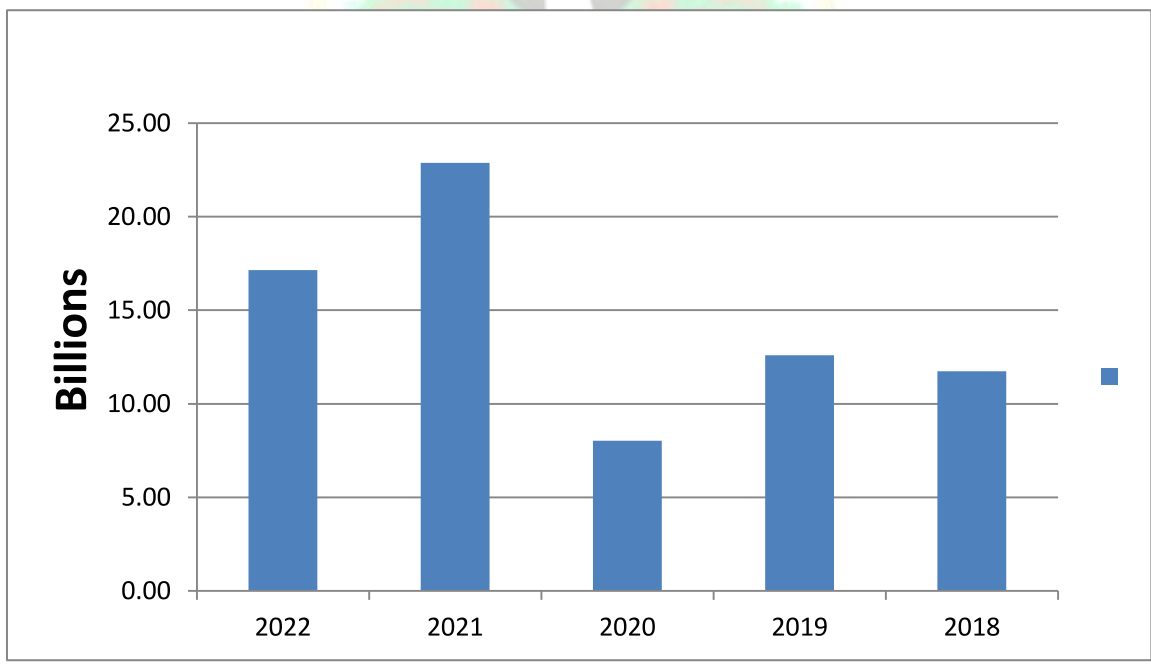
There was increase of **N1,094,768,321.87** in the year under review when compared with that of previous year which stood at **N6,249,561,087.21**.



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

2022	2021	2020	2019	2018
N	N	N	N	N
17,151,711,675.86	22,877,552,833.10	8,025,217,196.48	12,597,295,405.56	11,737,571,581.42

There was a decreased of **N5,725,841,157.30** in the year under review when compared with that of previous year which stood at **N22,877,552,833.10**.





**2.3.25 DEDUCTIONS AT SOURCE FROM STATUTORY ALLOCATION AS AT 31<sup>ST</sup> DECEMBER, 2022**

Accountant General's Accounts and Records revealed that a total of **N16,180,464,814.43** stood as deductions at Source from Statutory Allocations for the year under review which reveals an increased of **N2,992,687,022.00** against that of previous year which stood at **N13,187,777,791.72**. See **Note 1B Column A** for details.

**2.3.26 INCREASE IN INTERNALLY GENERATED REVENUE (IGR) AS AT 31<sup>ST</sup> DECEMBER, 2022**

Analysis of Internally Generated Revenue(IGR) for the year under review as revealed by the Accountant General's Accounts shows a total IGR of **N25,233,999,683.39** as against Budgeted Amount of **N24,797,054,629.97** representing **101.76%** of the budgeted amount, hence there was an increased in collection of **N7,331,551,715.73** or **40.95%** as against that of the previous year which stood at **N17,902,447,967.63**. I believe there is still room for improvement. All prospective tax payers should be brought into the tax net.

However, there was a shortfall in some IGR Codes in the year under review amounted to **N4,929,753,435.10**. And surplus of **N5,394,208,488.52** in the year under review. 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	ACTUAL 2022	APPROVED BUDGET 2022	VARIANCES
DIRECT TAXES	16,985,512,034.33	20,483,926,239.92	(3,498,414,205.59)
LICENCES	44,722,700.00	200,700,000.00	(153,977,300.00)
FINES	18,636,134.00	93,200,000.00	(74,563,866.00)
SALES	4,464,280.00	329,935,996.50	(325,471,716.50)
EARNINGS	2,527,240.00	467,372,560.00	(439,335,320.00)
RENT ON GOVERNMENT BUILDINGS	7,538,408.91	22,331,000.00	(14,792,591.09)
RENT ON LANDS AND OTHERS	273,128.33	118,400,000.00	(118,126,871.67)
INTEREST EARNED	16,885,435.75	320,000,000.00	(303,114,564.25)
RE-IMBURSEMENT	43,000.00	2,000,000.00	(1,957,000.00)
<b>TOTAL =</b>	<b>17,080,602,361.32</b>	<b>22,037,865,796.42</b>	<b>(4,929,753,435.10)</b>

**SURPLUS IN SOME INTERNALLY GENERATED REVENUE CODES**

DETAILS	ACTUAL 2022	APPROVED BUDGET 2022	VARIANCES
FEES	2,444,703,788.60	1,777,428,858.00	667,274,930.60
RE-PAYMENTS	5,690,977,315.53	981,559,975.55	4,709,417,339.98
INVESTMENT INCOME	17,716,217.94	200,000.00	17,516,217.94
<b>TOTAL =</b>	<b>8,153,397,322.07</b>	<b>2,759,188,833.55</b>	<b>5,394,208,488.52</b>

**2.3.27 IPSAS IMPLEMENTATION**

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)**. However, I urge for the implementation of the Accrual Basis in the preparation of Financial Statement in line with the Accrual Basis of Accounting as directed by the Federal Government and IPSAS adoption in **2016**.

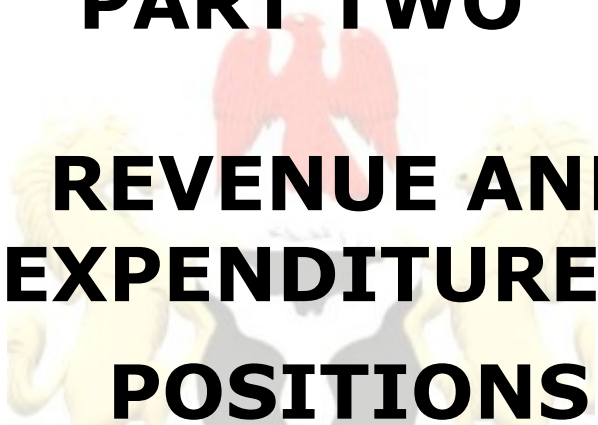
### **2.3.28 ARREARS OF GRATUITY**

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, 2022** stands at **N28,058,733,849.20** (State Government).

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.



**PART TWO**  
**REVENUE AND**  
**EXPENDITURE**  
**POSITIONS**



**3.0 REVENUE**

**3.1 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.

**3.2 TOTAL RECURRENT REVENUE**

Actual amount that was realized in the year under review as total recurrent revenue amounted to **N106,089,864,646.01** as against the estimated figure of **N109,543,483,476.16**. This represented **96.85%** of the estimated figure and also revealed a Shortfall of **N3,453,618,829.00** or **3.15%**. Below shows summary of recurrent revenue for the year under review:-

	<b>1</b>	<b>2</b>	<b>3</b>	<b>2 - 3=4</b>
<b>DETAILS</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>ESTIMATE 2022</b>	<b>VARIANCE.</b>
	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>
Statutory Allocation	47,152,761,980.96	51,936,373,889.72	68,138,107,747.96	(16,201,733,858.24)
Value Added Tax	23,962,838,565.86	28,919,491,072.90	16,608,321,097.20	12,311,169,975.70
Direct Taxes	15,942,365,979.14	16,985,512,034.33	20,483,926,240.00	(3,298,414,205.67)
Licenses	75,959,725.00	44,722,700.00	200,700,000.00	(155,977,300.00)
Fees	681,498,281.78	2,444,703,788.60	1,777,428,858.00	667,274,930.60
Fines	39,041,748.21	18,636,134.00	93,200,000.00	(74,563,866.00)
Sales	384,586,893.60	4,464,280.00	329,935,997.00	(325,471,717.00)
Earnings	15,211,018.00	2,527,240.00	467,372,560.00	(464,845,320.00)
Sales/Rent on Government Buildings	3,969,541.80	7,538,408.91	22,331,000.00	(14,792,591.09)
Sales/Rent on Lands and Others	28,404,914.68	273,128.33	118,400,000.00	(118,126,871.67)
Repayments General	472,716,154.30	5,690,977,315.53	981,559,976.00	4,709,417,339.53
Investment Income	5,882,865.30	17,716,217.94	200,000.00	17,516,217.94
Interest Earned	252,764,845.82	16,885,435.75	320,000,000.00	(303,114,564.25)
Reimbursement	46,000.00	43,000.00	2,000,000.00	(1,957,000.00)
<b>TOTAL</b>	<b>89,018,048,514.45</b>	<b>106,089,864,646.01</b>	<b>109,543,483,476.16</b>	<b>(3,453,618,830.15)</b>

The above table shows total Recurrent Revenue of **N106,089,864,646.01** which revealed an increased of **N17,000,816,131.56** in the year under review when compared with that of previous year which amounted to **N89,018,048,514.45** representing **19.10%**. These emanated from Statutory Allocation, VAT and the Internally Generated Revenue.

The Statutory Allocation which amounted to **N51,936,373,889.72** and accounted for **48.96%** of the total Recurrent Revenue of **N106,089,864,646.01**.

Internally Generated Revenue amounted to **N25,233,999,683.39** and accounted for **23.76%** of the total Recurrent Revenue while Value Added Tax of **N28,919,491,072.90** accounted for **27.28%** of the total Recurrent Revenue.

### **3.3 SHORTFALL/SURPLUS IN SOME RECURRENT REVENUE CODES**

A comparison of Estimated Recurrent Revenue Codes with actual performance as contained in Accountant General's accounts and report for the year ended 31<sup>st</sup> December, 2022 revealed that a Shortfall of **N21,158,997,293.92** and Surplus of **N17,705,378,463.77** was recorded. Revenue Estimates should be realistic, also steps should be taken to prevent revenue leakages for the Shortfall or Deficit observed as shown on table below:-

**DETAILS OF SHORTFALL/SURPLUS IN SOME RECURRENT REVENUE CODES**

DETAILS	ACTUAL 2022	APPROVED BUDGET 2022	SURPLUS	SHORTFALL
	N	N	N	N
STATUTORY ALLOCATIONS, FAAC	51,936,373,889.72	68,138,107,747.96	-	(16,201,733,358.24)
VALUE ADDED TAX	28,919,491,072.90	16,608,321,097.20	12,311,169,975.70	-
DIRECT TAXES	16,985,512,034.33	20,483,926,240.00	-	(3,498,414,205.67)
LICENSES	44,722,700.00	200,700,000.00	-	(155,977,300.00)
FEES	2,444,703,788.60	1,777,428,858.00	667,274,930.60	-
FINES	18,636,134.00	93,200,000.00	-	(74,563,866.00)
SALES	4,464,280.00	329,935,997.00	-	(325,471,717.00)
EARNINGS	2,527,240.00	467,372,560.00	-	(464,845,320.00)
SALES/RENT ON GOVERNMENT BUILDINGS	7,538,408.91	22,331,000.00	-	(14,792,591.09)
SALES/RENT ON LANDS AND OTHERS	273,128.33	118,400,000.00	-	(118,126,871.67)
REPAYMENT GENERAL	5,690,977,315.53	981,559,976.00	4,709,417,339.53	-
INVESTMENT INCOME	17,716,217.94	200,000.00	17,516,217.94	-
INTEREST EARNED	16,885,435.75	320,000,000.00	-	(303,114,564.25)
RE-IMBURSEMENT	43,000.00	2,000,000.00	-	(1,957,000.00)
<b>TOTAL =</b>	<b>106,089,864,646.01</b>	<b>109,543,483,476.16</b>	<b>17,705,378,463.77</b>	<b>(21,158,997,293.92)</b>

**3.4 EXPENDITURE****3.5 RECURRENT EXPENDITURE**

The Actual Recurrent Expenditure for the year under review amounted to **N93,409,164,691.34**. This represented **88.03%** of Budgeted Figure of **N106,104,635,065.72** as detailed below:-

**SUMMARY OF RECURRENT EXPENDITURE**

DETAILS	NOTES	ACTUAL 2022 N	APPROVED BUDGET 2022 N	VARIANCE N
Personnel Cost (Including Salaries on CRF Charges)	4	28,717,423,091.06	32,432,923,512.79	(3,715,500,421.73)
State Gov't. Contribution to Pension	5	41,669,960.69	47,100,000.00	(5,430,039.31)
Overhead Cost (Ministries)	6	36,903,399,634.48	41,315,928,107.48	(4,412,528,473.00)
Consolidated Revenue Fund Charges (Pension & Gratuity)	7	7,344,329,409.08	7,437,079,182.00	(92,749,772.92)
Subvention to Parastatals	8	3,250,630,920.17	7,717,747,087.05	(4,467,116,166.88)
Repayment of External Loan FGN	19	1,765,402,893.02	1,766,053,047.18	(650,154.16)
Repayment of Treasury Bond	20	3,443,049,106.80	4,000,000,000.00	(556,950,893.20)
Repayment of Internal Loans from Other Funds	24	11,943,259,676.04	11,387,804,129.22	555,455,546.82
<b>TOTAL RECURRENT EXPENDITURE =</b>		<b>93,409,164,691.34</b>	<b>106,104,635,065.72</b>	<b>(12,695,470,374.38)</b>

**DETAILS OF RECURRENT EXPENDITURE ACCORDING TO SECTORS  
AS AT 31<sup>ST</sup> DECEMBER, 2022****"A" PERSONNEL COST MINISTRY**

DETAILS	NOTES	ACTUAL 2022 N	APPROVED ESTIMATE 2022 N	SURPLUS/ DEFICIT N
Administrative Sector:	4A	2,054,266,993.90	2,252,101,640.22	197,834,646.32
Economic Sector:	4B	2,827,833,997.86	3,260,157,488.22	432,323,490.36
Law & Justice:	4C	2,885,729,226.29	3,477,457,604.46	591,728,378.17
Regional Development:	4D	0.00	0.00	0.00
Social Service Sector:	4E	5,078,240,154.40	5,612,917,873.81	534,677,719.41
<b>SUB-TOTAL =</b>		<b>12,846,070,372.45</b>	<b>14,602,634,606.71</b>	<b>1,756,564,234.26</b>



**'B" PERSONNEL COST PARASTATALS**

DETAILS	NOTES	ACTUAL 2022	APPROVED ESTIMATE 2022	SURPLUS/ DEFICIT
		N	N	N
Administrative Sector:	4F	431,486,647.96	620,545,490.22	183,557,842.26
ECONOMIC SECTOR	4G	1,938,575,267.88	2,445,771,772.95	296,945,586.07
Regional Development:	4H	88,735,508.14	111,023,589.00	22,288,080.86
SOCIAL SERVICE SECTOR	4I	12,330,423,630.26	13,511,224,078.91	689,950,378.65
<b>SUB-TOTAL =</b>		<b>14,789,221,054.24</b>	<b>15,981,962,942.08</b>	<b>1,192,741,887.84</b>

**"C" PUBLIC OFFICERS SALARIES**

DETAILS	NOTES	ACTUAL 2022	APPROVED ESTIMATE 2022	SURPLUS/ DEFICIT
		N	N	N
Public Officers' Salaries (SSG)	4J	787,998,886.18	811,691,278.00	23,692,391.82
Public Officers' Salaries (HOCS)	4J	19,139,974.90	52,329,533.00	33,189,558.10
Public Officers' Salaries (BASHA)	4J	274,992,803.29	277,703,164.00	2,710,360.71
<b>SUB-TOTAL =</b>		<b>1,082,131,664.37</b>	<b>1,039,723,975.00</b>	<b>59,592,310.63</b>
<b>GRAND TOTAL PERSONNEL COST A+B+C =</b>		<b>28,717,423,091.06</b>	<b>32,432,923,512.79</b>	<b>3,715,500,421.73</b>

**OVERHEAD COST MINISTRIES**

DETAILS	NOTES	ACTUAL 2022	APPROVED ESTIMATE 2022	SURPLUS/ DEFICIT
		N	N	N
Administrative Sector:	6A	29,922,901,006.58	31,962,642,466.95	2,039,741,460.37
Economic Sector:	6B	4,686,960,163.11	5,484,438,868.53	797,478,705.42
Law & Justice:	6C	650,626,258.51	1,563,276,772.00	912,650,513.49
Regional Development:	6D	0.00	0.00	0.00
Social Service Sector:	6E	1,642,912,206.28	2,305,570,000.00	662,657,793.72
<b>TOTAL =</b>		<b>36,903,399,634.48</b>	<b>41,315,928,107.48</b>	<b>4,412,528,473.00</b>

**SUBVENTION TO PARASTATALS**

DETAILS	NOTES	ACTUAL 2022	APPROVED ESTIMATE 2022	SURPLUS/ DEFICIT
		N	N	N
Administrative Sector:	8A	778,329,920.54	2,264,021,334.00	1,485,691,413.46
Economic Sector:	8B	824,606,865.23	1,698,628,546.83	874,021,681.60
Law & Justice:	-	0.00	0.00	0.00
Regional Development:	8C	223,251,186.25	244,000,000.00	20,748,813.75
Social Service Sector:	8D	1,424,442,948.15	3,511,097,206.22	2,086,654,258.07
<b>TOTAL =</b>		<b>3,250,630,920.17</b>	<b>7,717,747,087.05</b>	<b>4,467,116,166.88</b>

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

DETAILS	NOTES	ACTUAL 2022	APPROVED ESTIMATE 2022	SURPLUS/ DEFICIT
		N	N	N
Repayments: External Loans: FGN	19	1,765,402,893.02	1,766,053,047.18	650,154.16
Repayments: Treasury Bond	20	3,443,049,106.80	4,000,000,000.00	556,960,893.20
Repayments: Internal Loans from Other Funds	24	11,943,259,676.04	11,387,804,129.22	555,455,546.82
<b>TOTAL =</b>		<b>17,151,711,675.86</b>	<b>17,153,857,176.40</b>	<b>2,145,500.54</b>

**CONSOLIDATED REVENUE FUND CHARGES PENSION & GRATUITY**

DETAILS	NOTES	ACTUAL 2022	APPROVED ESTIMATE 2022	SURPLUS/ DEFICIT
		N	N	N
Pension and Gratuity	7	7,344,329,409.08	7,437,079,182.00	92,749,772.92
Severance Gratuity		0.00	0.00	0.00
<b>TOTAL =</b>		<b>7,344,329,409.08</b>	<b>7,437,079,182.00</b>	<b>92,749,772.92</b>

**3.6 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	ACTUAL RECEIPTS 2022	APPROVED BUDGET	SURPLUS/ DEFICIT
		N	N	N
Miscellaneous	3A	0.00	0.00	0.00
Aids & Grants	10	10,053,300,525.18	32,596,990,889.64	(22,543,690,364.46)
External Loans	3B & 19	18,055,556.00	5,873,185,000.00	(5,855,129,444.00)
Internal Loans	3B & 24	38,035,902,285.70	31,746,059,993.57	6,289,842,292.13
Transfer to CDF	9	0.00	0.00	0.00
<b>TOTAL =</b>		<b>48,107,258,366.88</b>	<b>70,216,235,883.21</b>	<b>22,108,977,516.33</b>

**3.7 SHORTFALL IN CAPITAL RECEIPTS**

The sum of **N22,108,977,516.33** was observed as total shortfall in capital receipts for the period under review. This represented **31.49%** of an estimated amount of **N70,216,235,883.21** necessitated by an unrealistic budgeting. The sum of **N48,107,258,366.88** was Actual Capital Receipts which was derived from Aids & Grant, Internal Loan and External Loans during the period under review, as reflected on the Accountant General Financial Statements.

**3.8 AIDS AND GRANTS**

The sum of **N10,053,300,525.18** was received as Aids and Grants from Multilateral and Federal Government in the year under review:-

Multi-Lateral	=	N8,875,747,667.00
Federal Gov't Aids & Grant	=	<u>N1,177,552,858.18</u>
<b>TOTAL</b>	=	<b><u>N10,053,300,525.18</u></b>

### 3.9 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, 2022** showed Actual Capital Expenditure of **N58,595,443,689.55** representing **63.71%** of the Approved Budgeted Capital Expenditure of **N91,975,955,578.68** and has an increased of **N959,121,517.47** or **1.66%** against that of previous year Actual which stood at **N57,636,322,172.08** as summarized According to Sectors below:-



**CAPITAL EXPENDITURE ACCORDING TO SECTORS AS AT 31<sup>ST</sup> DECEMBER, 2022**

SECTORS	NOTES	ACTUAL 2022	FINAL BUDGET 2022	INITIAL/ORIGINAL BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET 2022	PERFORMANCE IN PERCENTAGE
		N	N	N	N	N	
Capital Expenditure: Administrative Sector:	11B	1,876,716,830.04	3,940,167,195.17	8,314,640,598.00	(4,374,473,402.83)	2,063,450,365.13	47.63%
Capital Expenditure: Economic Sector:	11C	46,147,589,052.46	60,729,723,476.40	56,592,814,524.57	4,136,908,951.83	14,582,134,423.94	75.99%
Capital Expenditure: Law & Justice:	11D	79,698,197.42	1,415,738,888.00	2,259,850,000.00	(844,111,112.00)	1,336,040,690.58	5.63%
Capital Expenditure: Regional Development:	11D	3,090,955,531.07	7,958,844,747.00	13,967,626,982.33	(6008,782,235.33)	4,867,889,215.93	38.84%
Capital Expenditure: Social Service Sector:	11E	7,400,484,078.56	17,931,481,272.11	21,029,181,272.11	(3,097,700,000.00)	10,530,997,193.55	41.27%
<b>TOTAL CAPITAL EXPENDITURE =</b>		<b>58,595,443,689.55</b>	<b>91,975,955,578.68</b>	<b>102,164,113,377.01</b>	<b>(10,188,157,798.33)</b>	<b>33,380,511,889.13</b>	<b>63.71%</b>



# BAUCHI STATE OF NIGERIA

*Office of the State Auditor General*

No. 33 Yandoka Road, PM.B. 0070, Bauchi

Email: [bsaudit76@gmail.com](mailto:bsaudit76@gmail.com)

Our Ref: AGM.I/VOL.VI/71 Your Ref: \_\_\_\_\_ Date: 31<sup>st</sup> May, 2023

## DISCLOSURE:

I have examined the aforesaid Capital Expenditure Accounts and in the course of my work, I specifically took interest in Capital Expenditure According to Sectors compared with the previous year as to why Capital Expenditure is high when compared with that of previous year. The performance is a product of government commitment to investment in infrastructure aim at enhancing the economic growth and development of the state. This has manifested in massive investment in Roads Project, Mass Housing Development and construction of New Government House currently going on across the state.

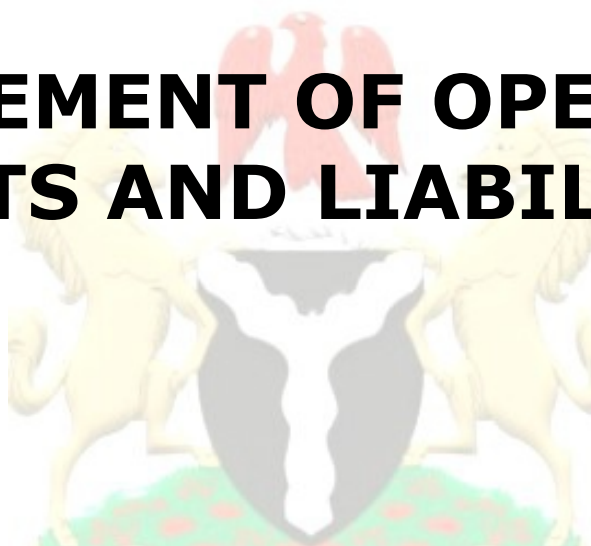
MA 31/05  
2023

**MUNKAILA Y. ABUBAKAR, CNA,**  
**(OVERSEER),**  
**OFFICE OF THE STATE AUDITOR GENERAL,**  
**BAUCHI STATE.**



# **PART THREE**

## **STATEMENT OF OPERATING ASSETS AND LIABILITIES**



#### 4.0 **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.

#### **PART - III**

#### 4.1 **STATEMENTS OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2022**

##### 4.1 **ASSETS:**

##### 4.1.1 **CASH AND BANK BALANCES:**

Cash and Bank Balances as at **31<sup>st</sup> December, 2022** stood at **N6,709,144,831.43**.

Bank (CRF)	N3,035,723,502.03
Bank of the Treasury	N97,489,590.81
Cash Balances with Sub-Treasury	N2,322,286,764.59
Cash Hold by MDAs	<u>N1,253,644,831.00</u>
<b>TOTAL LIQUID ASSETS =</b>	<b>N6,709,144,831.00</b>

These Balances were for CRF, Office of Accountant General, Project Financial Management Unit, Directorate of Investment, Sub-Treasury and MDAs in the state as contained on **Notes 12, 13 and 14** respectively.

##### 4.1.2 **INVESTMENTS**

The Cost of Government Investments in Shares was Published in the Accounts as **N11,489,680,023.06**, this revealed a drop of **N51,180,212.07** as against that of previous year which stood at **N11,540,860,235.13** as detailed in **Notes 15**.



**4.1.3 IMPREST - NOTE 16**

The total amount of Un-retired Imprest as contained in the Accountant General Books of Accounts amounted to **N270,718,820.86** as at 31<sup>st</sup> December, 2022. **See Note 16.**

**4.1.4 ADVANCES - NOTE 17**

The total amount of Outstanding Advances granted as contained in the Accountant General Books of Accounts amounted to **N760,190,828.68** as at **31<sup>st</sup> December, 2022** resulting to an increased of **N50,000.00** against that of previous year which stood at **N760,140,828.68**. **See Note 17.**

**4.1.5 REMITTANCE IN TRANSIT:**

The total of **N29,392,401,286.95** as reflected in the Statement of Assets and Liabilities as at 31<sup>st</sup> December, 2022 increase by **N7,310,256,591.35** as against that of previous year which stood at **N22,082,144,695.60** as contained in **Note. 18.**

**4.2 LIABILITIES:**

**4.2.1 EXTERNAL AND INTERNAL LOANS:** For the year under review the total External and Internal Loans amounted to the sum of **N180,155,875,971.52** which revealed an increased of **N37,009,469,600.00** or **25.85%** against that of previous year which stood at **N143,146,406,371.22**, these are obtained from External Loans, Internal Loans from other funds, FGN/States/Bonds and Treasury Bills as summarized below. See details in **Notes 19, 20** and **24** respectively.

**EXTERNAL AND INTERNAL LOANS:**

External Loans State	N74,360,389,319.26
FGN/State/LGC Bonds and Treasury Bonds	N12,103,422,809.58
Internal Loans from Other Funds	<u>N93,692,063,842.68</u>
<b>TOTAL</b>	<b>= <u>N180,155,875,971.52</u></b>

**4.2.2 DOMESTIC ARREARS:** The sum of **N37,842,588,547.11** was Domestic Arrears for the year under review which revealed an increase of **N13,737,636,825.06** or **56.99%** against that of previous year which stood at **N24,104,951,722.05**. These emanated from Pension and Gratuity, Contract Liabilities, Judgment Debts, Electricity Bills and Rented Properties as summarized below. See details in **Note 26** of this document:

<b>DOMESTIC ARREARS AS AT YEAR END 31st DECEMBER 2022</b>	<b>AMOUNT 2022 N</b>
Pension & Gratuity (State Gov't)	28,058,733,849.20
Outstanding Contractors Liabilities (According to MDA)	6,000,119,157.49
Judgment Debt And Solicitors Fee	277,291,677.18
Electricity Bill Arrears	3,229,208,898.69
Rented Properties Arrears	277,234,964.55
<b>TOTAL DOMESTIC ARREARS =</b>	<b>37,842,588,547.11</b>

**4.2.3 PUBLIC FUNDS AS AT 31<sup>ST</sup> DECEMBER, 2022:**

- i. **TRUST AND OTHER PUBLIC FUNDS:** The sum of **N13,237,366,261.27** was trust and other public funds for the year under review which revealed an increased of **N6,393,897,896.63** against that of previous year which stood at **N6,843,468,364.64** as detailed in **Note 25** of this document.
- ii. **CONSOLIDATED FUND:** The sum of **N21,403,289,451.42** stood as the closing balances of this fund for the year under review as against that of previous year which amounted to **N8,722,589,496.75**.
- iii. **CAPITAL DEVELOPMENT FUND:** The sum of **N13,981,480,078.29** stood as the closing balance of this fund for the year under review as against that of previous year which amounted to **N24,469,665,400.96**.

**4.3 TABLE OF THE STATEMENT OF ASSETS AND LIABILITIES, STATEMENT OF CONSOLIDATED REVENUE FUND AND STATEMENT OF CAPITAL DEVELOPMENT FUNDS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2022 ARE AS TABULATED BELOW:-**

**TABLE OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> DECEMBER, 2022**

<b>ASSETS</b>	<b>NOTES</b>	<b>ACTUAL 2022</b>	<b>ACTUAL 2021</b>
		<b>N</b>	<b>N</b>
CRF Bank Balance (CBN/CRF Bank)	12	3,035,723,502.03	2,228,087,895.51
Cash Balances with Sub-Treasury	13	2,322,286,764.59	1,431,567,202.04
Cash Held by MDAs	14	1,253,644,974.00	966,142,629.60
Other Banks of the Treasury	12	97,489,590.81	756,064,954.93
<b>TOTAL LIQUID ASSETS =</b>		<b>6,709,144,831.43</b>	<b>5,381,858,682.08</b>
<b>INVESTMENTS AND OTHER CASH ASSETS: -</b>			
State Government Investments	15	11,489,680,023.06	11,540,860,235.13
Imprests	16	270,718,820.86	270,718,820.86
Advances	17	760,190,828.68	760,140,828.68
Remittances in Transit	18	29,392,401,286.95	22,082,144,695.60
<b>TOTAL INVESTMENTS AND OTHERS CASH ASSETS =</b>		<b>41,912,990,959.55</b>	<b>34,653,864,580.27</b>
Liability Over Assets		217,998,464,518.63	167,251,358,093.27
<b>TOTAL ASSETS =</b>		<b>266,620,600,309.61</b>	<b>207,287,081,353.62</b>
<b>LIABILITIES: -</b>			
<b>PUBLIC FUNDS: -</b>			
Consolidated Revenue Fund		21,403,289,451.42	8,722,589,496.75
Capital Development Fund		13,981,480,078.29	24,469,665,400.96
Trust and Other Public Funds	25	13,237,366,261.27	6,843,468,364.64
<b>TOTAL PUBLIC FUNDS=</b>		<b>48,622,135,790.98</b>	<b>40,035,723,262.35</b>
<b>EXTERNAL AND INTERNAL LOANS:-</b>			
External Loans States	19	74,360,389,319.26	55,528,668,906.50
Other Internal Loans (Promissory Notes)			
FGN/States/LGC/Bonds & Treasury Bonds	20	12,103,422,809.58	13,340,162,547.97
Internal Loans from Other Funds	24	93,692,063,842.68	74,277,574,916.75
<b>TOTAL EXTERNAL AND INTERNAL LOANS =</b>		<b>180,155,875,971.52</b>	<b>143,146,406,371.22</b>
<b>OTHER LIABILITIES</b>			
Domestic Arrears	26	37,842,588,547.11	24,104,951,722.05
<b>TOTAL LIABILITIES =</b>		<b>266,620,600,309.61</b>	<b>207,287,081,355.62</b>

#### **4.4 TABLE OF CONSOLIDATED REVENUE FUND (CRF) AS AT 31<sup>ST</sup> DECEMBER, 2022:**

DETAILS	NOTES	2022 N	2021 N
Opening Balance 1/1/2022		8,722,589,496.75	37,022,851,674.71
<b><u>Add Receipts:</u></b>			
Statutory Allocation	1	51,936,373,889.72	47,152,761,980.96
Share of VAT	1	28,919,491,072.90	23,962,838,565.86
Other Recurrent Rev. IGR	2	25,233,999,683.39	17,902,447,967.63
Transfer from CDF		0.00	0.00
<b>Sub-Total</b>	<b>=</b>	<b>106,089,864,646.01</b>	<b>89,018,048,614.46</b>
<b>Total Revenue</b>	<b>=</b>	<b><u>114,812,454,142.76</u></b>	<b><u>126,040,900,189.16</u></b>
<b>Less Expenditure:</b>			
Personnel Cost (Including CRF Charge)4		28,717,423,091.06	29,306,919,822.22
State Gov't Contribution to Pension 5		41,669,960.69	40,934,858.33
Overhead Cost	6	36,903,399,634.48	25,622,230,723.59
CRF Charges/ Pension & Gratuity	7	7,344,329,409.08	6,249,561,087.21
Subvention to Parastatals	8	<u>3,250,630,920.17</u>	<u>3,221,111,267.96</u>
<b>Sub-Total</b>	<b>=</b>	<b>76,257,453,015.48</b>	<b>64,440,757,759.31</b>
<b>Other Recurrent Expenditure:</b>			
Repayment External Loans FGN	19	1,765,402,893.02	2,031,144,238.53
Repayment Treasury Bond	20	3,443,049,106.80	2,415,060,000.00
Repayment Internal Loans from Other Funds	24	<u>11,943,259,676.04</u>	<u>18,431,348,604.57</u>
<b>Sub-Total</b>	<b>=</b>	<b>17,151,711,675.86</b>	<b>22,877,552,933.10</b>
<b>Total Expenditure</b>	<b>=</b>	<b><u>93,409,164,691.34</u></b>	<b><u>87,318,310,692.41</u></b>
Operating Balance:		<u>21,403,289,451.42</u>	<u>38,722,589,496.75</u>
<b><u>Appropriation/Transfers to CDF</u></b>		0.00	30,000,000,000.00
<b>Closing Balance as at 31/12/2022:</b>		<u>21,403,289,451.42</u>	<u>8,722,589,496.75</u>

**4.5 TABLE OF CAPITAL DEVELOPMENT FUND (CDF) AS AT 31<sup>ST</sup> DECEMBER, 2022:**

DETAILS	NOTES	2022 N	2021 N
Capital Fund Opening Balance 01/01/2021	-	24,469,665,400.96	5,503,113,712.99
Transfer from CRF	-	0.00	30,000,000,000.00
<b>Add Revenue:</b>			
Aids and Grants	10	10,053,300,525.18	7,327,682,979.10
Domestic Loans (Financial Inst.)	24	38,035,902,285.70	38,590,176,997.95
External Loans (Financial Inst.)	19	18,055,556.00	676,733,637.00
Other Capital Receipts	3A	0.00	8,280,246.00
<b>Sub - Total</b>	=	<b><u>48,107,258,366.88</u></b>	<b><u>76,602,873,860.05</u></b>
<b>Total Revenue Available</b>	=	<b><u>72,576,923,767.84</u></b>	<b><u>82,105,987,573.04</u></b>
<b>Less Capital Expenditure:</b>			
Administration Sector	11	1,876,716,830.04	1,852,528,970.22
Economic Sector	11	46,147,589,052.46	34,631,514,432.92
Law and Justice Sector	11	79,698,197.42	20,860,994.50
Regional Development Sector	11	3,090,955,531.07	14,645,432,016.62
Social Services Sector	11	<u>7,400,484,078.56</u>	<u>6,485,985,757.82</u>
<b>Total Capital Expenditure</b>		<b><u>58,595,443,689.55</u></b>	<b><u>57,636,322,172.08</u></b>
<b>Closing Balance as at 31/12/2022:</b>		<b><u>13,981,480,078.29</u></b>	<b><u>24,469,665,400.96</u></b>

The Actual Capital Expenditure amounted to **N58,595,443,689.29** which represent **63.71%** of Budgeted Amount of **N91,975,955,578.68** and when compared with that of previous year, the Performance increased by **1.66%** as against that of **2021** Actual Capital Expenditure which stood at **N57,636,322,172.08** thus revealing an increased of **N959,121,517.00**. This was due to continues massive infrastructures of the government in roads construction, construction of New Government House, Mass Housing Development, and Water supply currently going on across the state.

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



**5.0 PREAMBLE:**

This aspect of the report outline observations which were made in the course of Routine Audit Inspection during the year under review and which were brought to the Notice of the affected Accounting Officers (Auditee), but did not respond to the Audit Queries/Observations despite series of Reminders. However, in the course of Audit Exercises for the **year 2022**, a total of **78** Queries/Observations were raised and sent to various Ministries, Departments and Agencies (MDAs). Out of which a total of **61** Audit Queries/Observations were cleared within the year under review leaving a balance of **17** Un-resolved to which are analyzed at **5.2** below:-

**5.1 PENSION AND GRATUITY:**

**Certification of Retirement/Death Benefits of Bauchi State Civil Servants:** During the year under review; a total of **1,054** Files were processed and certified by the Auditor General in respect of Employees of Bauchi State Government who either retired from the service or death. A total recovery of **₦216,999,947.28** were made as deductions from Retirees /Death Benefits as a result of Over payment of Salaries, Over Age/Over Stay and Loans which is recoverable whenever Gratuity is paid to the beneficiaries as detailed below:-

**SUMMARY OF DEDUCTION IN-RESPECT OF RETIREMENT/DEATH BENEFIT FOR THE PERIOD JANUARY, 2022 TO DECEMBER, 2022**

S/N	MONTH	DEDUCTIONS FROM RETIREMENT BENEFIT (N)	DEDUCTIONS FROM DEATH BENEFIT (N)	TOTAL NO. OF FILES APPROVED	TOTAL DEDUCTIONS (N)
1	January, 2022	17,270,241.83	1,299,036.64	85	18,569,278.47
2	February, 2022	14,240,316.67	5,181,238.80	56	19,421,555.47
3	March, 2022	15,554,590.34	3,137,973.02	87	18,692,563.36
4	April, 2022	24,638,190.12	8,484,421.15	146	33,122,611.27
5	May, 2022	12,848,230.69	11,366,115.78	108	24,214,346.47
6	June, 2022	28,001,621.35	580,620.30	116	28,582,241.65
7	July, 2022	5,968,319.52	3,079,967.86	64	9,048,287.38
8	August, 2022	2,892,148.20	4,588,983.26	47	7,481,131.46
9	September, 2022	28,158,349.08	712,300.07	104	28,870,649.15
10	October, 2022	4,934,693.75	1,078,488.60	52	6,013,182.35
11	November, 2022	13,535,841.55	1,842,878.26	126	15,378,719.81
12	December, 2022	6,525,318.94	1,080,069.50	-	7,605,380.44
<b>GRAND TOTAL =</b>		<b>174,567,862.04</b>	<b>42,432,093.24</b>	<b>991</b>	<b>216,999,947.28</b>



## **5.2 REPORTS OF ROUTINE/SPECIAL AUDIT INSPECTIONS:**

### **1. i. MINISTRY OF EDUCATION: SAI/162/VOL.I – JANUARY, 2021 – SEPTEMBER, 2022**

**Defaulters of Registration And Renewal Fees By Private Schools In The State:** The sum of **N18,040,000.00** were loss of revenue from Registration and Renewal of Private Schools in the State.

**Recommendation:** I recommend that the management to ensure that all affected Defaulted Private Schools are registered and Renewal Fees collected promptly.

### **ii. MINISTRY OF EDUCATION: GESP/INSP/001 – JANUARY, 2022 – SEPTEMBER, 2022**

**Lost of Equipment:** It was observed that Laptop Computers were missing worth **two hundred thousand naira (N200,000.00)** only at Government Girls College Azare, contrary to **Stores Regulation Chapter 21.**

**Recommendation:** I recommend that the management to ensure that the missing Laptop Computers are recovered.

### **2. MINISTRY FOR NOMADIC EDUCATION: GESP/INSP/003 – JULY, 2021 – OCTOBER, 2022**

**i. Payment Without Documentation:** It was observed that payment made to various individuals were without documentation to ascertain the genuiness of the payment, totalling **N269,000.00** only, contrary to **Financial Regulation 0704.**

**Recommendation:** I recommend that the Accounting Officer to ensure that all necessary documentation are made.

**ii. Un-Receipted Payments:** It was observed that payment made totalling **N111,000.00** only were not signed by the respective Payees, contrary to **Financial Regulation No. 0716 and 0718.**

**Recommendation:** I recommend that the Accounting Officer to ensure that all the payment vouchers are receipted by the respective Payees.

**3. BAUCHI STATE TOURISM BOARD: GESP/INSP/004**

**i. Un-Receipted Payments:** It was observed that payment made totalling **N1,028,300.00** only were not signed by the respective Payees, contrary to **Financial Regulation 0716 and 0718.**

**Recommendation:** I recommend that the Accounting Officer to ensure that all the payment voucher are receipted by the respective Payees.

**ii. Un-Authorized Payment:** Payment made totalling **N1,285,300.00** only were not authorized, contrary to **Financial Regulation No. 0610.**

**Recommendation:** I recommend that the Accounting Officer to ensure that all the payment voucher are authorized in accordance with **Financial Regulations No. 0610.**

**4. MINISTRY OF TOURISM AND CULTURE: SAI/001/VOL.I - JANUARY, 2022- JUNE, 2022**

**i. Outstanding 100% Hotel Annual Renewal Fees 2022:** The sum of **N515,000.00** only were Outstanding 100% Annual Hotel Renewal Fees due to government by some Hotels.

**Recommendation:** I recommend that the management to ensure that all the 100% Outstanding Annual Renewal Fees are recovered from the affected Hotels and remit same to government coffer.

**ii. Outstanding 50% Hotel Annual Renewal Fees 2022:** The sum of **N555,000.00** only were Outstanding 50% Annual Hotel Renewal Fees due to government by some Hotels.

**Recommendation:** I recommend that the management to ensure that all the Outstanding 50% Annual Renewal Fees to be recovered from the affected Hotels and remit same to government coffer.

**5. MINISTRY OF HOUSING AND ENVIRONMENT:  
GESP/INSP/002 – YEAR, 2022**

**i. Un-Justified Contract Sum for Accommodation, Shade and Office Furniture:** A Contract was awarded to **MESSRS ARCHITECTRONIX LIMITED** vide **Contract Agreement No. BA/CAB:SEC/CONT/2021/048** of **July, 2021** totalling **N6,626,714,535.00** of which the sum of **N11,978,771.54** released for the above mentioned activities and was observed not to have been wholly utilized for the purpose. Also additional Addendum made were not presented for Audit inspection.

**Recommendation:** I recommend that the Accounting Officer to ensure proper accountability of the said amount.

**ii. Un-Procured Project Vehicles:** The sum of **N46,250,000.00** were released for the procurement of Project Vehicles, and were not procured.

**Recommendation:** I recommend that the Accounting Officer to ensure that the Project Vehicles are procured.

**iii. Un-Justified Cost of Labour and Assistances:** It was observed that the sum of **N13,423,486.58** were additional funds released for Labour and assistances which was already included in the Main Bill.

**Recommendation:** I recommend that the Accounting Officer to ensure that the said amount is properly accounted for.

**iv. Un-Justified Cost of Project Progress Photograph:** The sum of **N2,000,055.91** were Un-justifiably released for the above function.

**Recommendation:** I recommend that the Accounting Officer to ensure proper accountability of the said amount.

**6. MINISTRY OF COMMERCE AND INDUSTRY: AUD/INV/INSP/002 JANUARY, 2022 – JUNE, 2022**

**i. Un-Attached Supporting Documents:** Payment Voucher totalling **N4,562,675.00** paid to some Officers were observed not to have been supported with necessary documents attached, contrary to **Financial Regulation No. 0704.**

**Recommendation:** I recommend that the Accounting Officer to ensure that all the necessary documentations are made and attached same to the payment vouchers.

**ii. Payment Vouchers Without Approvals/Un-Authorized:** Payment Voucher totalling **N4,456,925.00** were paid to some Officers without approvals attached, contrary to **Financial Regulations No. 0704.**

**Recommendation:** I recommend that the Accounting Officer to ensure that all the relevant approvals and authorization are obtained and attached same to the payment vouchers.

**7. YANKARI GAME RESERVE: G.EXP/INSP/015 – JANUARY, 2022 – JUNE, 2022**

**None Execution of Reconstruction of Burnt-Down V.I.P 2 at Yankari Game Reserve:** The sum of **N4,524,720.00** was release for re-construction of burn-down VIP 2 at Yankari Game Reserve, however no work was done.

**Recommendation:** I recommend that the Accounting Officer to ensure that the re-construction of the burnt-down VIP 2.

**8. GENERAL HOSPITAL DASS: CONT/INSP/001<sup>A</sup>/VOL.I  
MAY, 2022**

**i. Un-Accounted Government Revenue:** The sum of **N3,229,025.00** was generated and not accounted for.

**Recommendation:** I recommend that the Accounting Officer to ensure that all the revenue generated are accounted for.

**ii. Misappropriated Fund:** The sum of **N461,534.00** was misappropriated by the Revenue Officer.

**Recommendation:** I recommend that the Accounting Officer to ensure recovery of the misappropriated fund and remit same to government copper.



# ANNEXURES



## **BAUCHI STATE GOVERNMENT OF NIGERIA**

### **OFFICE OF THE ACCOUNTANT GENERAL BAUCHI STATE.**

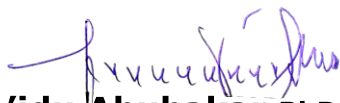
**14<sup>th</sup> March, 2023**

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

The Financial Statements have been prepared in accordance with the provisions of the **Finance (Control and Management) Act 1958 cap 144 LFN** as amended. The Financial Statements are prepared in compliance with **IPSAS Cash Basis and other government Accounting Regulations** and pronouncements.

In fulfillment of the accounting and reporting functions, the Accountant-General is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within Statutory Authority and properly records the use of all public financial resources by the Government.

On behalf of the Government of Bauchi State, I accept responsibility for the integrity and objectivity of the Financial Statements, the information it contains and that it is a reflection of the financial position of Bauchi State Government as at **31<sup>st</sup> December, 2022.**



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



# BAUCHI STATE OF NIGERIA

*Office of the State Auditor General*

No. 33 Yandoka Road, PM.B. 0070, Bauchi

Email: bsaudit76@gmail.com

Our Ref: AGM.I/VOL.VI/72 our Ref: \_\_\_\_\_ Date: 31<sup>st</sup> May, 2023

## **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 **Section 125(2) 3,4&5** of the **Constitution of the Federal Republic of Nigeria 1999** as amended,



**Section 13 & 18 of Bauchi State Public Sector Auditing and Other Related Matters Law, 2021** and in accordance with **Public Sector Auditing Standards (INTOSAI) ISAS 700 -799**. 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 prepared are in IPSAS Cash Basis and are in agreement with the books and returns, which 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, 2022 (Subject to the observations contained in my report for the period).

*Munkaila Y. Abubakar*  
31/05/2023

**MUNKAILA Y. ABUBAKAR, CNA.**  
(OVERSEER),  
OFFICE OF THE STATE AUDITOR GENERAL,  
BAUCHI STATE.





# BAUCHI STATE OF NIGERIA

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AGM.I/VOL.VI/73

31<sup>st</sup> May, 2023

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, 2022**.

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 Standards** on **Auditing (ISA)** and **Standards Auditing (SA)** for **Public Sector Accounting 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 materials misstatement(s).

In the discharge of responsibility as required by **Section 125(5)** of the same Constitution, the Financial Statements have been certified correct.

In my opinion, the Financial Statements of Bauchi State Government for the year ended **31<sup>st</sup> December, 2022** was prepared in accordance **with Public Finance Law** and **International Public Sector Accounting Standards (IPSAS)** Cash Basis Framework which gave a true and fair view of the State Financial Affairs for the period stated in the report.

*Munkaila Y. Abubakar* 31/05/2023

**MUNKAILA Y. ABUBAKAR, CNA.**  
(OVERSEER),  
OFFICE OF THE STATE AUDITOR GENERAL,  
BAUCHI STATE.





# BAUCHI STATE OF NIGERIA

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AGM.I/VOL.VI/74

31<sup>st</sup> May, 2023

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

## 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 for the year ended **31<sup>st</sup> December, 2022**. It was a credit well deserved.

*M* 21/05/2023

**MUNKAILA Y. ABUBAKAR, CNA.**  
(OVERSEER),  
OFFICE OF THE STATE AUDITOR GENERAL,  
BAUCHI STATE.



**BAUCHI STATE GOVERNMENT  
OF NIGERIA**

**STATEMENT OF ACCOUNTING POLICIES  
(IPSAS CASH)**

**ISSUED BY**

**OFFICE OF THE ACCOUNTANT-  
GENERAL OF BAUCHI STATE**

**2022**

**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

# BAUCHI STATE GOVERNMENT OF NIGERIA

## OFFICE OF THE ACCOUNTANT GENERAL BAUCHI STATE.

14<sup>th</sup> March, 2023

### **ACCOUNTING POLICIES**

#### **1. 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.

#### **2. 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.

### **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 going concern (other than purchases of outputs at arm's length): and
  - 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, 2021 and corresponding period of 2020.

**d) Reporting Currency:**

The Financial Statements are prepared in Nigerian Naira (₦)

**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 Bi-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) is 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 Financial Year.



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

# **BAUCHI STATE GOVERNMENT OF NIGERIA**

## **FINANANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED  
31<sup>ST</sup> DECEMBER, 2022**

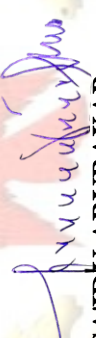
**STATEMENT NO.1**  
**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022**

ANNUAL BUDGET 2022	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ACTUAL 2022	ACTUAL 2021
			<b>N</b>	<b>N</b>
	<b>RECEIPTS:</b>			
68,138,107,747.96	Statutory Allocation; FAAC	1	51,936,373,889.72	47,152,761,980.96
16,608,321,097.20	Value Added Tax Allocation	1	28,919,491,072.90	23,962,838,565.86
<b>84,746,428,845.16</b>	<b>Sub-total - Statutory Allocation</b>		<b>80,855,864,962.62</b>	<b>71,115,600,546.82</b>
20,483,926,240	Direct Taxes	2	16,985,512,034.33	15,942,365,979.14
200,700,000	Licences	2	44,722,700.00	75,959,725.00
	Mining Rents	2	-	-
	Royalties	2	-	-
1,777,428,858	Fees:	2	2,444,703,788.60	681,498,281.78
93,200,000	Fines:	2	18,636,134.00	39,041,748.21
329,935,997	Sales:	2	4,464,280.00	384,586,893.60
467,372,560	Earnings:	2	2,527,240.00	15,211,018.00
22,331,000	Sales/Rent on Government Buildings:	2	7,538,408.91	3,969,541.80

118,400,000	Sales/Rent on Lands and Others:	2	273,128.33	28,404,914.68
981,559,976	Repayment- General:	2	5,690,977,315.53	472,716,154.30
200,000	Investment Income	2	17,716,217.94	5,882,865.30
320,000,000.00	Interest Earned	2	16,885,435.75	252,764,845.82
2,000,000.00	Re-imbursment	2	43,000.00	46,000.00
24,797,054,629.97	<b>Sub-total - Independent Revenue</b>		<b>25,233,999,683.39</b>	<b>17,902,447,967.63</b>
	Other Revenue Source Of The Government	3		
109,543,483,475.13	<b>Total Receipts</b>		<b>106,089,864,646.01</b>	<b>89,018,048,514.45</b>
	<b>Payments:</b>			
32,432,923,512.79	Personnel Cost (Including Salaries on CRF Charges	4	28,717,423,091.06	29,306,919,822.22
47,100,000.00	State Government Contribution To Pension:	5	41,669,960.69	40,934,858.33
41,315,928,107.48	Overhead Charges:	6	36,903,399,634.48	25,622,230,723.59
7,437,079,182.00	Consolidated Revenue Fund Charges ( including Service Wide Votes)	7	7,344,329,409.08	6,249,561,087.21
7,717,747,087.05	Subvention To Parastatals:	8	3,250,630,920.17	3,221,111,267.96
	Other Operating Activities			
	<b>Other Transfers</b>	9	-	-
88,950,777,889.32	<b>Total Payments</b>		<b>76,257,453,015.48</b>	<b>64,440,757,759.31</b>
20,592,705,585.81	<b>Net Cashflow from Operating activities</b>		<b>29,882,411,630.53</b>	<b>24,577,290,755.14</b>
	<b>Cashflows From Investment Activities:</b>			
	Capital Expenditure: Funded From Aids & Grants:	10		
3,940,167,195.17	Capital Expenditure: Administrative Sector:	11	(1,876,716,830.04)	(1,852,528,970.22)

60,729,723,476.40	Capital Expenditure: Economic Sector:	11	(46,147,589,052.46)	(34,631,514,432.92)
1,415,738,888.00	Capital Expenditure: Law & Justice:	11	(79,698,197.42)	(20,860,994.50)
7,958,844,747.00	Capital Expenditure: Regional Development:	11	(3,090,955,531.07)	(14,645,432,016.62)
17,931,955,578.68	Capital Expenditure: Social Service Sector:	11	(7,400,484,078.56)	(6,485,985,757.82)
91,975,955,578.68	<i>Net Cashflow from Investment activities</i>		(58,595,443,689.55)	(57,636,322,172.08)
	<u>Cashflows From Financing Activities:</u>			
32,596,990,889.64	Proceeds from Aid and Grants	10	10,053,300,525.18	7,327,682,979.10
5,873,185,000.00	Proceeds from External Loan:	19	18,055,556.00	676,733,637.00
-	Proceeds from Internal Loans (Treasury Bonds)	20	-	-
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
31,746,059,993.57	Proceeds of Loans From Other Funds	24	38,035,902,285.70	38,590,176,997.95
-	Proceeds From Other Capital Receipts	3B	-	8,280,246.00
1,766,053,047.18	Repayment of External Loans (Including Servicing)	19	(1,765,402,893.02)	(2,031,144,328.53)
4,000,000,000.00	Repayment of Treasury Bonds	20	(3,443,049,106.80)	(2,415,060,000.00)
-	Repayment of Internal Loans NTBs			
	Repayment of Loan from Development of Natural Resources			
11,387,804,129.22	Repayment of Loan from Other Funds	24	(11,943,259,676.04)	(18,431,348,604.57)
87,370,093,059.61	Net Cashflows From Financing Activities:		30,955,546,691.02	23,725,320,926.95
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments		-	(570,068.66)

	Net (Increase)/Decrease in Other Cash Equivalent Accounts	25	(865,228,482.65)	(10,021,865,496.23)
	Total Cashflow From Other Cash Equivalent Accounts		(865,228,482.65)	(10,022,485,564.89)
199,988,754,224.10	Net Cash For The Year		1,327,286,149.35	<b>(19,356,146,054.88)</b>
	Opening Cash Balances as at 1st January, 2022		5,381,858,682.08	<b>24,738,004,736.96</b>
	Closing Cash Balances as at 31ST DECEMBER, 2022		6,709,144,831.43	<b>5,381,858,682.08</b>

  
**SAIDU ABUBAKAR Ph.D, FCNA, FCA**  
**ACCOUNTANT GENERAL**  
**BAUCHI STATE**



**STATEMENT No. 2**  
**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022**

<b>ASSETS</b>	<b>NOTES</b>	<b>CURRENT YEAR 2022</b>	<b>PREVIOUS YEAR 2021</b>
		<b>₦</b>	<b>₦</b>
<b>Liquid Assets:</b>			
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)	12	3,035,723,502.03	2,228,087,895.51
Pension Account (CBN/Bank)			
Other Banks of the Treasury	12	97,489,590.81	756,064,954.93
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	2,322,286,764.59	1,431,563,202.04
Cash Held by Ministries, Department & Agencies	14	1,253,644,974.00	966,142,629.60
<b>TOTAL LIQUID ASSETS</b>		<b>6,709,144,831.43</b>	<b>5,381,858,682.08</b>
<b>Investments and Other Cash Assets:-</b>			
State Government Investments	15	11,489,680,023.06	11,540,860,235.13
Imprests	16	270,718,820.86	270,718,820.86
Advances	17	760,190,828.68	760,140,828.68
Revolving Loans Granted	18	-	-
Intangible Assets			
Remittances in transit	18	29,392,401,286.95	22,082,144,695.60
<b>TOTAL INVESTMENT AND OTHER CASH ASSETS</b>		<b>41,912,990,959.55</b>	<b>34,653,864,580.27</b>
<b>LIABILITY OVER ASSETS</b>			
<b>TOTAL ASSETS</b>		<b>217,998,464,518.63</b>	<b>167,251,358,093.27</b>
		<b>266,620,600,309.61</b>	<b>207,287,081,355.62</b>
<b>LIABILITIES:-</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund:		21,403,289,451.42	8,722,589,496.75

Capital Development Fund:		13,981,480,078.29	24,469,665,400.96
Trust & Other Public Funds:	25	13,237,366,261.27	6,843,468,364.64
Police Reward Fund			
<b>TOTAL PUBLIC FUNDS</b>		<b>48,622,135,790.98</b>	<b>40,035,723,262.35</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans States	19	74,360,389,319.26	55,528,668,906.50
FGN/States/LGC Bonds & Treasury Bonds	20	12,103,422,809.58	13,340,162,547.97
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds	24	93,092,063,842.68	74,277,574,916.75
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>180,155,875,971.52</b>	<b>143,146,406,371.22</b>
<b>OTHER LIABILITIES</b>			
Deposits:-		-	-
Domestic Arrears	26	37,842,588,547.11	24,104,951,722.05
<b>TOTAL LIABILITIES</b>		<b>266,620,600,309.61</b>	<b>207,287,081,355.62</b>

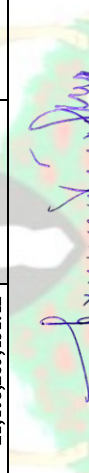
  
**Saidu ABUBAKAR PhD, FCNA,FCA.**  
**ACCOUNTANT GENERAL**  
**BAUCHI STATE**

STATEMENT NO. 3  
**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022**

BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

ACTUAL PREVIOUS YR. 2021		NOTES	ACTUAL YR. 2022	FINAL BUDGET 2022	INITIAL/ORIG. BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET	PERFORMANCE ON TOTAL
			N	N	N	N	N	%
<b>37,022,851,674.71</b>	Opening Balance:-		8,729,589,496.75					
	<b>ADD REVENUE:</b>							
	Transfer From Capital Development Fund:							
47,152,761,980.96	Statutory Allocation; FAAC	1	51,986,373,889.72	68,138,107,747.96	68,138,107,747.96	0.00	0.00	76.22
23,962,838,565.86	Value Added Tax Allocation	1	28,919,491,072.90	16,608,321,097.20	16,608,321,097.20	0.00	0.00	174.13
71,115,600,546.82	Sub-total - Statutory Allocation		<b>80,855,864,962.62</b>	<b>84,746,428,845.16</b>	<b>84,746,428,845.16</b>	<b>0.00</b>	<b>0.00</b>	<b>95.41</b>
15,942,365,979.14	Direct Taxes	2	16,985,512,034.33	20,483,926,240.00	20,483,926,240.00	0.00	0.00	1698.51.20
75,959,725.00	Licences	2	44,722,700.00	200,700,000.00	200,700,000.00	0.00	0.00	22.28
	Mining Rents					0.00	0.00	
	Royalties					0.00	0.00	
681,498,281.78	Fees:	2	2,444,703,788.60	1,777,428,858.00	1,777,428,858.00	0.00	0.00	137.54
39,041,748.21	Fines:	2	18,636,134.00	93,200,000.00	93,200,000.00	0.00	0.00	20.00
384,586,893.60	Sales:	2	4,464,280.00	329,935,996.50	329,935,996.50	0.00	0.00	1.35
15,211,018.00	Earnings:	2	2,527,240.00	467,372,560.00	467,372,560.00	0.00	0.00	0.54
3,969,541.80	Sales/Rent on Government Buildings:	2	7,538,408.91	22,331,000.00	22,331,000.00	0.00	0.00	33.76
28,404,914.68	Sales/Rent on Lands and Others:	2	273,128.33	118,400,000.00	118,400,000.00	0.00	0.00	0.23
472,716,154.30	Repayment- General:	2	5,690,977,315.53	981,559,975.55	981,559,975.55	0.00	0.00	579.79
5,882,865.30	Investment Income	2	17,716,217.94	200,000.00	200,000.00	0.00	0.00	8858.11
252,764,845.82	Interest Earned	2	16,885,435.75	320,000,000.00	320,000,000.00	0.00	0.00	5.28
46,000.00	Re-imbursment	2	43,000.00	2,000,000.00	2,000,000.00	0.00	0.00	2.15
17,902,447,967.63	Sub-total - Independent Revenue		<b>25,233,999,683.39</b>	<b>24,797,054,630.05</b>	<b>24,797,054,630.05</b>	<b>0.00</b>	<b>0.00</b>	<b>584.92</b>
	Other Revenue Source Of The Government							
126,040,900,189.16	<b>TOTAL REVENUE:</b>		<b>114,819,454,142.76</b>					
	<b>LESS EXPENDITURE</b>							
29,306,919,822.22	Personnel Cost	4	28,717,423,091.06	32,432,923,512.79	29,440,608,286.79	2,992,315,226.00	3,715,500,421.73	88.54
40,934,858.38	State Government Contribution To Pension:	5	41,669,960.69	47,100,000.00	265,000,000.00	(217,900,000.00)	5,430,039.34	88.47

25,622,230,723.59	Overhead Charges:	6	36,903,399,634.48	41,315,928,107.48	24,339,835,735.48	16,976,092,372.00	4,412,528,473.00	89.32
6,249,561,087.21	Consolidated Revenue Fund Charges	7	7,344,329,409.08	7,437,079,182.00	7,505,818,182.00	(68,739,000.00)	92,749,772.92	98.75
3,221,111,267.96	Subvention To Parastatals:	8	3,230,630,920.17	7,717,747,087.05	7,123,901,887.05	593,845,200.00	4,467,116,166.88	42.12
-	OTHER TRANSFERS	9	-	-	-	-	-	-
64,440,757,759.31			76,257,453,015.48	88,950,777,889.92	68,675,164,091.32	20,275,613,798.00	12,698,324,873.84	85.73
	<b>OTHER RECURRENT PAYMENT/EXPENDITURE:</b>				-			
2,031,144,328.53	Repayments: External Loans: FGN	19	1,765,402,893.02	1,766,053,047.18	1,766,053,047.18			105.14
2,415,060,000.00	Repayments: Treasury Bond	20	3,443,049,106.80	4,000,000,000.00	4,000,000,000.00			86.08
-	Repayments: Nigerian Treasury Bills	21	-	-	-			
-	Repayments: Development Loan Stock	22	-	-	-			
-	Repayments: Other Internal Loans (Promissory Notes)	23	-	11,387,804,129.22	11,387,804,129.22			
18,431,348,604.57	Repayments: Internal Loans from Other Funds	24	11,943,259,676.04			0.00	0.00	
22,877,552,933.10			17,151,711,675.86			0.00	0.00	
87,318,310,692.41	<b>TOTAL EXPENDITURE:</b>		93,409,164,691.34			0.00	0.00	
38,722,589,496.75	<b>OPERATING BALANCE:</b>		21,403,289,451.42			0.00	0.00	
	<b>APPROPRIATIONS/TRANSFERS:</b>					0.00	0.00	
30,000,000,000.00	Transfer to Capital Development Fund:		-					
8,722,589,496.75	<b>Closing Balance:</b>		21,403,289,451.42					



SAIDU ABUBAKAR PhD, FCMA, FCA.  
 ACCOUNTANT GENERAL  
 BAUCHI STATE

STATEMENT No. 4  
 BAUCHI STATE GOVERNMENT OF NIGERIA  
 STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL PREVIOUS YR. 2021		NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022	INITIAL/ORIG. BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE ON FINAL BUDGET	PERFORMANCE ON TOTAL
			N	N	N	N	N	%
<b>5,503,113,712.99</b>	Opening Balance:		24,469,665,400.96					
	<b>ADD REVENUE</b>							
30,000,000,000.00	Transfer From Consolidated Revenue Fund:	9	-					
7,327,682,979.10	Aids & Grants	10	10,053,300,525.18	32,596,990,889.64	32,596,990,889.64	0.00	22,543,690,364.46	30.84
676,733,637.00	External Loans States	19	18,055,556.00	5,873,185,000.00	5,873,185,000.00	0.00	5,855,129,444.00	0.31
-	State Treasury Bonds	20	-					
	Nigerian Treasury Bills							
	Development Loan							
	Stock	22						
	Other Internal Loans (Promissory Notes)	23						
38,590,176,997.95	Internal Loans from Other Funds	24	38,035,902,285.70	31,746,059,993.57	31,746,059,993.57	0.00	6,289,842,292.13	119.81
8,280,246.00	Miscellaneous - Other Capital Receipts	3A	-	-	-	0.00	-	#DIV/0!
76,602,878,860.05			48,107,238,366.88					
<b>82,105,987,573.04</b>	<b>TOTAL REVENUE AVAILABLE:</b>		<b>72,576,923,767.84</b>	<b>70,216,235,883.21</b>	<b>70,216,235,883.21</b>	<b>-</b>	<b>22,108,977,516.33</b>	<b>103.36</b>
	<b>LESS CAPITAL EXPENDITURE</b>							
1,852,528,970.22	Capital Expenditure: Administrative Sector:	11	1,876,716,830.04	3,940,167,195.17	8,314,640,598.00	(4,374,473,402.83)	2,063,450,365.13	47.63%
34,631,514,432.92	Capital Expenditure: Economic Sector:	11	46,147,580,052.46	60,729,723,476.40	56,592,814,524.57	4,136,908,951.83	14,582,134,423.94	75.99%

20,860,994.50	Capital Expenditure: Law & Justice:	11	79,698,197.42	1,415,738,888.00	2,259,850,000.00	(844,111,112.00)	1,336,040,690.58	5.63%
14,645,432,016.62	Capital Expenditure: Regional Development:	11	3,090,955,531.07	7,958,844,747.00	13,967,626,982.33	(6,008,782,235.33)	4,867,889,215.93	38.84%
6,485,985,757.82	Capital Expenditure: Social Service Sector:	11	7,400,484,078.56	17,931,481,272.11	21,029,181,272.11	(3,097,700,000.00)	10,530,997,193.55	41.27%
	Capital Expenditure: Funded From Aids & Grants:	10						
<b>57,636,322,172.08</b>	<b>TOTAL CAPITAL EXPENDITURE:</b>		<b>58,595,448,689.55</b>	<b>91,975,955,578.68</b>	<b>102,164,113,377.01</b>	<b>(10,188,157,798.33)</b>	<b>33,380,511,889.13</b>	<b>63.71%</b>
-	Less: Transfer to CRF to Fund Recurrent Expenditures		0.00			0.00		
	Intangible Assets		0.00			0.00		
<b>24,469,665,400.96</b>	<b>CLOSING BALANCE:</b>		<b>13,981,480,078.29</b>					
<i>The Accompanying Notes Form Part of these statements</i>								

SA'ADU ABUBAKAR PhD, FCMA, FCA.  
ACCOUNTANT GENERAL  
BAUCHI STATE

# **BAUCHI STATE GOVERNMENT OF NIGERIA**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE**

**YEAR ENDED**

**31<sup>ST</sup> DECEMBER, 2022**

<b>NOTES TO THE ACCOUNTS</b>						
BAUCHI STATE GOVERNMENT OF NIGERIA						
<i>NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022</i>						
NOTE	DETAILS	Ref. Note	Actual	Total Budget	Variance	Remarks
1A	GROSS STATUTORY PERFORMANCE					
	<i>A- Share of Statutory Allocation from FAAC</i>		N	N	N	N
	<i>Net Share of Statutory Allocation from FAAC</i>		45,409,023,690.91	64,938,107,747.96	(19,529,084,057.05)	
	Add: Deduction at Source for loan Repayment					
	Share of Statutory Allocation -others		5,997,421,835.83	2,500,000,000.00	3,497,421,835.83	
	Share of Federal Accounts Allocation- Excess Crude Oil		529,928,362.98	700,000,000.00	(170,071,637.02)	
	<b>Total (GROSS) FAAC Allocation to State</b>		<b>51,936,373,889.72</b>	<b>68,138,107,747.96</b>	<b>(16,201,733,858.24)</b>	
	<b>B. Value Added Tax</b>					
	Share of Value Added Tax (VAT)		28,919,491,072.90	16,608,321,097.20	12,311,169,975.70	
<b>1B</b>	<b>NET FAAC ALLOCATION (MONTHLY BREAK DOWN)</b>					
	<b>DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>					
			<b>A</b>	<b>B</b>		
	<b>MONTH</b>	<b>NET RECEIPT</b>	<b>DED. AT SOURCE</b>	<b>GROSS RECEIPTS</b>		
	JANUARY	2,613,544,113.01	1,368,474,219.45	3,982,018,332.46		
	FEBRUARY	649,831,121.58	1,314,094,475.07	1,963,925,596.65		
	MARCH	1,401,496,116.49	1,242,374,709.43	2,643,870,825.92		
	APRIL	2,654,585,934.83	1,288,386,878.10	3,942,972,812.93		
	MAY	2,213,610,031.70	1,264,864,017.85	3,478,474,049.55		
	JUNE	1,712,066,040.50	1,250,975,107.33	2,963,041,147.83		
	JULY	3,387,053,086.80	1,297,359,364.00	4,684,412,450.80		
	AUGUST	4,745,375,834.26	1,334,974,455.46	6,080,350,289.72		
	SEPTEMBER	2,076,810,160.34	1,392,106,482.96	3,468,916,643.30		
	OCTOBER	2,327,563,494.83	1,399,050,421.45	3,726,613,916.28		
	NOVEMBER	1,816,315,475.85	1,488,785,529.49	3,305,101,005.34		
	DECEMBER	3,630,307,466.29	1,539,019,153.84	5,169,326,620.13		
	<b>TOTAL</b>	<b>29,228,558,876.48</b>	<b>16,180,464,814.43</b>	<b>45,409,023,690.91</b>		



IC	OTHER FAAC COMPONENT (VAT, EXCESS CRUDE, etc)		DETAILS OF SHARE OF STATUTORY ALLOCATION CONT.				TOTAL 2022
	EXCESS CRUDE/EXCHANGE GAINS AND OTHERS	VALUE ADDED TAX (VAT)	FOREX EQUALISATION ACCOUNT	PARIS CLUB REFUND			
	<b>MONTH</b>						
	JANUARY	1,583,197,515.12	2,291,055,923.06	-	-	7,856,271,770.64	
	FEBRUARY	1,536,867,419.05	2,669,116,720.50	-	-	6,169,909,736.20	
	MARCH	790,469,994.22	2,107,059,573.43	-	-	5,541,400,393.57	
	APRIL	29,606,231.14	2,599,023,027.58	-	-	6,571,602,071.65	
	MAY	105,277,121.30	2,147,638,691.24	-	-	5,731,389,862.09	
	JUNE	31,066,739.94	2,419,280,632.15	-	-	5,413,388,519.92	
	JULY	30,809,431.74	2,389,033,501.85	-	-	7,104,255,384.39	
	AUGUST	31,541,016.79	2,174,381,325.55	-	-	8,286,272,632.06	
	SEPTEMBER	171,564,500.29	2,605,358,206.43	-	-	6,245,839,350.02	
	OCTOBER	940,006,330.70	2,407,464,770.00	-	-	7,074,085,016.98	
	NOVEMBER	672,679,958.66	2,592,940,938.38	-	-	6,570,721,902.38	
	DECEMBER	604,263,939.85	2,517,137,762.73	-	-	8,290,728,322.71	
	<b>TOTAL</b>	<b>6,527,350,198.81</b>	<b>28,919,491,072.90</b>	<b>-</b>	<b>-</b>	<b>80,855,864,962.62</b>	
	<b>INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)</b>						
2A	<b>DIRECT TAXES</b>		<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>		
	BOARD OF INTERNAL REVENUE - STATE		16,982,662,034.33	20,362,726,239.92	(3,380,064,205.59)		
	MINISTRY OF INFORMATION AND COMMUNICATION		-	10,000,000.00	(10,000,000.00)		
	OFFICE OF STATE AUDITOR GENERAL		-	1,000,000.00	(1,000,000.00)		
	BAUCHI STATE SHARIAH COMMISSION		-	1,000,000.00	(1,000,000.00)		
	COLLEGE OF AGRICULTURE		-	7,700,000.00	(7,700,000.00)		
	BASEPA		-	1,500,000.00	(1,500,000.00)		
	BAUCHI ROADS AND TRAFFIC AGENCY		2,850,000.00	100,000,000.00	(97,150,000.00)		
	<b>TOTAL - Direct Taxes</b>		<b>16,985,512,034.33</b>	<b>20,483,926,239.92</b>	<b>(3,498,414,205.59)</b>		

LICENCES	ACTUAL	TOTAL BUDGET	VARIANCE
BOARD OF INTERNAL REVENUE - STATE	42,569,000.00	181,250,000.00	(138,681,000.00)
MINISTRY OF AGRICULTURE	188,700.00	11,400,000.00	(11,211,300.00)
MINISTRY OF HEALTH	1,965,000.00	3,550,000.00	(1,585,000.00)
MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	-	2,000,000.00	
MINISTRY OF INFORMATION AND COMMUNICATION	-	100,000.00	(100,000.00)
BASEPA	-	2,400,000.00	(2,400,000.00)
<b>TOTAL - Licences</b>	<b>44,722,700.00</b>	<b>200,700,000.00</b>	<b>(153,977,300.00)</b>
<b>2B FEES</b>	<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
BOARD OF INTERNAL REVENUE - STATE	2,022,547,576.96	81,250,000.00	1,941,297,576.96
MINISTRY OF AGRICULTURE	2,565,600.00	2,000,000.00	565,600.00
MINISTRY OF FINANCE			-
MINISTRY OF COMMERCE AND INDUSTRY	2,689,000.00	5,000,000.00	(2,311,000.00)
MINISTRY OF EDUCATION	20,739,395.00	24,000,000.00	(3,260,605.00)
MINISTRY OF HEALTH	-	3,500,000.00	(3,500,000.00)
MINISTRY OF JUSTICE	180,316,878.71	100,000,000.00	80,316,878.71
BUDGET MONITORING, PRICE INTEL. AND PUBLIC PROC. UNIT			-
STATE DEVELOPMENT BOARD	78,586,850.00	11,000,000.00	67,586,850.00
MINISTRY OF WORKS AND TRANSPORT	46,976,206.31	95,250,000.00	(48,273,793.69)
MINISTRY OF SOCIAL, YOUTH & SPORT	1,491,000.00	1,800,000.00	(309,000.00)
MINISTRY OF SOCIAL DEVELOPMENT			-
MINISTRY OF HOUSING AND ENVIRONMENT	-	16,215,000.00	(16,215,000.00)
BAUCHI ROADS AND TRAFFIC AGENCY			-
BASEPA	2,737,000.00	1,800,000.00	937,000.00
OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	-	150,000.00	(150,000.00)
OFFICE OF THE STATE AUDITOR GENERAL			-
JUDICIARY	22,421,838.22	30,500,000.00	(8,078,161.78)
SHARIA COURT OF APPEAL	10,974,200.00	13,000,000.00	(2,025,800.00)

	GOVERNOR'S OFFICE		50,802,243.40	10,000,000.00	40,802,243.40
	AMINU SALEH COLLEGE OF EDUCATION, AZARE		-	50,727,000.00	(50,727,000.00)
	ATAP		-	160,000,000.00	(160,000,000.00)
	STATE UNIVERSITY		-	270,000,000.00	(270,000,000.00)
	COLLEGE OF AGRIC		-	82,142,410.00	(82,142,410.00)
	CLIS MISAU		-		-
	COLLEGE OF EDUCATION KANGERE		-	100,000,000.00	(100,000,000.00)
	SPECIAL SCHOOLS MANAGEMENT BOARD				-
	GALAMBI RANCHING COMPANY				-
	SPECIAL SCHOOLS MGT BOARD				-
	COLLEGE OF NURSING AND MIDWIFERY				-
	COLLEGE OF HEALTH TECHNINGI		-	60,000,000.00	(60,000,000.00)
	MINISTRY OF POWER, SCIENCE AND TECHNOLOGY				-
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT		-	3,000,000.00	(3,000,000.00)
	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT				-
	MUSLIMS PILGRIMS WELFARE BOARD				-
	MIN OF COOPERATIVES AND SME DEVELOPMENT		156,000.00	1,000,000.00	(844,000.00)
	MINISTRY OF LANDS AND SURVEY		-	651,094,448.00	(651,094,448.00)
	HOSPITALS MANAGEMENT BOARD				-
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI		1,700,000.00	4,000,000.00	(2,300,000.00)
	<b>TOTAL - FEES</b>		<b>2,444,703,788.60</b>	<b>1,777,428,858.00</b>	<b>667,274,930.60</b>
<b>2C</b>	<b>FINES</b>		<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	BOARD OF INTERNAL REVENUE - STATE				-
	BASEPA		202,500.00	1,200,000.00	(997,500.00)
	JUDICIARY		6,436,000.00	12,000,000.00	(5,564,000.00)
	SHARIA COURT OF APPEAL		11,997,634.00	10,000,000.00	1,997,634.00
	BAUCHI ROADS AND TRAFFIC AGENCY		-	70,000,000.00	
	<b>TOTAL - FINES</b>		<b>18,636,134.00</b>	<b>93,200,000.00</b>	<b>(4,563,866.00)</b>

2D	SALES	ACTUAL	TOTAL BUDGET	VARIANCE
	OFFICE OF THE ACCOUNTANT GENERAL	2,547,230.00	6,145,996.50	(3,598,766.50)
	MINISTRY OF AGRICULTURE	346,250.00	7,500,000.00	(7,153,750.00)
	GALAMBI RANCHING	-	-	-
	MINISTRY OF WORKS TRANSPORT	-	-	-
	MINISTRY OF HOUSING AND ENVIRONMENT	-	250,000,000.00	(250,000,000.00)
	CIVIL SERVICE COMMISSION	509,800.00	500,000.00	9,800.00
	TEACHERS SERVICE COMMISSION	274,500.00	1,000,000.00	(725,500.00)
	BAUCHI STATE INDEPENDENT ELECTORAL COMMISSION	-	20,000,000.00	(20,000,000.00)
	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	2,250,000.00	(2,250,000.00)
	BAUCHI STATE ASSEMBLY SERVICE COMMISSION	-	-	-
	BAUCHI STATE SCHOLARSHIP BOARD	-	-	-
	JUDICIAL SERVICE COMMISSION	465,400.00	250,000.00	215,400.00
	STATE UNIVERSAL BASIC EDUCATION	174,100.00	25,000,000.00	(24,825,900.00)
	LOCAL GOVERNMENT SERVICE COMMISSION	147,000.00	50,000.00	97,000.00
	ADAMU TAFEWA BALEWA COLLEGE OF EDUCATION KANGERE	-	5,000,000.00	(5,000,000.00)
	MINISTRY OF INFORMATION AND COMMUNICATION	-	-	-
	MINISTRY OF TOURISM AND CULTURE	-	10,000,000.00	(10,000,000.00)
	BASEPA	-	240,000.00	(240,000.00)
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI	-	2,000,000.00	(2,000,000.00)
	<b>TOTAL - Sales</b>	<b>4,464,280.00</b>	<b>329,935,996.50</b>	<b>(325,471,716.50)</b>

2E	EARNINGS	ACTUAL	TOTAL BUDGET	VARIANCE
	BOARD OF INTERNAL REVENUE - STATE			
	OFFICE OF THE ACCOUNTANT GENERAL			-
	MINISTRY OF AGRICULTURE	-	-	-
	GALAMBI RANCHING			-
	MINISTRY OF COMMERCE AND INDUSTRY	-	97,723,560.00	(97,723,560.00)
	MINISTRY OF HEALTH.			-
	MINISTRY OF LANDS & HOUSING			-
	STATE DEVELOPMENT BOARD	2,288,740.00	16,000,000.00	(13,711,260.00)
	MUSLIMS PILGRIMS WELFARE BOARD	-	2,000,000.00	(2,000,000.00)
	MINISTRY OF WORKS			-
	SPORTS COUNCIL			-
	MINISTRY OF SOCIAL DEVELOPMENT			-
	BASEPA	120,000.00	1,800,000.00	(1,680,000.00)
	MINISTRY OF INFORMATION AND COMMUNICATION	-	5,000.00	(5,000.00)
	STATE TELEVISION (BATV)	-	15,000,000.00	(15,000,000.00)
	STATE RADIO CORP. (BRC)	-	25,000,000.00	(25,000,000.00)
	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION	-	130,000,000.00	(130,000,000.00)
	MINISTRY OF EDUCATION			-
	AMINU SALEH COLLEGE OF EDUCATION, AZARE	-	99,509,000.00	(99,509,000.00)
	COLLEGE OF AGRICULTURE	-	20,075,000.00	(20,075,000.00)
	CLIS MISAU			-
	A.T.A. POLYTECHNIC, BAUCHI	-	25,510,000.00	-
	BACYWARD			-
	COLLEGE OF NURSING AND MIDWIFERY			-
	DRUGS AND MEDICAL CONSUMABLES			-
	MGT AGENCY		13,750,000.00	(13,750,000.00)
	MINISTRY OF TOURISM AND CULTURE	118,500.00	21,000,000.00	(20,881,500.00)
	ABUBAKAR TATARI ALI POLYTECHNIC			-
	<b>TOTAL - Earnings</b>	<b>2,527,240.00</b>	<b>467,372,560.00</b>	<b>(439,335,320.00)</b>

				ACTUAL	TOTAL BUDGET	VARIANCE
<b>2F</b>	<b>RENT ON GOVERNMENT BUILDINGS</b>					
	OFFICE OF THE ACCOUNTANT GENERAL		6,677,408.91	21,931,000.00	(15,253,591.09)	
	MINISTRY OF AGRICULTURE				-	
	MINISTRY OF TOURISM AND CULTURE				-	
	GALAMBI RANCHING				-	
	MINISTRY OF COMMERCE & INDUSTRY				-	
	STATE DEVELOPMENT BOARD				-	
	MINISTRY OF INFORMATION, TOURISM & CULTURE				-	
	SPORTS COUNCIL		861,000.00	400,000.00	461,000.00	
	MINISTRY OF ENVIRONMENT & FORESTRY				-	
	SSG				-	
	MINISTRY OF ANIMAL & NOMADIC RESETTLEMENT				-	
	<b>TOTAL- Rent on Government Buildings</b>		<b>7,538,408.91</b>	<b>22,331,000.00</b>	<b>(14,792,591.09)</b>	
<b>2G</b>	<b>RENT ON LANDS &amp; OTHERS</b>					
	MINISTRY OF AGRICULTURE		-	10,000,000.00	(10,000,000.00)	
	GALAMBI RANCHING COMPANY				-	
	MINISTRY OF HOUSING AND ENVIRONMENT		-	8,000,000.00	(8,000,000.00)	
	MINISTRY OF LANDS AND SURVEY		-	100,000,000.00	(100,000,000.00)	
	BASEPA		273,128.33	400,000.00	(126,871.67)	
	<b>TOTAL- Rent on Lands &amp; Others</b>		<b>273,128.33</b>	<b>118,400,000.00</b>	<b>(118,126,871.67)</b>	
<b>2H</b>	<b>REPAYMENTS</b>					
	OFFICE OF THE ACCOUNTANT GENERAL		5,690,977,315.53	981,559,975.55	4,709,417,339.98	
	MINISTRY OF COMMERCE					
	<b>TOTAL- Repayments</b>		<b>5,690,977,315.53</b>	<b>981,559,975.55</b>	<b>(4,709,417,339.98)</b>	

	INVESTMENT INCOME	ACTUAL	TOTAL BUDGET	VARIANCE
<b>2I</b>	<b>OFFICE OF THE ACCOUNTANT GENERAL</b>	17,716,217.94	200,000	17,516,217.94
	<b>MINISTRY OF AGRICULTURE</b>			-
	<b>TOTAL- Investment Income</b>	<b>17,716,217.94</b>	<b>200,000.00</b>	<b>17,516,217.94</b>
<b>2J</b>	<b>INTEREST EARNED</b>			
	<b>OFFICE OF THE ACCOUNTANT GENERAL</b>	16,885,435.75	320,000,000.00	(303,114,564.25)
	<b>TOTAL-Interest Earned</b>	<b>16,885,435.75</b>	<b>320,000,000.00</b>	<b>(303,114,564.25)</b>
<b>2K</b>	<b>RE-IMBURSEMENT</b>			
	<b>MINISTRY OF COMMERCE AND INDUSTRY</b>	43,000.00	-	43,000.00
	<b>OFFICE OF STATE AUDITOR GENERAL</b>	-	1,000,000.00	(1,000,000.00)
	<b>BAUCHI STATE SHARIAH COMMISSION</b>	-	1,000,000.00	(1,000,000.00)
	<b>TOTAL - Re-Imbursement</b>	<b>43,000.00</b>	<b>2,000,000.00</b>	<b>(1,957,000.00)</b>
<b>3A</b>	<b>OTHER REVENUE SOURCES OF THE GOVERNMENT</b>			
	Ministry for Local Government affairs			-
	Ministry of Finance			-
	State Audit			-
	LGSC			-
	OVC			-
	ANFEA			-
	OHCS			-
	BACATMA			-
	PHCDA			-
	MANR			-
	SUBEB			-
	MIN. OF COMMERCE			-
				-
				-
				-

3B	CAPITAL RECEIPTS	ACTUAL	TOTAL BUDGET	VARIANCE
	Other Capital Receipt (Revenue Sources)	-	-	-
	Domestic Borrowings	38,035,902,285.70	31,746,059,993.57	6,289,842,292.13
	INTERNATIONAL Borrowings	18,055,556.00	5,873,185,000.00	(5,855,129,444.00)
	<b>TOTAL- Other Revenue Sources</b>	<b>38,053,957,841.70</b>	<b>37,619,244,993.57</b>	<b>434,712,848.13</b>
	<b>RECURRENT REVENUE SUMMARY (IGR)</b>	<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	Direct Taxes	16,985,512,034.33	20,483,926,239.92	(1,000,000.00)
	Licences	44,722,700.00	200,700,000.00	(153,977,300.00)
	Fees	2,444,703,788.60	1,777,428,858.00	667,274,930.60
	FINES	18,636,134.00	93,200,000.00	(4,563,866.00)
	Sales	4,464,280.00	329,935,996.50	(325,471,716.50)
	Earnings	2,527,240.00	467,372,560.00	(439,335,320.00)
	Rent on Government Buildings	7,538,408.91	22,331,000.00	(14,792,591.09)
	Rent on Lands & Others	273,128.33	118,400,000.00	(118,126,871.67)
	Repayments	5,690,977,315.53	981,559,975.55	(4,709,417,339.98)
	Investment Income	17,716,217.94	200,000.00	17,516,217.94
	Interest Earned	16,885,435.75	320,000,000.00	(303,114,564.25)
	Re-Imbursement	43,000.00	2,000,000.00	(1,957,000.00)
		<b>25,233,999,683.39</b>	<b>24,797,054,629.97</b>	<b>(5,386,965,420.95)</b>
4A	<b>A- Total Personnel Costs (Including Salaries directly charged to CRF In Note 4B below):</b>	<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	<b>ADMINISTRATIVE SECTOR:</b>			
	GOVERNMENT HOUSE	65,127,674.04	69,556,849.88	4,429,175.84
	DEPUTY GOVERNOR'S OFFICE	12,128,722.33	12,954,228.00	825,505.67
	GOVERNOR'S OFFICE (SSG'S OFFICE)	199,882,917.26	208,679,940.92	28,797,023.66
	BAUCHI STATE HOUSE OF ASSEMBLY	98,547,225.62	144,205,154.78	45,657,929.16
	MINISTRY OF INFORMATION AND COMMUNICATION	86,060,587.84	113,536,190.94	27,475,603.10
	OFFICE OF THE HEAD OF CIVIL SERVICE	921,725,953.81	933,209,195.00	11,483,241.19
	OFFICE OF STATE AUDITOR GENERAL	213,132,031.13	236,066,990.94	22,934,959.81



	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT		128,974,554.60	151,013,494.28	22,038,939.68
	AUDIT SERVICE COMMISSION		-	9,176,431.97	9,176,431.97
	CIVIL SERVICE COMMISSION		16,437,213.49	18,242,937.12	1,805,723.63
	LOCAL GOVERNMENT SERVICE COMMISSION		16,461,795.47	20,122,207.24	3,660,411.77
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE		295,788,318.31	315,338,019.16	19,549,700.85
	MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES		-	-	
	<b>TOTAL</b>		<b>2,054,266,993.90</b>	<b>2,252,101,640.22</b>	<b>197,834,646.32</b>
<b>4B</b>	<b>ECONOMIC SECTOR:</b>		<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	MINISTRY OF AGRICULTURE		936,653,945.85	1,042,325,021.47	105,671,075.62
	MINISTRY OF FINANCE-HQTRS		137,370,170.12	174,385,072.88	37,014,902.76
	OFFICE OF THE ACCOUNTANT GENERAL		610,448,654.95	725,606,719.80	115,158,064.85
	MIN OF COMMERCE AND INDUSTRY		127,935,157.09	131,113,683.92	3,178,526.83
	MIN OF COOPERATIVES AND SME DEVELOPMENT		45,452,736.78	70,713,161.00	25,260,424.22
	MINISTRY OF POWER, SCIENCE & TECHNOLOGY		42,188,742.37	49,768,284.00	7,579,541.63
	MINISTRY OF NATURAL RESOURCES		4,486,656.24	5,445,973.12	959,316.88
	MINISTRY OF WORKS AND TRANSPORT		349,821,592.48	405,279,999.83	55,458,407.35
	MINISTRY OF TOURISM AND CULTURE		191,005,474.41	206,128,320.04	15,122,845.63
	MINISTRY OF LANDS AND SURVEY		121,303,686.85	156,373,647.60	35,069,960.75
	STATE PLANNING COMMISSION		74,849,011.48	91,104,045.16	16,255,033.68
	MINISTRY OF WATER RESOURCES		35,677,798.83	48,263,160.92	12,585,362.09
	MINISTRY OF HOUSING AND ENVIRONMENT		150,640,370.41	153,650,398.48	3,010,028.07
	<b>TOTAL</b>		<b>2,827,833,997.86</b>	<b>3,260,157,488.22</b>	<b>432,323,490.36</b>

			ACTUAL	TOTAL BUDGET	VARIANCE
<b>4C</b>	<b>LAW &amp; JUSTICE:</b>				
	JUDICIAL SERVICE COMMISSION		71,840,895.11	99,387,704.08	27,546,808.97
	THE JUDICIARY		1,681,393,111.25	2,085,700,370.13	404,307,258.88
	SHARIA COURT OF APPEAL		1,005,320,046.01	1,153,040,192.96	147,720,146.95
	MINISTRY OF JUSTICE		127,175,173.92	139,329,337.29	12,154,163.37
	<b>TOTAL</b>		<b>2,885,729,226.29</b>	<b>3,477,457,604.46</b>	<b>591,728,378.17</b>
<b>4D</b>	<b>REGIONAL DEVELOPMENT:</b>				
<b>4E</b>	<b>SOCIAL SERVICE SECTOR:</b>				
	MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.		21,975,725.77	23,871,475.44	1,895,749.67
	MINISTRY OF EDUCATION		4,274,453,704.25	4,764,916,761.00	490,463,056.75
	TEACHERS' SERVICE COMMISSION		11,795,693.18	13,488,959.59	1,693,266.41
	MINISTRY OF HEALTH		565,873,467.35	600,933,973.80	35,060,506.45
	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT		148,572,290.88	149,249,895.28	677,604.40
	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS		55,569,272.97	60,456,808.70	4,887,535.73
	<b>TOTAL</b>		<b>5,078,240,154.40</b>	<b>5,612,917,873.81</b>	<b>534,677,719.41</b>
<b>4F</b>	<b>ADMINISTRATIVE SECTOR:</b>				
	STATE BOUNDARY COMMISSION		-	4,593,379.44	4,593,379.44
	BUDGET MONITORING, PRICE INTEL. AND PUBLIC PROC. UNIT (DUE PROCESS)		-	-	-
	OFFICE OF THE CHIEF OF STAFF		-	-	-
	STATE EMERGENCY MANAGEMENT AGENCY		2,246,949.68	4,223,091.00	1,976,141.32
	SUSTAINABLE DEVELOPMENT GOALS		-	-	-
	BAUCHI STATE SOCIAL INVESTMENT PROGRAMME		-	-	-



4H	REGIONAL DEVELOPMENT:	ACTUAL	TOTAL BUDGET	VARIANCE
	STATE DEVELOPMENT BOARD	88,735,508.14	111,023,589.00	22,288,080.86
	<b>TOTAL</b>	<b>88,735,508.14</b>	<b>111,023,589.00</b>	<b>22,288,080.86</b>
<b>4I</b>	<b>SOCIAL SERVICE SECTOR</b>			
	STATE UNIVERSAL BASIC EDUCATION	37,117,968.94	59,691,483.33	22,573,514.39
	AGENCY FOR NOMADIC EDUCATION	221,814,967.27	239,654,629.76	17,839,662.49
	SPECIAL SCHOOLS MANAGEMENT BOARD	355,757,968.72	405,762,634.00	49,984,665.28
	STATE SCHOLARSHIP BOARD	10,209,246.75	11,205,298.07	996,051.32
	STATE UNIVERSITY	288,978,893.49	796,293,536.00	507,314,642.51
	AMINU SALEH COLLEGE OF EDUCATION, AZARE	1,831,361,855.75	1,887,244,807.00	55,882,951.25
	A.D. RUFAL CLIS, MISAU	945,573,446.32	1,015,591,466.02	70,018,019.70
	A.T.A. POLYTECHNIC, BAUCHI	1,368,744,431.48	1,438,966,179.85	70,221,748.37
	STATE LIBRARY BOARD	177,909,784.96	188,430,664.68	10,520,879.72
	BAUCHI STATE AGENCY FOR MASS EDUCATION (BASAME)	100,475,566.31	112,877,615.72	12,402,049.41
	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE	450,591,544.69	470,164,390.60	19,572,845.91
	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	818,586,265.92	852,576,288.08	33,990,022.16
	HOSPITALS MANAGEMENT BOARD	4,660,201,368.82	4,671,265,207.60	11,063,838.78
	COLLEGE OF NURSING AND MIDWIFERY	90,445,653.91	105,729,408.00	15,083,754.09
	COLLEGE OF HEALTH TECHNOLOGY NINGI	162,103,863.35	173,828,452.86	11,724,589.51
	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	16,589,435.70	17,077,498.56	488,062.86
	SPECIALIST HOSPITAL BAUCHI	267,447,704.57	519,560,889.96	252,113,185.39
	BACATMA	110,750,432.71	116,418,136.60	5,667,703.89
	HEALTH CONTRIBUTARY MANAGEMENT AGENCY	-	-	-
	BAUCHI STATE HEALTH TRUST FUND	-	-	-
	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT	24,434,928.96	25,891,843.22	1,456,914.26
	STATE SPORTS COUNCIL	202,073,360.28	213,096,237.00	11,022,876.72
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI	189,254,941.36	189,917,412.00	662,470.64
	<b>TOTAL</b>	<b>12,330,423,630.26</b>	<b>13,511,224,078.91</b>	<b>1,180,800,448.65</b>



	EMPLOYERS CONTRIBUTION TO PENSION ACCORDING TO SECTOR							
	ECONOMIC SECTOR	ACTUAL	TOTAL BUDGET	VARIANCE				
	OFFICE OF THE HEAD OF CIVIL SERVICE	25,619,808.88	31,000,000.00	5,380,191.12				
	BOARD OF INTERNAL REVENUE - STATE	16,050,151.81	16,100,000.00	49,848.19				
		<b>41,669,960.69</b>	<b>47,100,000.00</b>	<b>5,430,039.31</b>				
	OVER HEAD COST							
<b>6A</b>	<b>ADMINISTRATIVE SECTOR:</b>							
	GOVERNMENT HOUSE	2,304,708,313.61	2,612,601,250.00	307,892,936.39				
	DEPUTY GOVERNOR'S OFFICE	303,569,052.00	417,423,369.00	113,854,317.00				
	GOVERNORS OFFICE (SSG's OFFICE)	24,714,018,874.94	25,049,718,155.22	335,699,280.28				
	BAUCHI STATE HOUSE OF ASSEMBLY	1,544,772,964.17	2,383,969,297.73	839,196,333.56				
	MINISTRY OF INFORMATION AND COMMUNICATION	94,603,785.51	162,120,000.00	67,516,214.49				
	OFFICE OF THE HEAD OF CIVIL SERVICE	356,960,259.74	450,717,585.00	93,757,325.26				
	OFFICE OF STATE AUDITOR GENERAL	47,933,900.00	117,200,000.00	69,266,100.00				
	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT	2,235,750.00	40,850,000.00	38,614,250.00				
	AUDIT SERVICE COMMISSION	-	20,200,000.00	20,200,000.00				
	CIVIL SERVICE COMMISSION	15,426,906.53	30,012,810.00	14,585,903.47				
	LOCAL GOVERNMENT SERVICE COMMISSION	5,790,520.00	36,700,000.00	30,909,480.00				
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	524,208,929.23	597,500,000.00	73,291,070.77				
	MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES	8,671,750.85	43,630,000.00	34,958,249.15				
	<b>TOTAL</b>	<b>29,922,901,006.58</b>	<b>31,962,642,466.95</b>	<b>2,039,741,460.37</b>				
<b>6B</b>	<b>ECONOMIC SECTOR:</b>							
	MINISTRY OF AGRICULTURE	12,511,496.00	161,000,000.00	148,488,504.00				
	MINISTRY OF FINANCE-HQTRS	3,659,134,111.04	3,743,815,635.53	84,681,524.49				
	OFFICE OF THE ACCOUNTANT GENERAL	619,804,135.18	737,439,500.00	117,635,364.82				
	MIN OF COMMERCE AND INDUSTRY	47,582,963.40	73,332,342.00	25,749,378.60				

	MIN OF COOPERATIVES AND SME DEVELOPMENT		11,680,746.74	38,660,000.00	26,979,253.26
	MINISTRY OF POWER, SCIENCE & TECHNOLOGY		23,025,455.00	55,300,000.00	32,274,545.00
	MINISTRY OF NATURAL RESOURCES		5,205,582.10	46,780,000.00	41,574,417.90
	MINISTRY OF WORKS AND TRANSPORT		143,391,113.44	210,886,741.00	67,495,627.56
	MINISTRY OF TOURISM AND CULTURE		23,057,044.77	73,966,500.00	50,909,455.23
	MINISTRY OF LANDS AND SURVEY		47,887,972.65	119,950,000.00	72,062,027.35
	STATE PLANNING COMMISSION		72,545,650.00	164,517,100.00	91,971,450.00
	MINISTRY OF WATER RESOURCES		8,062,150.00	32,355,050.00	24,292,900.00
	MINISTRY OF HOUSING AND ENVIRONMENT		13,071,742.79	26,436,000.00	13,364,257.21
	<b>TOTAL</b>		<b>4,686,960,163.11</b>	<b>5,484,438,868.53</b>	<b>979,478,705.42</b>
<b>6C</b>	<b>LAW &amp; JUSTICE:</b>		<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	JUDICIAL SERVICE COMMISSION		29,916,851.00	101,350,000.00	71,433,149.00
	THE JUDICIARY		100,504,664.75	643,266,000.00	542,761,335.25
	SHARIA COURT OF APPEAL		49,033,658.00	227,135,000.00	178,101,342.00
	MINISTRY OF JUSTICE		471,171,084.76	591,525,772.00	120,354,687.24
	<b>TOTAL</b>		<b>650,626,258.51</b>	<b>1,563,276,772.00</b>	<b>912,650,513.49</b>
<b>6D</b>	<b>REGIONAL DEVELOPMENT:</b>		<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
			-	-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>6E</b>	<b>SOCIAL SERVICE SECTOR:</b>		<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.		235,034,400.00	369,050,000.00	134,015,600.00
	MINISTRY OF EDUCATION		825,608,692.78	1,093,750,000.00	268,141,307.22
	TEACHERS' SERVICE COMMISSION		16,752,107.50	47,164,000.00	30,411,892.50
	MINISTRY OF HEALTH		454,177,081.00	536,806,000.00	82,628,919.00
	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT		111,339,925.00	111,940,000.00	600,075,000.00
	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS		-	146,860,000.00	146,860,000.00
	<b>TOTAL</b>		<b>1,642,912,206.28</b>	<b>2,305,570,000.00</b>	<b>662,657,793.72</b>





BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

	AGENCY FOR PEOPLE LIVING WITH DISABILITY		22,313,023.14	241,050,000.00	218,736,976.86	
	BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM.		9,000,000.00	90,968,000.00	81,968,000.00	
	STATE TELEVISION (BATV)		50,255,265.50	59,704,420.00	9,449,154.50	
	STATE RADIO CORP. (BRC)		13,000,000.00	101,450,000.00	88,450,000.00	
	BUREAU FOR INFORMATION TECHNOLOGY		23,328,549.50	69,700,000.00	46,371,450.50	
	BAUCHI STATE PENSION BOARD		1,650,000.00	9,261,979.00	7,611,979.00	
	LOCAL GOVERNMENT PENSION BOARD		-	13,162,000.00	13,162,000.00	
	STATE INDEPENDENT ELECTORAL COMMISSION		21,566,710.11	52,155,000.00	30,588,289.89	
	BAUCHI STATE SHARIAH COMMISSION		39,798,893.50	57,564,160.00	17,765,266.50	
	MUSLIMS PILGRIMS WELFARE BOARD		32,363,750.00	87,740,775.00	55,377,025.00	
	CHRISTIAN PILGRIMS WELFARE BOARD		12,441,684.50	54,315,000.00	41,873,315.50	
	<b>TOTAL</b>		<b>778,329,920.54</b>	<b>2,264,021,334.00</b>	<b>1,485,691,413.46</b>	
<b>8B</b>	<b>ECONOMIC SECTOR:</b>		<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	
	BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)		303,983.75	14,900,000.00	14,596,016.25	
	BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC)		4,179,653.25	24,820,000.00	20,640,346.75	
	GALAMBI RANCHING COMPANY		540,278.50	9,895,208.00	9,354,929.50	
	COLLEGE OF AGRICULTURE		-	63,900,000.00	63,900,000.00	
	DEBT MANAGEMENT OFFICE		76,859,944.29	89,710,000.00	12,850,055.71	
	BOARD OF INTERNAL REVENUE - STATE		690,153,399.78	833,340,476.00	143,187,076.22	
	BAUCHI ROADS AND TRAFFIC AGENCY		12,973,180.00	255,750,000.00	242,776,820.00	
	BAUCHI STATE TOURISM BOARD		1,831,249.50	57,250,000.00	55,418,750.50	
	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION		-	84,322,862.83	84,322,862.83	
	RUWASSA		4,029,375.00	38,940,000.00	34,910,625.00	
	BASEPA		33,735,801.16	225,800,000.00	192,064,198.84	
	<b>TOTAL</b>		<b>824,606,865.23</b>	<b>1,698,628,546.83</b>	<b>874,021,681.60</b>	

8C	REGIONAL DEVELOPMENT:	ACTUAL	TOTAL BUDGET	VARIANCE
	STATE DEVELOPMENT BOARD	223,251,186.25	244,000,000.00	20,748,813.75
	<b>TOTAL</b>	<b>223,251,186.25</b>	<b>244,000,000.00</b>	<b>20,748,813.75</b>
8D	SOCIAL SERVICE SECTOR:	ACTUAL	TOTAL BUDGET	VARIANCE
	STATE UNIVERSAL BASIC EDUCATION	49,330,650.00	252,443,535.38	203,112,885.38
	AGENCY FOR NOMADIC EDUCATION	4,972,050.00	12,167,170.00	7,195,120.00
	SPECIAL SCHOOLS MANAGEMENT BOARD	263,324,748.32	351,000,000.00	87,675,251.68
	STATE SCHOLARSHIP BOARD	136,713,114.90	236,598,000.00	99,884,885.10
	STATE UNIVERSITY	-	175,691,424.00	175,691,424.00
	AMINU SALEH COLLEGE OF EDUCATION, AZARE	10,997,286.25	120,800,000.00	109,802,713.75
	A.D. RUFAI CLIS, MISAU	39,920,000.00	124,600,000.00	84,680,000.00
	A.T.A. POLYTECHNIC, BAUCHI	-	264,620,000.00	264,620,000.00
	STATE LIBRARY BOARD	1,253,578.85	10,550,000.00	9,296,421.15
	BAUCHI STATE AGENCY FOR MASS EDUCATION (BASAME)	6,161,675.00	58,133,000.00	51,971,325.00
	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE	-	126,000,000.00	126,000,000.00
	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	30,568,610.00	145,950,000.00	115,381,390.00
	HOSPITALS MANAGEMENT BOARD	194,764,260.76	211,989,813.00	17,225,552.24
	COLLEGE OF NURSING AND MIDWIFERY	21,542,973.16	41,975,000.00	20,432,026.84
	COLLEGE OF HEALTH TECHNOLOGY NINGI	25,990,000.00	104,100,000.00	78,110,000.00
	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	2,064,500.00	137,200,000.00	135,135,500.00
	SPECIALIST HOSPITAL BAUCHI	180,647,483.00	279,800,000.00	99,152,517.00
	BACATMA	6,664,070.00	12,700,170.00	6,036,100.00
	HEALTH CONTRIBUTARY MANAGEMENT AGENCY	34,876,864.05	196,110,211.84	161,233,347.79
	BAUCHI STATE HEALTH TRUST FUND	32,789,978.14	54,259,182.00	21,469,203.86

	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT	160,807,436.67	277,619,700.00	116,812,263.33
	STATE SPORTS COUNCIL	75,565,721.72	123,470,000.00	47,704,278.28
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI	145,487,947.33	193,320,000.00	47,832,052.67
	<b>TOTAL</b>	<b>1,424,442,948.15</b>	<b>3,511,097,206.22</b>	<b>2,086,654,258.07</b>
8E	<b>SUBVENTION TO PARASTATALS (ACCORDING TO SECTORS)</b>	<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	Administrative Sector:	778,329,920.54	2,264,021,334.00	1,485,691,413.46
	Economic Sector:	824,606,865.23	1,698,628,546.83	874,021,681.60
	Law & Justice:	223,251,186.25	244,000,000.00	20,748,813.75
	Regional Development:	0	0	-
	Social Service Sector:	1,424,442,948.15	3,511,097,206.22	2,086,654,258.07
9	<b>TRANSFER TO CAPITAL DEVELOPMENT FUND (ACCORDING TO SECTORS)</b>	<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	Administrative Sector:			
	Economic Sector:			
	Law & Justice:			
	Regional Development:			
	Social Service Sector:			
	<b>TOTAL Transfer to Capital Development Fund</b>	<b>-</b>		
	<b>OTHER TRANSFERS 0</b>			
	Local Government % of Paris club recovery			-
10	<b>DETAILS OF AID &amp; GRANTS RECEIVED</b>	<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	Bilateral	-	1,610,000,000.00	(1,610,000,000.00)
	Multi-Lateral	8,875,747,667.00	16,498,529,281.70	(7,622,781,614.70)
	FG Aid & Grants	1,177,552,858.18	14,488,461,607.94	(13,310,908,749.76)
	<b>TOTAL Details of Aid &amp; Grants Received</b>	<b>10,053,300,525.18</b>	<b>32,596,990,889.64</b>	<b>(22,543,690,364.46)</b>



BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

	MINISTRY OF INFORMATION AND COMMUNICATION		717,493,881	874,726,914	157,233,032.65
	STATE TELEVISION (BATV)		0	0	-
	STATE RADIO CORP. (BRC)		0	0	-
	BUREAU FOR INFORMATION TECHNOLOGY		22,561,348	51,468,075	28,906,726.97
	OFFICE OF THE HEAD OF CIVIL SERVICE		606,867,885	653,391,714.00	46,523,828.96
	BAUCHI STATE PENSION BOARD		0	0	-
	OFFICE OF STATE AUDITOR GENERAL		0	30,000,000	30,000,000.00
	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT		0	20,000,000	20,000,000.00
	AUDIT SERVICE COMMISSION		0	45,900,000	45,900,000.00
	CIVIL SERVICE COMMISSION		6,286,568	53,435,162	47,148,593.56
	LOCAL GOVERNMENT SERVICE COMMISSION		0	138,350,000	138,350,000.00
	LOCAL GOVERNMENT PENSION BOARD		0	0	-
	STATE INDEPENDENT ELECTORAL COMMISSION		3,545,000	35,000,000	31,455,000.00
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE		16,259,589	65,500,000	49,240,411.22
	BAUCHI STATE SHARIAH COMMISSION		0	0	-
	MUSLIMS PILGRIMS WELFARE BOARD		7,105,819	39,165,000	32,059,180.99
	CHRISTIAN PILGRIMS WELFARE BOARD		0	40,000,000	40,000,000.00
	MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES		12,676,920	16,717,000	4,040,080.00
	<b>TOTAL</b>		<b>1,876,716,830.04</b>	<b>3,940,167,195.17</b>	<b>2,063,450,365.13</b>
<b>11C</b>	<b>ECONOMIC SECTOR:</b>		<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>
	MINISTRY OF AGRICULTURE		37,604,500.00	399,840,000.00	362,235,500.00
	BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)		2,565.24	688,115,306.00	688,112,740.76
	BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC)		24,421,000.00	25,500,000.00	1,079,000.00
	GALAMBI RANCHING COMPANY		-	25,558,149.00	25,558,149.00

BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

COLLEGE OF AGRICULTURE				46,686,435.00	46,686,435.00
MINISTRY OF FINANCE-HQTRS		2,133,502,441.55		2,723,000.00	589,497,558.45
DEBT MANAGEMENT OFFICE		1,173,362.50		4,592,088.00	3,418,725.50
OFFICE OF THE ACCOUNTANT GENERAL		31,951,747.80		48,100,000	16,148,252.20
BOARD OF INTERNAL REVENUE - STATE		51,787,775.00		231,313,920.00	179,526,145.00
MIN OF COMMERCE AND INDUSTRY		62,709,265.00		17,000,000.00	154,290,735.00
MIN OF COOPERATIVES AND SME DEVELOPMENT		306,123,664.31		462,000,000.00	155,876,335.69
MINISTRY OF POWER, SCIENCE & TECHNOLOGY		655,514,370.42		2,396,000,000.00	1,740,485,629.58
MINISTRY OF NATURAL RESOURCES		25,336,350.00		42,500,000.00	17,163,650.00
MINISTRY OF WORKS AND TRANSPORT		33,164,931,865.39		41,829,177,571.64	8,664,245,706.25
BAUCHI ROADS AND TRAFFIC AGENCY		1,074,000.00		59,000,000.00	57,926,000.00
MINISTRY OF TOURISM AND CULTURE		6,453,250.00		110,297,964.02	103,844,714.02
BAUCHI STATE TOURISM BOARD		-		-	-
MINISTRY OF LANDS AND SURVEY		149,420,889.00		170,000,000.00	20,579,111.00
STATE PLANNING COMMISSION		19,018,500.00		349,892,500.00	330,874,000.00
MINISTRY OF WATER RESOURCES		95,687,667.66		118,111,112.00	22,423,444.34
BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION		198,787,594.67		534,911,207.74	336,123,613.07
RUWASSA		385,257,757.98		420,000,000.00	34,742,242.02
MINISTRY OF HOUSING AND ENVIRONMENT		8,552,415,642.79		9,289,377,223.00	736,961,580.21
BASEPA		244,414,843.15		558,750,000.00	314,335,156.85
<b>TOTAL</b>		<b>46,147,589,052.46</b>		<b>60,729,723,476.40</b>	<b>14,582,134,423.94</b>
<b>11D</b>		<b>ACTUAL</b>	<b>TOTAL BUDGET</b>	<b>VARIANCE</b>	
<b>LAW &amp; JUSTICE:</b>					
JUDICIAL SERVICE COMMISSION		313,000.00	320,850,000.00	320,537,000.00	
THE JUDICIARY		68,093,432.80	378,888,888.00	310,795,455.20	
SHARIA COURT OF APPEAL		11,291,764.62	681,000,000.00	669,708,235.38	
MINISTRY OF JUSTICE		-	35,000,000.00	35,000,000.00	
		<b>79,698,197.42</b>	<b>1,415,738,888.00</b>	<b>1,336,040,690.58</b>	



BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

	SPECIALIST HOSPITAL BAUCHI		-	277,500,000.00	277,500,000.00
	BACATMA		3,000,000.00	205,000,000.00	202,000,000.00
	HEALTH CONTRIBUTARY MANAGEMENT AGENCY		7,007,360.00	219,129,735.59	212,122,375.59
	BAUCHI STATE HEALTH TRUST FUND		104,215,450.00	276,368,645.00	172,153,195.00
	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT		7,722,320.06	139,500,000.00	131,777,679.94
	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT		376,457,758.90	802,500,000.00	426,042,241.10
	STATE SPORTS COUNCIL		4,545,000.00	29,012,823.00	24,467,823.00
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI		-	6,000,000.00	6,000,000.00
	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS		-	550,000,000.00	550,000,000.00
	<b>TOTAL</b>		<b>7,400,484,078.56</b>	<b>17,931,481,272.11</b>	<b>10,530,997,193.55</b>
12	<b>CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT</b>		<b>AMOUNT 2021</b>	<b>AMOUNT 2022</b>	
	<b>CRF BANK BALANCE</b>				
	BAC		2,228,087,895.51	3,035,723,502.03	
	<b>TOTAL</b>		<b>2,228,087,895.51</b>	<b>3,035,723,502.03</b>	
	<b>OTHER BANK OF THE TREASURY</b>				
	OFFICE OF THE ACCOUNTANT GENERAL (OAG)		9,127.58	93,587.57	
	PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)		723,244,263.35	46,869,967.80	
	DIRECTORATE OF INVESTMENT		32,811,564.00	50,526,035.44	
			<b>756,064,954.93</b>	<b>97,489,590.81</b>	



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

							<b>AMOUNT 2021</b>	<b>AMOUNT 2022</b>
13	<b>CLOSING CASH BOOK BALANCE OF SUB-TREASURY OFFICES</b>							
	ST. BAUCHI (A) (B) ©						1,431,543,525.47	2,322,267,087.90
	ST DAMBAM						-	
	ST JAMAARE						19,676.57	19,676.57
	ST TBALEWA						-	
	ST NINGI						-	0.12
	ST TORO						-	
	ST AZARE						-	
	ST MISAU						-	
	<b>TOTAL</b>						<b>1,431,563,202.04</b>	<b>2,322,286,764.59</b>
14	<b>CLOSING CASH BOOK BALANCE OF MDAs</b>						<b>AMOUNT 2021</b>	<b>AMOUNT 2022</b>
	<b>Administrative Sector:</b>							
	GOVERNMENT HOUSE						41,339.94	326,689.38
	DEPUTY GOVERNOR OFFICE (DGO)						3,617.14	2,565.14
	SECRETARY TO THE STATE GOVERNMENT (SSG)						-	35,645,000.00
	COOPERATIVE AND POVERTY ALLEVIATION (MCPA)							1,670,000.00
	MIN OF RURAL DEVELOPMENT AND SPECIAL DUTIES						12,050.85	-
	MINISTRY OF REL. AFFAIRS & COMM. RELATIONS (MORA&CR)						123,544.91	128,357.11
	BAUCHI STATE HOUSE OF ASSEMBLY (BAHA)						156,405.07	160,580.88
	BAUCHI STATE ASSEMBLY SERVICE COMMISSION (BASO)						14,950.00	14,950.00
	MINISTRY OF INFORMATION (MOI)						3,640.90	(0.04)
	BUREAU FOR INFORMATION TECHNOLOGY						2,577.50	8,414.00
	OFFICE OF THE HEAD OF CIVIL SERVICE (OHCS)						411,631.60	35,415.83

BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

OFFICE OF STATE AUDITOR GENERAL (STATE AUDIT)	3,091.05	19,891.05	
OFFICE OF AUDITOR GENERAL FOR LOCAL GOVT (LG AUDIT)	4,400.00	12,400.00	
CIVIL SERVICE COMMISSION (CSC)	8,213.53	(888.56)	
LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)	692.00	3,797.00	
MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	-	-	
MINISTRY OF AGRICULTURE	-	-	
MINISTRY OF EDUCATION	112,435,590.13	141,664.00	
MINISTRY OF COMMERCE AND INDUSTRY	54,300.79	119,712.99	
MINISTRY OF FINANCE	798,750.00	10,325,638.78	
MINISTRY OF HEALTH	13,351,374.30	3,424,746.30	
MINISTRY OF JUSTICE	28,448.29	528.52	
MINISTRY OF NATURAL RESOURCES	-	-	
MINISTRY OF WORKS & TRANSPORT	18,763,823.33	34,919,262.46	
MINISTRY OF LANDS & SURVEY	24,119,112.27	-	
MINISTRY OF WATER RESOURCES	5,785,821.00	13,490.33	
MINISTRY OF YOUTH & SPORTS	-	-	
THE JUDICIARY	14,544.10	151,129.35	
JUD. SERVICE COMMISSION	4,763.50	5,936.50	
TEACHERS SERVICE COMMISSION	-	300.00	
ZONAL EDUCATION OFFICE BAUCHI	147,442.99	147,442.99	
ZONAL EDUCATION OFFICE KATAGUM	-	-	
ZONAL EDUCATION OFFICE DARAZO	-	-	
BAUCHI STATE SCHOLARSHIP BOARD	-	1,722.75	
SHARIA COURT OF APPEAL	-	-	
MINISTRY OF BUDGET & PLANNING	66,098.24	19,798.24	
BOARD OF INTERNAL REVENUE	182,533,563.42	135,176,667.63	
MINISTRY OF WOMEN AFFAIRS	366,230.00	493,430.00	
MINISTRY OF RURAL DEVELOPMENT	7,859.13	7,859.13	
MINISTRY OF TOURISM & CULTURE	17,750.00	4,405.23	
MINISTRY OF HIGHER EDUCATION			
MINISTRY OF POWER, SCIENCE &	13,283.04	17,723.74	

BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

TECHNOLOGY				
MINISTRY OF SOLID MINERALS	-			
MINISTRY OF SOCIAL DEVELOPMENT				
MINISTRY OF HOUSING & ENVIRONMENT	53,769,779.07		350,441,907.46	
MINISTRY OF POWER & ENERGY				
COLLEGE OF HEALTH TECH. NINGI	47,250.00		70,250.00	
BRC (AIDS & GRANTS)	1,036.95		1,036.95	
BUDGET MONITORING, PRICE INTELLIGENTE AND PUBLIC PROCURE. UNIT	(2,836,030.08)		(2,900,000.00)	
SEMA	4,591.08		7,950.25	
MUSLIM PILGRIMS WELFARE BOARD	-		-	
CHRISTAIN PILGRIMS WELFARE BOARD	36,977.00		9,518.13	
BAUCHI STATE TELEVISION (BATV)	2,113,178.81		2,161.58	
BAUCHI STATE PENSION BOARD	-		-	
STATE INEC	14,123.08		22,623.08	
COLLEGE OF AGRICULTURE	-		-	
BSADP	4,130.00		146.25	
BASAC	-		-	
PHCDA AIDS AND GRAND	515,427,151.03		666,107,895.26	
GALAMBI RANCHING	601.34		322.84	
BAUCHI STATE WATER BOARD	-		-	
RUWASSA	4,389,954.02		4,909,379.02	
BAUCHI SHARIA COMMISSION	2,595.50		952.00	
BACYWORD	2,753.32		7,256.65	
BASEPA	-		-	
SUBEB	-		-	
SPECIAL SCHOOLS MANAGEMENT BOARD	45,061.72		4,559.66	
BAUCHI STATE UNIVERSITY	-		-	
COLLEGE OF EDUCATION AZARE	1,377.75		4,091.50	
A D RUFAL CLIS MISAU	-		-	
ATA POLYTECHNIC	466,687.34		466,687.34	
BAUCHI STATE LIBRARY BOARD	672.99		2,094.14	
COLLEGE OF EDUCATION KANGERE	-		-	
BACATMA	3,577.89		3,577.89	
COLLEGE OF NURSING AND MIDWIFERY	31,653.81		461,525.26	

BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

PHCDA			28,588.50	12,752.81	
HOSPITAL MANAGEMENT BOARD			(38,695.02)	3,759.07	
BASHCMA			2,659,269.56	495,623.82	
BHETFUND			45,705.21	-	
SPECIALIST HOSPITAL BAUCHI			39.00	15,755.82	
MCSMED			2,797,507.00	3,653.45	
DRUGS MEDICAL AND CONSUMABLES MGT AGENCY			108,488.60	99,488.60	
BASAME			3,120.75	3,945.75	
BASANE			1,217,929.99	64,792.51	
BSDB			2,484.89	0.06	
BAUCHI SPORTS COUNCIL			(3,198.83)	1,604.45	
WIKKI TOURIST FC			14,587.45	72,446.32	
YANKARI I AND II			2,515,827.20	2,515,827.20	
BASOVCA			(6,945.98)	93,999.33	
BASOVCA ADJUSTMENT				(13,884,415.91)	
DMO			214.00	3,204.75	
STATE BOUNDARY COMMISSION			66,438.00	1,464.77	
OFFICE OF THE CHIEF OF STAFF			1,886.25	1,886.25	
LOCAL GOVERNMENT PENSION BOARD			-	-	
SUSTAINABLE DEVELOPMENT GOALS			-	-	
BAUCHI STATE SOCIAL INVESTMENT OFFICE			-	-	
BUREAU OF PRIVATISATION AND ECONOMIC REFORMS			-	-	
AGENCY FOR PEOPLE LIVING WITH DISABILITY			10,206.39	6,726.86	
BAUCHI ROADS AND TRAFFIC AGENCY (BAROTA)			11,150.00	(2,374,858.40)	
BAUCHI STATE TOURISM BOARD			4,000.00	2,750.50	
RUWASSA AIDS AND GRANT			23,882,000.00	23,882,000.00	
YANKARI TRANSPORT SERVICE II				-	
SUBEB GRANT				-	
CONTRACT FINANCING				-	
<b>TOTAL</b>			<b>966,142,629.60</b>	<b>1,253,644,974.00</b>	
			<b>5,381,858,682.08</b>	<b>6,709,144,831.43</b>	



BAUCHI STATE AUDITOR-GENERAL'S ANNUAL REPORT

	PROPERTY								
	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					
	NNDIC	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)		7,283,662,838.20	7,231,912,557.47					<b>(51,750,280.73)</b>
	LOAN TO STATE GOVERNMENT								
			<b>7,283,662,838.20</b>	<b>7,231,912,557.47</b>					<b>(51,750,280.73)</b>
	<b>TOTAL INVESTMENTS</b>		<b>11,540,860,235.13</b>	<b>11,489,680,023.06</b>					<b>(51,180,212.07)</b>
			<b>11,541,430,303.79</b>	<b>11,489,680,023.06</b>					
			<b>AMOUNT 2021</b>	<b>AMOUNT 2022</b>					<b>INCREASE/DECREASE</b>
16	<b>LIST OF OUTSTANDING IMPRESTS</b>		270,718,820.86	270,718,820.86					-
	<b>TOTAL OUTSTANDING IMPRESTS</b>	-	<b>270,718,820.86</b>	<b>270,718,820.86</b>					-

17	LIST OF OUTSTANDING ADVANCES	AMOUNT 2021	AMOUNT 2022	INCREASE/DECREASE
	ADVANCES	760,140,828.68	760,190,828.68	50,000.00
	TOTAL	760,140,828.68	760,190,828.68	50,000.00
18	REMITTANCE ON TRANSIT	AMOUNT 2021	AMOUNT 2022	INCREASE/DECREASE
		22,082,144,695.60	29,392,401,286.95	7,310,256,591.35
18 B	REVOLVING LOAN ACCOUNT	OPENING BALANCES AS AT 1/1/2021	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 30/12/2021
	List the Loans			
	TOTAL			
19	EXTERNAL LOANS STATES			
19	PUBLIC DEBT CHARGES	OPENING BALANCES AS AT 1/1/2022	ADDITIONS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2022
	EXTERNAL LOANS	55,528,668,906.50	18,055,556.00	53,781,321,569.48
	Principal Repayment	55,528,668,906.50	1,765,402,893.02	53,781,321,569.48
	Interest Repayment			
	Exchange Gain/Loss			
	TOTAL	55,528,668,906.50	1,765,402,893.02	20,579,067,749.78
				74,360,389,319.26
20	STATES BONDS & TREASURY BONDS			
	NAME OF FINANCIAL INSTITUTION	OPENING BALANCES AS AT 1/1/2022	ADDITIONS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2022
	States Bonds 2021 & FGN Treasury Bonds 2034	13,340,162,547.97	-	9,897,113,441.17
	Judgement Debts			
	Principal Repayment			
	Interest Repayment			
		13,340,162,547.97	3,443,049,106.80	2,206,309,368.41
				12,103,422,809.58

		OPENING BALANCES AS AT 1/1/2022	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2022
21	<b>NIGERIAN TREASURY BILLS (NTB)</b>				
	Opening Balance as at 1st Jan. 2022				
	Add: Additional NTB Issued				
	Less: NTB Repaid				
	<b>Loans as at 31st December, 2022</b>				
22	<b>DEVELOPMENT LOAN STOCK</b>	OPENING BALANCES AS AT 1/1/2022	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2022
	<b>TOTAL</b>				
23	<b>Other Internal Loans (Promissory Notes)</b>	<b>LOAN AMOUNT</b>	<b>INTEREST RATE</b>	<b>DATE SIGNED</b>	<b>MATURITY DATE</b>
	FGN Bond 2034	6,500,000,000.00	14.88%	Aug-15	Jun.34
	Zenith Bank Bailout Loan	8,609,100,000.00	9.00%	Aug-15	Aug.35
	CBN MSME DF	2,000,000,000.00	6.00%	Feb-15	Jan.27
	GT Bank (ECA) Bailout Loan	10,000,000,000.00	9.00%	Mar-16	Apr.36
	FGN Budget support Facility	17,569,000,000.00	9.00%	Jul-16	Aug-49
	Bauchi State Bond 2026 RST I	10,402,894,328.00	16.50%	Dec-17	Nov.26
	CBN Health Intervention Fund (Access Bank)	2,000,000,000.00	9.00%	Feb-21	Jun.31
	FGN Bridging Facility	18,043,082,742.84	9.00%	Dec-21	May.32
	CBN DCRR/RSSF	20,000,000,000.00	9.00%	Dec-21	Dec.30
	Fidelity Bank Loan N9 Billion	9,000,000,000.00	17.00%	Feb-21	Aug.27
	Family Home Funds	12,000,000,000.00	9.00%	Aug-22	Jun-31
24	<b>OTHER REVENUE SOURCES</b>				<b>105,795,486,652.26</b>
	<b>DOMESTIC LOAN</b>	OPENING BALANCES AT AT 1/1/2022	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2022
		74,277,574,916.75	38,085,902,285.70	11,943,259,676.04	100,370,217,526.41
	<b>Principal Repayment</b>				
	<b>Interest Repayment</b>				(6,678,153,683.73)
		74,277,574,916.75	38,085,902,285.70	11,943,259,676.04	93,692,063,842.68



	TREASURY CLEARANCE/OTHER GOVT FUNDS						
25	TRUST & OTHER PUBLIC FUNDS						
	DEPOSITS	AMOUNT 2021	AMOUNT 2022	INCREASE/DECREASE			
	RETENTION DEPOSIT	(97,784,667.53)	(108,241,187.10)	(10,456,519.57)			
	STATION DEPOSIT	412,583,890.99	(302,549,108.10)	(715,132,999.09)			
		<b>314,799,223.46</b>	<b>(410,790,295.20)</b>	<b>(725,589,518.66)</b>			
a	41030101 UNREMITTED PAYE						
	PAYE DEDUCTION REMITTED TO AG	(3,427,147,367.97)	(5,185,602,793.54)	(1,758,455,425.57)			
		<b>(3,427,147,367.97)</b>	<b>(5,185,602,793.54)</b>	<b>(1,758,455,425.57)</b>			
b	4103102 UNREMITTED WITHHOLDING TAX						
	FED. INLAND REVENUE 2.5% WITHHOLDING TAX	(603,515,532.22)	(890,496,979.67)	(286,981,447.45)			
				-			
c	41030103 VALUE ADDED TAX						
	5% VAT DEDUCTION FROM SERVICES PAYMENT	(661,361,384.50)	(2,639,801,295.20)	(1,978,439,910.70)			
		<b>(661,361,384.50)</b>	<b>(2,639,801,295.20)</b>	<b>(1,978,439,910.70)</b>			
d	41030104 STAMP DUTY						
		AMOUNT 2021	AMOUNT 2022	INCREASE/DECREASE			
		14,824,844.38	57,722,250.17	42,897,405.79			
		<b>14,824,844.38</b>	<b>57,722,250.17</b>	<b>42,897,405.79</b>			
	41030106 DEVELOPMENT LEVY						
		AMOUNT 2021	AMOUNT 2022	INCREASE/DECREASE			
		(35,257,360.03)	(40,019,113.64)	(4,761,753.61)			
		<b>(35,257,360.03)</b>	<b>(40,019,113.64)</b>	<b>(4,761,753.61)</b>			
e	41030202 CONTRIBUTORY PENSION SCHEME						
	PENSION CONTRIBUTION	326,958,022.49	321,548,306.88	(5,409,715.61)			
		<b>326,958,022.49</b>	<b>321,548,306.88</b>	<b>(5,409,715.61)</b>			
f	41030203 UNION DUES						
	CHECK OF SYSTEM (DED. UNION DUES)	1,271,250,351.93	1,083,270,304.86	(187,980,047.07)			
		<b>1,271,250,351.93</b>	<b>1,083,270,304.86</b>	<b>(187,980,047.07)</b>			
g	41030204 HOUSING REVOLVING FUND DED.						
		(1,222,152,219.98)	(1,222,358,524.72)	(206,304.74)			

	STAFF HOUSING LOAN								
	OWNER OCCUPIER SCHEME								-
									-
<b>h</b>	<b>41030205 COOPERATIVE SOCIETY</b>								
	BAUCHI STATE NURSES SAVING SCHEME	(307,744,084.10)					(882,276,449.35)		(574,532,365.25)
	LEVIES FROM C/SERVANT TO NLC								-
		<b>(307,744,084.10)</b>					<b>(882,276,449.35)</b>		<b>(574,532,365.25)</b>
<b>i</b>	<b>41030206 HOUSING FUND</b>								
	MAKAMA MORTGAGE LOAN	(1,981,989,793.22)					(2,630,106,535.29)		(648,116,742.07)
	NATIONAL HOUSING SCHEME								-
		<b>(1,981,989,793.22)</b>					<b>(2,630,106,535.29)</b>		<b>(648,116,742.07)</b>
<b>j</b>	<b>41030207 INSURANCE PROGRAMME (SUPER)</b>								
		(114,349.19)							
		<b>(114,349.19)</b>					<b>113,948.55</b>		<b>228,297.74</b>
<b>k</b>	<b>41030208 WELFARE LOAN SCHEME</b>								
		151,254,765.53					151,252,131.06		(2,634.47)
		<b>151,254,765.53</b>					<b>151,252,131.06</b>		<b>(2,634.47)</b>
<b>l</b>	<b>41030209 DEPENDENT FUND</b>								
		-							
		(299,431,352.26)					(299,431,352.26)		-
		<b>(299,431,352.26)</b>					<b>(299,431,352.26)</b>		-
<b>m</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>n</b>	<b>41030214 LOAN DEDUCTION</b>								
		137,264,815.01					66,223,894.81		(71,040,920.20)
		<b>137,264,815.01</b>					<b>66,223,894.81</b>		<b>(71,040,920.20)</b>

	41080216 OVER PAYMENT RECOVERABLE								
	OVER PAYMENT RECOVERY			(20,515,749.05)	(25,295,268.84)			(4,779,519.79)	
				<b>(20,515,749.05)</b>	<b>(25,295,268.84)</b>			<b>(4,779,519.79)</b>	
p	41080217 Other Deduction			(502,058,321.88)	(692,885,755.27)			(190,827,433.39)	
	HEALTH INSURANCE SCHEME			(3,343,541.40)	(3,243,402.98)			100,138.42	
	<b>TOTAL OF OTHER PUBLIC FUNDS</b>			<b>(6,843,468,364.64)</b>	<b>(13,237,366,261.27)</b>			<b>(6,393,897,896.63)</b>	
	<b>TOTAL BTL RECEIPT &amp; PAYMENTS</b>			-				<b>865,228,482.65</b>	
26	<b>DOMESTIC ARREARS AS AT YEAR END 31st DECEMBER 2022</b>			<b>AMOUNT 2021</b>	<b>AMOUNT 2022</b>				
	Pension & Gratuity (State Gov't)			15,921,981,329.41	28,058,733,849.20				
	Outstanding Contractors Liabilities (According to MDA)			6,000,119,157.49	6,000,119,157.49				
	Judgment Debt And Solicitors Fee			215,019,050.40	277,291,677.18				
	Other (Salary Arrears & Staff Claims)							No update	
	Electricity Bill Arrears			1,663,788,819.66	3,229,208,898.69				
	Rented Properties Arrears			304,043,365.09	277,234,964.55				
	<b>TOTAL DOMESTIC ARREARS</b>			<b>24,104,951,722.05</b>	<b>37,842,588,547.11</b>				

