

BAUCHI STATE GOVERNMENT OF NIGERIA



OFFICE OF THE ACCOUNTANT GENERAL

**FINANCIAL REPORT
AS AT
31st DECEMBER, 2019.**

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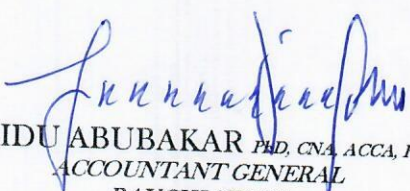
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RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

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


SA'IDU ABUBAKAR PHD, CMA, ACCA, FCA.
ACCOUNTANT GENERAL
BAUCHI STATE
8/5/2020

AUDITOR GENERAL'S CERTIFICATION:

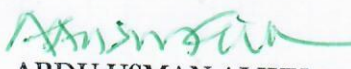
In compliance with section 125 (5) of the constitution of the Federal Republic of Nigeria 1999 as amended, I have examined the Accounts and the Financial Statements of Bauchi State of Nigeria for the year ended 31st December, 2019.

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

The Audit was conducted in Accordance to International Standard on Auditing and Standard Auditing for Public Sector Accounts in Nigeria. These standards required that we comply with ethical requirements, plan and perform the Audit to obtain reasonable assurance as to whether the financial Statement are free from material misstatement(s).

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

In my opinion, the Financial Statements of Bauchi State Government for the period ended 31st December, 2019 was prepared in accordance with public finance Law and International public sector Accounting Standard Cash Basis framework which give a true and fair view of the State of Financial Affairs for the period stated in the report.


ABDU USMAN ALIYU B.SC, MBA, FCNA,
AUDITOR-GENERAL
BAUCHI STATE


11/5/2020

I have examined the aforesaid current accounts and in the course of my work. I specifically took interest in the details between the relationships of Personnel and Overhead cost of the said MDA's.

I was initially concerned, on why the overhead cost of Finance and that of the Revenue Board were at the high side. However, after in-depth verification of this lined MDA's, I discovered that the expenditure was fairly made. For the Finance for instance, it was as a result of an effort to service various Loans, which made it looked high. Also for Revenue Board was an effort to engage Consultants to gear more revenue, that seemingly the high cost.

Accordingly, the accounts of this line MDA's as they affect the said items are fairly kept in accordance with the required standard.

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


07-08-2020
Abdu Usman Aliyu
Auditor General, Bauchi State.

FINANCIAL HIGHLIGHTS					
	2019	2018	2017	2016	2015
REVENUE					
STATUTORY ALLOCATION	51,926,786,573.97	73,994,864,371.06	52,792,731,791.58	42,950,606,349.05	35,523,163,657.92
VALUE ADDED TAX	13,743,379,568.14	12,746,336,432.03	11,365,308,959.68	9,505,666,083.96	9,627,538,725.46
INTERNALLY GENERATED REVENUE	12,293,318,938.86	6,525,458,165.24	5,472,148,744.03	5,157,855,218.68	6,283,433,496.78
GRANTS/SUBVENTIONS/EXCESS CREUDE	-	-	1,605,250,000.00	8,836,383,240.00	3,469,487,798.82
MISCELLANEOUS RECEIPTS	38,378,635,921.94	20,835,087,991.72	13,288,740,332.25	17,784,041,205.22	20,637,447,390.84
TOTAL REVENUE	116,342,121,002.91	114,101,746,960.05	84,484,179,827.54	84,234,552,096.91	75,561,071,069.82
EXPENDITURE					
PERSONNEL COST (MINISTRIES)	13,769,772,929.77	13,946,847,709.88	12,683,427,180.56	13,624,109,928.55	16,134,761,643.78
PENSION & GRATUITY	6,474,519,910.36	4,836,977,789.40	4,243,041,784.98	3,588,384,429.89	3,443,540,002.27
CRF CHARGES	1,013,780,411.38	1,147,445,860.03	818,106,985.37	753,163,783.47	1,291,437,157.05
OVERHEAD COST (MINISTRIES)	25,887,560,013.34	31,007,940,510.04	19,002,368,153.07	20,661,461,517.24	14,963,368,123.36
PUBLIC DEBTS CHARGES	12,597,295,405.56	11,737,571,581.42	8,586,245,749.14	7,003,908,264.90	10,146,352,779.36
PERSONNEL COST (PARASTATALS)	15,413,118,209.37	14,277,274,631.69	12,055,930,115.57	9,389,737,790.75	13,480,739,402.52
RECURRENT GRANTS/SUBVENTIONS	3,388,476,792.19	3,599,424,041.37	1,789,848,753.72	1,648,143,275.59	1,482,941,891.61
CAPITAL EXPENDITURES (PROJECTS)	25,411,599,893.01	22,624,808,252.25	22,464,131,868.80	15,854,087,858.46	9,083,093,600.74
CONTRIBUTORY PENSION	-	-	14,327,475.42	2,790,259.55	4,769,160.13
MOVEMENT IN OTHER CASH EQUIVALENTS	21,296,693,552.33	(268,279,596.39)	362,974,378.88	1,903,594,848.02	21,886,895.10
TOTAL EXPENDITURE	125,252,817,117.31	102,910,010,779.69	82,020,402,395.51	74,429,381,906.42	8,021,105,074.10
NET CASH FOR THE YEAR	(8,910,696,114.40)	11,191,736,180.36	2,463,777,432.03	9,805,170,190.49	(2,491,057,765.10)
OPENING BALANCE	26,626,513,451.42	15,434,777,271.06	12,970,999,839.03	3,165,829,648.54	5,656,887,413.64
CLOSING BALANCE	17,715,817,337.02	26,626,513,451.42	15,434,777,271.06	12,970,999,839.03	3,165,829,648.54
					75,913,937,547.06

STATEMENT No.1

BAUCHI STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2019

ANNUAL BUDGET 2019	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ACTUAL 2019	ACTUAL 2018
			N	N
	RECEIPTS:			
96,615,791,696.00	Statutory Allocation; FAAC	1	51,926,786,573.97	73,994,864,371.06
21,869,483,877.00	Value Added Tax Allocation	1	13,743,379,568.14	12,746,336,432.03
118,485,275,573.00	Sub-total - Statutory Allocation		65,670,166,142.11	86,741,200,803.09
15,195,200,000	Direct Taxes			
153,020,000	Licences	2	6,514,158,463.88	5,736,257,592.02
	Mining Rents	2	79,989,026.60	57,166,541.33
	Royalties	2		
1,046,608,850	Fees:	2		
13,000,000	Fines:	2	434,755,904.43	176,321,745.83
142,800,000	Sales:	2	14,511,041.31	6,427,106.67
482,497,425	Earnings:	2	58,910,255.49	17,527,550.00
6,000,000	Sales/Rent on Government Buildings:	2	8,629,009.44	2,930,111.91
0	Sales/Rent on Lands and Others:	2	6,121,622.13	4,752,069.70
0	Repayment- General:	2	5,738,324.46	904,656.85
0	Investment Income	2	4,217,040,670.12	361,423,299.10
-	Interest Earned	2	256,134.73	-
600,000.00	Re-imbursement	2	952,728,486.27	161,445,491.83
17,039,726,275.00	Sub-total - Independent Revenue	2	480,000.00	302,000.00
			12,293,318,938.86	6,525,458,165.24
	Other Revenue Source Of The Government	3		
135,525,001,848.00	Total Receipts		77,963,485,080.97	93,266,658,968.33
	Payments:			
37,992,027,549.00	Personnel Cost (Including Salaries on CRF Charges	4	30,196,671,550.52	29,371,568,201.60
-	State Government Contribution To Pension:	5	-	-
40,402,381,560.00	Overhead Charges:	6	25,887,560,013.34	26,923,191,322.12
6,875,443,878.00	Consolidated Revenue Fund Charges (including Service Wide V	7	6,474,519,910.36	4,836,977,789.40
8,710,978,271.00	Subvention To Parastatals:	8	3,388,476,792.19	3,599,424,041.37
	Other Operating Activities	9	-	4,084,749,187.92
	Other Transfers			
	Total Payments		65,947,228,266.41	68,815,910,542.41
	Net cashflow from Operating activities		12,016,256,814.56	24,450,748,425.92
	Cashflows From Investment Activities:			
10,779,319,206.00	Capital Expenditure: Funded From Aids & Grants:	10		
70,426,568,254.98	Capital Expenditure: Administrative Sector:	11	866,590,257.41	741,760,744.87
2,249,777,611.00	Capital Expenditure: Economic Sector:	11	18,543,893,060.90	18,991,492,470.60
6,504,046,107.59	Capital Expenditure: Law & Justice:	11	83,094,614.93	43,403,652.19
41,592,917,943.01	Capital Expenditure: Regional Development:	11	126,985,175.00	265,536,635.04
	Capital Expenditure: Social Service Sector:	11	5,791,036,784.77	2,582,614,749.55
	Net cashflow from Investment activities		(25,411,599,893.01)	(22,624,808,252.25)
	Cashflows From Financing Activities:			
-	Proceeds from Aid and Grants	10	-	-
24,909,143,085.00	Proceeds from External Loan:	19	14,828,052,821.93	8,937,300,710.99
13,338,171,593.00	Proceeds from Internal Loans (Treasury Bonds)	20	-	-
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
13,338,171,593.00	Proceeds of Loans From Other Funds	24	5,291,898,576.38	9,423,408,192.10
13,533,450,000.00	Proceeds From Other Capital Receipts	3A	18,258,684,523.63	2,474,379,088.63
1,927,021,219.00	Repayment of External Loans (Including Servicing)	19	(1,434,749,344.40)	(804,506,319.10)

3,445,049,107.00	Repayment of Treasury Bonds	20	(3,443,049,106.80)	(3,119,134,692.30)
-	Repayment of Internal Loans NTBs			
	Repayment of Loan from Development of Natural Resources			
7,660,671,540	Repayment of Loan from Other Funds	24	(7,719,496,954.36)	(7,813,930,570.02)
	Net Cashflows From Financing Activities:		25,781,340,516.38	9,097,516,410.30
	Movement in Other Cash Equivalent Accounts			268,279,596.39
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalent Accounts		(21,296,693,552.33)	268,279,596.39
	Total Cashflow From Other Cash Equivaalant Accounts			
	Net Cash For The Year		(8,910,696,114.40)	11,191,736,180.36
	Cash & its Equivalent as at 1st January, 2019		26,626,513,451.42	15,434,777,271.06
	Cash & its Equivalent as at 31ST DECEMBER, 2019		17,715,817,337.02	26,626,513,451.42

The Accompanying Notes Form Part of these statements

[Signature]
 SATDU ABUBAKAR P&D, ACCA, CMA, FCA.
 ACCOUNTANT GENERAL
 BAUCHI STATE
 8/8/2020

[Signature]

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

ASSETS	Notes	CURRENT YEAR 2019	PREVIOUS YEAR 2018
Liquid Assets:		N	N
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)	12	2,242,115,005.74	17,101,976,511.74
Pension Account (CBN/Bank)			
Other Bank of the Treasury	12	13,405,218,335.69	7,984,329,060.89
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,833,651,765.23	1,201,354,178.82
Cash Held by Ministries, Department & Agencies	14	234,832,230.36	338,853,699.97
TOTAL LIQUID ASSETS		17,715,817,337.02	26,626,513,451.42
Investments and Other Cash Assets:-			
State Government Investments	15	11,582,228,510.21	8,343,038,192.53
Imprests:-	16	255,026,320.86	260,231,320.86
Advances:-	17	593,092,062.38	587,793,141.72
Revolving Loans Granted:-		-	-
Intangible Assets		-	-
Remittances in transit		14,887,763,021.71	4,399,982,136.51
TOTAL INVESTMENT AND OTHER CASH ASSETS		27,318,109,915.16	13,591,044,791.62
LIABILITY OVER ASSETS		104,806,203,644.62	74,415,208,318.48
TOTAL ASSETS		149,840,130,896.80	114,632,766,561.52
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		32,205,558,780.36	32,786,597,371.36
Capital Development Fund:		18,180,999,606.08	5,213,963,577.15
Trust & Other Public Funds:		(5,352,631,134.26)	2,216,997,294.53
Police Reward Fund			
TOTAL PUBLIC FUNDS		45,033,927,252.18	40,217,558,243.04
EXTERNAL AND INTERNAL LOANS			
External Loans States	19	41,314,957,543.98	29,996,131,887.80
Treasury Bonds	20	15,300,727,756.27	
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	22		-
Other Internal Loans (Promissory Notes)			42,449,106,385.54
Internal Loans from Other Funds	24	48,190,518,344.37	1,969,970,045.14
TOTAL EXTERNAL AND INTERNAL LOANS		104,806,203,644.62	74,415,208,318.48
OTHER LIABILITIES			
Deposits:-	25	-	-
TOTAL LIABILITIES		149,840,130,896.80	114,632,766,561.52

The Accompanying Notes Form Part of these statements

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

STATEMENT NO. 3

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL PREVIOUS YR. 2018	NOTES	ACTUAL YR. 2019	FINAL BUDGET 2019	INITIAL/ORIG. BUDGET 2019	SUPPLEMENTARY BUDGET VIREMENT 2019	VARIANCE ON FINAL BUDGET N	PERCE NTAGE
20,073,420,526.86	Opening Balance:- ADD REVENUE:	N 32,786,597,371.36	N	N	N		%
73,994,864,371.06	Transfer From Capital Development Fund:						
12,746,336,432.03	Statutory Allocation, FAAC	51,996,786,573.97	96,615,791,696.00	96,615,791,696.00	00	44,689,005,122.03	53.75
86,741,200,803.09	Value Added Tax Allocation	13,743,379,368.14	91,869,483,877.00	21,869,483,877.00	00	8,126,104,308.86	62.84
	Sub-total - Statutory Allocation	65,670,166,142.11	118,485,275,573.00	118,485,275,573.00	00	52,815,109,430.89	55.42
5,736,257,592.02	Direct Taxes	6,514,138,463.88	15,195,200,000.00	15,195,200,000.00	00		
57,166,541.33	Licences	79,989,026.60	153,020,000.00	153,020,000.00	00	8,681,041,536.12	42.87
	Mining Reus				00	73,030,973.40	52.27
	Royalties				00		
176,321,745.83	Fees:	434,755,904.43	1,046,608,850.00	1,046,608,850.00	00	611,852,945.57	41.54
6,427,106.67	Fines:	14,511,041.31	13,000,000.00	13,000,000.00	00	1,511,041.31	111.62
17,527,550.00	Sales:	58,910,255.49	142,800,000.00	142,800,000.00	00	83,889,744.51	41.95
2,930,111.91	Earnings:	8,629,009.44	482,497,425.00	482,497,425.00	00	473,868,415.56	1.79
4,752,069.70	Sales/Rent on Government Buildings:	6,121,622.13	6,000,000.00	6,000,000.00	00	121,622.13	102.03
904,656.85	Sales/Rent on Lands and Others:	5,738,324.46	-	-	00	5,738,324.46	0.00
361,423,299.10	Repayment- General:	4,217,040,670.12	-	-	00	4,217,040,670.12	0.00
	Investment Income	256,134.73	-	-	00	256,134.73	0.00
161,445,491.83	Interest Earned	952,728,486.27	-	-	00	952,728,486.27	0.00
302,000.00	Re-imbursement	480,000.00	600,000.00	600,000.00	00	120,000.00	80.00
6,525,458,165.24	Sub-total - Independent Revenue	12,293,318,938.86	17,039,726,275.00	17,039,726,275.00	00	4,746,407,336.14	72.15
	Other Revenue Source Of The Government						
113,340,079,495.19	TOTAL REVENUE:	110,750,082,452.33					
	LESS EXPENDITURE						
29,371,568,201.60	Personnel Cost	30,196,671,550.52	37,992,027,549.00	41,261,713,549.00	(3,269,686,000.00)	7,793,355,998.48	79.48
26,923,191,322.12	State Government Contribution To Pension	-	-	-	-	-	#DIV/0!
4,836,977,789.40	Overhead Charges:	25,887,560,013.34	40,402,381,560.00	24,007,961,560.00	16,394,420,000.00	14,514,821,546.66	64.07
3,599,424,041.37	Consolidated Revenue Fund Charges	6,474,519,910.36	6,875,443,878.00	10,336,443,878.00	(3,461,000,000.00)	400,923,967.64	94.17
4,084,740,187.92	Subvention To Parastatals:	3,388,476,792.19	8,710,978,271.00	6,349,511,771.00	1,761,466,500.00	5,322,501,478.81	38.90
68,815,910,542.41	OTHER TRANSFERS	-					
	OTHER RECURRENT PAYMENT/EXPENDITURE:	65,947,228,266.41	93,980,831,258.00	82,555,630,758.00	11,425,200,500.00	28,033,602,991.59	70.17
804,506,319.10	Repayments: External Loans- FCN	1,434,749,344.40	1,927,021,219.00	891,621,219.00	1,035,400,000.00	492,271,874.60	74.45
3,119,134,692.30	Repayments: Treasury Bond	3,443,049,106.80	3,445,049,107.00	2,443,049,107.00	1,002,000,000.00	2,000,000.20	99.94
-	Repayments: Nigerian Treasury Bills	-					
-	Repayments: Development Loan Stock	-					

7,813,930,570.02	Repayments: Other Internal Loans (Promiss	23		7,660,671,540.00		4,322,503,000.00	7,650,671,540.00
11,737,571,581.42	Repayments: Internal Loans from Other Fur	24	7,719,496,954.36		3,338,171,540.00		
80,553,482,123.83	TOTAL EXPENDITURE:		12,597,295,405.56				
			78,544,523,671.97				
32,786,597,371.36	OPERATING BALANCE:		32,905,558,780.36				
	APPROPRIATIONS/TRANSFERS:						
	Transfer to Capital Development Fund:						
32,786,597,371.36	Closing Balance:		32,905,558,780.36				
	The Accompanying Notes Form Part of these statements						

SATIDU ABUBAKAR PHD, ACCA, CMA, CA
ACCOUNTANT GENERAL
BAUOH STATE

Teeraporn
2/5/2020

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

ACTUAL PREVIOUS YR. 2018		Notes	TOTAL CAPITAL EXPENDITURE 2019 N	FINAL BUDGET 2019 N	INITIAL/ORG. BUDGET 2019 N	SUPPLEMENTAR Y BUDGET VIREMENT 2019	VARIANCE ON FINAL BUDGET N	PERCENTAGE %
7,003,683,837.68	Opening Balance:		5,213,963,577.15					
	ADD REVENUE							
-	Transfer From Consolidated Revenue Fund:	9						
-	Aids & Grants	10						
8,937,300,710.99	External Loans States	19	14,828,052,821.93	24,909,143,085.00	24,909,143,085.00		10,081,090,263.07	59.53
-	State Treasury Bonds	20						
	Nigeria Treasury Bills							
	Development Loan Stock	22						
9,423,408,192.10	Other Internal Loans (Promissory Notes)	23	5,291,898,576.38	13,338,171,593.00	13,338,171,593.00		-	
2,474,379,088.63	Internal Loans from Other Funds	24	18,258,084,593.63	13,533,450,000.00	13,533,450,000.00		8,046,273,016.62	39.67
20,835,087,991.72	Miscellaneous - Other Capital Receipts	3A	38,378,635,921.94				4,725,234,523.63	134.92
27,838,771,829.40	TOTAL REVENUE AVAILABLE:		43,592,599,499.09	38,247,314,678.00	38,247,314,678.00		-	113.98
	LESS CAPITAL EXPENDITURE							
741,760,744.87	Capital Expenditure: Administrative Sector:	11	866,590,257.41	10,779,319,206.00	16,494,319,206.00	(5,715,000,000.00)	9,912,728,948.59	8.04
18,991,492,470.60	Capital Expenditure: Economic Sector:	11	18,543,893,060.90	70,426,568,254.98	64,539,568,254.98	5,887,000,000.00	51,882,675,194.08	26.33
43,403,652.19	Capital Expenditure: Law & Justice:	11	83,094,614.93	9,240,777,611.00	9,249,777,611.00	(500,000,000.00)	2,166,682,996.07	3.69
265,536,635.04	Capital Expenditure: Regional Development:	11	126,985,175.00	6,504,046,107.59	8,572,046,107.59	(2,068,000,000.00)	6,377,060,932.59	1.95
2,382,614,749.55	Capital Expenditure: Social Service Sector:	11	5,791,036,784.77	41,592,917,943.01	47,418,517,943.01	(5,825,600,000.00)	35,801,881,138.24	13.92
22,624,808,252.25	Capital Expenditure: Funded From Aids & Grant	10	25,411,599,893.01	131,552,629,122.58	131,552,629,122.58		106,141,029,229.57	19.32
	TOTAL CAPITAL EXPENDITURE:							
	Intangible Assets							
5,213,963,577.15	Expenditures							
	CLOSING BALANCE:		18,180,999,606.08					

The Accompanying Notes Form Part of these statements

SAIDU ABUBAKAR PH.D., ACCA, CMA, FCA
BAUCHI STATE
ACCOUNTANT GENERAL

BAUCHI STATE GOVERNMENT
OF NIGERIA
STATEMENT OF ACCOUNTING POLICIES
(IPSAS CASH)

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a Standardised 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 standardised COA and the GPFS is hereby adopted by BAUCHI State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

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

These policies shall form part of the universally agreed framework for financial reporting in Bauchi State.

IPSAS Cash Basis of Accounting

The IPSAS Cash Basis of Accounting recognizes transactions and events only when Cash (including Cash Equivalents) is received or paid by the MDAs. GPFS prepared under the IPSAS Cash Basis provide readers with information about the sources of Cash raised during the period, the purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Bauchi State.

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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

S/N	Accounting Policies:
1	<p>Accounting Terminologies / Definitions</p> <p>I. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Bauchi State Government in preparing and presenting Financial Statements.</p> <p>II. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.</p> <p>III. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</p> <p>IV. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.</p> <p>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.</p> <p>VI. Cash receipts are cash inflows.</p> <p>VII. Cash payments are cash outflows.</p> <p>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 can 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.</p>

S/N	Accounting Policies:
	<p>IX. Government Business Enterprise means a department or agency that has all the following characteristics:</p> <ul style="list-style-type: none"> ➤ 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 at a profit 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. <p>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</p>
2	<p>General Purpose Financial Statements (GPFS)</p> <p>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:</p> <ol style="list-style-type: none"> I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which: <ul style="list-style-type: none"> ▪ 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 (IPSAS) Cash Basis of Accounting and under the historical cost convention. Expenditures incurred but not paid for, as well as Revenues 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 Statutes

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 F26 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 1st January to 31st December, 2019 and corresponding period of 2018.

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 reduces the amount of the Investments.

j) Public Debts

Public Debts consists 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) Transactions 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 advance 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 equivalents at the end of the financial year.


SA'IDU ABUBAKAR Ph.D, CMA, ACCA, FCA.
ACCOUNTANT GENERAL
BAUCHI STATE

BAUCHI STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR 2014

BAUCHI STATE GOVERNMENT OF NIGERIA									
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019									
NOTE	DETAILS	GROSS STATUTORY PERFORMANCE							
1A		Ref. Note	Actual	Total Budget	Variance	Remarks			
	A. Share of Statutory Allocation from FAAC		N						
	Net Share of Statutory Allocation from FAAC								
	Add: Deduction at Source for Loan Repayment		49,253,516,796.19	61,140,952,998.00	(14,887,406,271.81)				
	Share of Statutory Allocation - others		779,630,744.97	21,474,838,698.00	(20,702,178,933.03)				
	Share of Federal Accounts Allocation - Excess Crude Oil		1,900,580,102.81	11,000,000,000.00	(9,099,419,897.19)				
	Total (GROSS) FAAC Allocation to State		51,926,786,573.97	96,615,791,696.00	(44,689,005,122.03)				
	B. Value Added Tax								
	Share of Value Added Tax (VAT)		13,743,379,568.14	21,860,483,877.00	(8,126,104,308.86)				
1B	NET FAAC ALLOCATION (MONTHLY BREAK DOWN)								
	GOVERNMENT OF BAUCHI STATE OF NIGERIA								
	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)								
	MONTH	NET RECEIPT	DED. AT SOURCE	GROSS RECEIPTS					
	JANUARY	3,295,656,059.95	787,143,321.17	4,083,099,381.12					
	FEBRUARY	2,996,968,432.48	787,143,321.17	3,774,111,753.65					
	MARCH	2,694,883,345.11	841,655,743.79	3,536,539,088.90					
	APRIL	2,257,391,201.26	1,076,862,610.33	3,334,183,811.59					
	MAY	2,757,483,655.97	1,076,862,610.33	3,834,346,268.30					
	JUNE	3,214,892,392.71	1,076,862,610.33	4,291,755,003.04					
	JULY	3,615,851,936.58	1,076,862,610.33	4,692,714,521.91					
	AUGUST	3,495,252,721.32	1,076,862,610.33	4,572,115,332.65					
	SEPTEMBER	3,310,238,387.40	1,203,026,091.41	4,503,264,478.81					
	OCTOBER	3,237,723,033.88	1,241,884,653.40	4,479,607,687.28					
	NOVEMBER	3,175,992,176.29	1,241,884,653.40	4,417,876,829.69					
	DECEMBER	2,441,879,483.27	1,241,884,653.40	3,683,763,536.67					
	TOTAL	36,434,012,820.22	12,819,533,844.39	49,253,546,664.61					
1C	OTHER FAAC COMPONENT (VAT, EXCESS CRUDE, etc)								
	DETAILS OF SHARE OF STATUTORY ALLOCATION CONT.								
	MONTH	EXCESS CRUDE/EXCHANGE GAINS AND OTHERS	VALUE ADDED TAX (VAT)	FOREX EQUALISATION ACCOUNT	PARTS CLUB REFUND	TOTAL 2018			
	JANUARY	58,291,279.97	1,167,338,913.59	-	-	5,308,732,604.67			
	FEBRUARY	122,230,414.86	1,215,536,863.82	-	-	5,061,609,022.33			
	MARCH	448,210,331.26	1,125,275,362.51	-	-	5,710,914,682.47			
	APRIL	141,551,031.07	1,065,393,000.37	-	-	4,511,132,873.03			
	MAY	482,529,036.88	1,130,304,177.02	-	-	5,092,788,767.22			
	JUNE	51,527,121.00	1,211,699,623.90	-	-	5,799,501,016.41			
	JULY	51,527,121.00	1,211,699,623.90	-	-	5,799,501,016.41			
	AUGUST	51,527,121.00	1,211,699,623.90	-	-	5,799,501,016.41			
	SEPTEMBER	51,527,121.00	1,211,699,623.90	-	-	5,799,501,016.41			
	OCTOBER	51,527,121.00	1,211,699,623.90	-	-	5,799,501,016.41			
	NOVEMBER	51,527,121.00	1,211,699,623.90	-	-	5,799,501,016.41			
	DECEMBER	51,527,121.00	1,211,699,623.90	-	-	5,799,501,016.41			
	TOTAL	2,073,239,909.37	13,743,379,568.13	-	-	62,230,575,377.13			
2A	Internally Generated Revenue (Independent Revenue)		Actual	Total Budget	Variance				
	Direct Taxes		6,514,458,463.88	15,195,200,000.00	(8,681,041,536.12)				

	TOTAL - Direct Taxes		6,514,158,463.88	15,195,200,000.00	(8,681,041,536.12)	
	Licences		Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE		79,381,326.60	131,500,000.00	(51,918,673.40)	
	MINISTRY OF AGRICULTURE		107,700.00	16,520,000.00	(16,112,300.00)	
	MINISTRY OF HEALTH		-	-	-	
	MIN. OF INFORMATION, YOUTH & SPORTS		-	2,000,000.00	(2,000,000.00)	
	TOTAL - Licences		79,989,026.60	153,020,000.00	(73,030,973.40)	
2B	Fees		Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE		265,475,100.89	80,000,000.00	185,475,100.89	
	MINISTRY OF AGRICULTURE		2,391,580.00	-	2,391,580.00	
	MINISTRY OF FINANCE		-	-	-	
	MINISTRY OF INDUSTRY, TRADE AND INVESTMENT		2,961,700.00	5,000,000.00	(2,735,300.00)	
	MINISTRY OF EDUCATION		5,021,800.00	10,800,000.00	(5,778,200.00)	
	MINISTRY OF HEALTH		-	-	-	
	MINISTRY OF JUSTICE		40,604,000.00	35,000,000.00	5,604,000.00	
	BATCH GEOGRAPHIC INFORMATION SERVICE		-	30,000,000.00	(30,000,000.00)	
	STATE DEVELOPMENT BOARD		7,779,020.00	10,000,000.00	(2,220,980.00)	
	MINISTRY OF WORKS AND TRANSPORT		17,846,632.51	62,000,000.00	(44,153,367.49)	
	MINISTRY OF SOCIAL, YOUTH & SPORT		1,902,000.00	-	1,902,000.00	
	MINISTRY OF ENVIRONMENT AND SOLID MINERALS		-	-	-	
	BASEPA		-	-	-	
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT		-	500,000.00	(500,000.00)	
	OFFICE OF THE STATE AUDITOR GENERAL		-	400,000.00	(400,000.00)	
	JUDICIARY		9,166.67	400,000.00	(390,833.33)	
	SILARIA COURT OF APPEAL		11,415,793.16	-	11,415,793.16	
	GOVERNORS OFFICE		5,207,500.00	10,000,000.00	(4,792,500.00)	
	COE AZARE		69,815,000.00	-	69,815,000.00	
	ATAP		36,000.00	219,503,500.00	(219,467,500.00)	
	STATE UNIVERSITY		4,100,000.00	2,126,148.50	(2,38,514,850.00)	
	COLLEGE OF AGRIC		-	35,000,000.00	(35,000,000.00)	
	CLIS MISAU		-	39,000,000.00	(39,000,000.00)	
	COLLEGE OF EDUCATION KANGERE		755,111.20	101,000,000.00	(101,000,000.00)	
	GALAMBI RANCHING COMPANY		-	120,260,500.00	(119,505,388.80)	
	SPECIAL SCHOOLS MGT BOARD		-	100,000.00	(100,000.00)	
	COLLEGE OF NURSING AND MIDWIFERY		-	-	-	
	COLLEGE OF HEALTH TECH NINGI		72,500.00	10,000,000.00	(9,927,500.00)	
	MUSLIMS PILGRIMS WELFARE BOARD		-	35,000,000.00	(35,000,000.00)	
	TOTAL - FEES		434,755,904.43	1,046,608,850.00	(611,852,945.57)	
2C	FINES		Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE		5,212,377.31	5,000,000.00	212,377.31	
	BASEPA		290,130.00	-	290,130.00	
	JUDICIARY		2,630,285.00	-	2,630,285.00	
	SILARIA COURT OF APPEAL		6,318,219.00	8,000,000.00	(1,681,781.00)	
	TOTAL - FINES		14,511,041.31	13,000,000.00	1,511,041.31	
2D	Sales		Actual	Total Budget	Variance	
	OFFICE OF THE ACCOUNTANT GENERAL		39,281,755.19	-	39,281,755.19	
	MINISTRY OF AGRICULTURE		58,000.00	15,000,000.00	(14,912,000.00)	
	GALAMBI RANCHING		-	-	-	
	MINISTRY OF WORKS TRANSPORT		19,268,500.00	-	19,268,500.00	
	CIVIL SERVICE COMMISSION		119,400.00	500,000.00	(380,600.00)	
	TEACHERS SERVICE COMMISSION		-	3,000,000.00	(3,000,000.00)	

	BATCII STATE INDEPENDENT ELECTORAL COMMISSION																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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FINES			
Sales	14,511,041.31	13,000,000.00	1,511,041.31
Earnings	56,910,255.49	142,800,000.00	(85,889,744.51)
Rent on Government Buildings	8,629,000.44	482,497,425.00	(478,998,415.56)
Rent on Lands & Others	6,121,622.13	6,000,000.00	121,622.13
Repayments	5,738,324.46	-	5,738,324.46
Investment Income	4,217,040,670.12	-	(4,217,040,670.12)
Interest Earned	256,134.73	-	256,134.73
Re-Imbursement	952,728,486.27	600,000.00	952,728,486.27
	12,293,318,938.86	17,039,726,275.00	(13,185,618,676.38)
4A A- Total Personnel Costs (including Salaries directly charged to CRF In Note 4B below)			
Administrative Sector:	Actual	Total Budget	Variance
Govt House			
DCO	65,209,212.27	71,903,740.00	6,694,527.73
SSC's Office (Governor's Office)	12,364,057.93	11,693,253.00	2,329,195.07
Ministry of Religious Affairs	148,046,071.27	151,509,015.00	3,462,943.73
State House of Assembly	17,688,039.92	19,480,037.00	1,791,997.08
Min. of Information, Tourism and Culture	91,350,202.66	228,079,492.00	136,729,289.34
Head of Civil Service	310,146,236.64	389,921,593.00	79,475,356.36
State Audit Dept	813,985,275.43	1,030,269,627.29	216,284,351.86
Local Govt. Audit Dept.	224,645,642.14	298,536,130.00	73,890,487.86
Civil Service Commission	136,467,041.53	257,337,294.00	120,870,252.47
Local Govt Service Comm.	14,482,491.15	24,253,299.00	9,772,807.85
TOTAL	1,009,137.91	15,540,493.00	1,531,355.09
	1,848,693,408.85	2,501,526,673.29	652,833,264.44
4B Economic Sector:			
Ministry of Agriculture	Actual	Total Budget	Variance
Ministry of Finance	1,145,126,473.84	1,145,050,336.00	833,062.16
Office Of The Accountant General	172,565,340.88	215,970,370.00	43,404,829.12
Ministry of Trade & Investment	782,290,085.52	980,607,199.00	198,317,113.48
Ministry of Cooperatives & SME Devt.	182,144,227.92	351,560,416.00	169,419,178.08
Min. of power, Science & Technology	-	66,150,155.00	6,124,585.61
Ministry of Works & Transport	34,512,133.39	40,641,719.00	565,450,350.00
Ministry of Housing	514,728,852.31	82,563,174.00	1,274,791.46
Ministry of Solid Mineral	-	6,376,512.00	36,683,980.30
Ministry of Mines and Environment	5,101,720.54	137,128,247.00	27,595,563.49
Ministry of Budget & Econ. Plan.	100,442,957.70	151,050,115.00	7,940,421.73
Min. of Water Resources	123,454,351.51	30,371,397.00	542,316,332.12
TOTAL	42,430,975.27	3,793,829,190.00	
	3,102,799,528.88		
4C Law & Justice:			
Judicial Service Comm.	Actual	Total Budget	Variance
Ministry of Justice	73,116,219.70	93,838,086.00	20,721,866.30
Judiciary	129,402,174.46	158,118,583.00	28,716,408.54
Sharia Court of Appeal	1,599,025,254.55	1,663,764,825.00	64,739,570.45
TOTAL	1,121,537,403.08	1,508,017,187.00	386,519,783.92
	2,923,071,051.79	3,423,768,681.00	500,697,629.21
4D Regional Development:			
Ministry of Rural Devt.	Actual	Total Budget	Variance
	57,153,903.46	70,005,593.00	12,851,689.54
4E Social Service Sector:			
Ministry of Women Affairs	Actual	Total Budget	Variance
Ministry of Education	21,285,821.51	28,264,656.00	3,978,834.49
Teachers Service Commission	4,512,322,968.13	5,069,685,701.16	557,362,733.03
	11,172,721.78	12,380,453.00	907,731.22

	Ministry of Health			898,660,852.99	960,980,023.00	62,519,170.01
	Ministry of Local Govt. Affairs			62,099,768.01	81,507,507.00	19,407,738.99
	Ministry of Social Welfare, Youth & Sport			329,412,901.37	385,801,815.00	56,388,910.63
	TOTAL			5,838,055,086.79	6,538,620,155.16	700,565,118.37
4F	Administrative Sector:					
	State Boundary Commission		Actual		Total Budget	Variance
	State Emergency Manng. Agency (SEMA)					
	Budget Monitoring, Price Intelligence And Public Procurement Unit					
	State Pension Board		3,975,133.51	4,221,613.00	246,509.49	
	Bereav for Information Technology		-	49,371,782.00	49,371,782.00	
	Muslim Pilgrims Welf. Board		11,663,365.38	11,821,144.00	157,778.62	
	Christians Pil. Welf. Board		-	20,046,629.00	20,046,629.00	
	Office of the Chief of staff		5,880,674.14	6,648,528.00	767,853.86	
	Base		6,545,349.80	13,006,450.00	6,461,100.20	
	Banah State Television		-	-	-	
	Banah Radio Corporation		-	-	-	
	State INEC		74,501,923.68	87,835,412.00	13,333,488.32	
	TOTAL		116,419,826.98	133,512,649.00	17,092,822.02	
			18,516,305.80	23,000,478.00	4,484,172.20	
			237,502,579.29	349,464,715.00	111,962,135.71	
4H	ECONOMIC SECTOR					
	COLLEGE OF AGRICULTURE		Actual	Total Budget	Variance	
	BSADP		306,239,359.80	537,950,450.00	141,711,090.20	
	BASAC		454,235,799.76	605,555,558.00	151,319,758.24	
	Galamb Ranching Company		38,738,058.62	56,747,887.00	18,009,828.38	
	DMO		40,358,689.90	47,298,536.00	6,939,846.10	
	Board of Internal Revenue		-	-	-	
	Banah Geographic Information Service		321,392,821.02	403,459,150.00	79,066,328.98	
	State Development Board		-	101,530,557.00	101,530,557.00	
	State Water Board		110,702,584.25	143,112,597.00	32,409,912.75	
	RTVVASA		200,922,941.16	235,512,263.00	34,589,321.84	
	TOTAL		1,627,946,079.99	2,190,480,692.72	428,594,042.98	
			53,355,825.48	59,403,685.72	6,047,860.24	
4I	LAW & JUSTICE					
	State Sharia Commission		Actual	Total Budget	Variance	
	TOTAL		91,526,826.65	105,389,207.00	13,862,380.35	
4J	SOCIAL SERVICE SECTOR					
	Banah State Comm. For Youth and Women Rehab and Dev.		27,861,728.03	35,294,191.00	7,432,462.97	
	Agency For Orphans & Vul. Children		-	-	-	
	SSMB		18,773,936.62	123,009,649.00	104,235,698.38	
	Banah State Scholarship Board		219,720,861.98	246,449,110.00	26,728,248.02	
	PTICDA		362,517,484.26	409,555,666.00	47,038,181.74	
	Hospitals Management Board		10,049,489.29	11,642,634.00	1,593,144.71	
	College Of Nursing and Widwery Banah		969,040,734.60	1,042,583,409.00	73,542,674.40	
	Sch. Of Health Tech. Ningi		4,547,099,209.92	4,555,411,620.00	8,312,410.08	
	DRTGS AND MEDICAL AND CONSUMABLES MGT AGENCY		91,472,211.40	179,204,060.00	87,731,848.60	
	Specialist Hospital Board		184,600,308.66	185,000,000.00	399,691.34	
	BACATMA		17,393,745.21	21,253,045.00	3,859,299.79	
	Health Contributory Management Agency		339,895,072.79	574,484,200.00	234,589,127.21	
	Banah State Health Trust Fund		115,872,897.69	118,199,368.00	2,326,470.31	
	BASEPA		-	16,000,000.00	16,000,000.00	
			469,090,646.12	108,975,570.00	360,115,076.12	
				469,861,358.00	770,711.88	

	State Audit Dept.		4,146,922.00	76,130,000.00	31,683,075.00	
	Local Govt. Audit Dept.		3,868,750.00	18,030,000.00	14,161,250.00	
	Civil Service Commission		13,801,685.00	23,130,000.00	9,328,315.00	
	Local Govt Service Comm.		3,708,441.91	17,841,488.00	44,133,043.09	
	TOTAL		16,000,789,414.34	18,794,469,421.00	2,793,680,006.66	
6B	Economic Sector:					
	Ministry of Agriculture	Actual	16,138,718.50	135,171,313.00	119,032,564.50	
	Ministry of Finance		6,721,391,367.77	7,205,000,000.00	483,605,632.23	
	Office Of The Accountant General		515,059,488.01	751,836,220.00	235,866,731.99	
	Ministry of Trade & Investment		28,573,788.77	182,650,000.00	131,076,211.23	
	Min. of Cooperatives & SME Devt.		3,338,601.82	27,040,000.00	70,418,625.00	
	Min. of power, Science & Technology		8,881,375.00	79,300,000.00	140,461,816.00	
	Ministry of Works & Transport		166,778,675.00	307,240,491.00		
	Ministry of Housing		1,295,000.00	68,500,000.00		
	Ministry of Solid Mineral		4,432,900.00	34,100,000.00		
	Ministry of Environment		73,1938.00	51,187,500.00		
	Ministry of Budget & Econ. Plan.		71,406,092.99	242,897,293.00	171,491,200.01	
	Service Wide Vote		2,703,957.90	8,259,115,570.00	8,259,115,570.00	
	Min. of Water Resources		7,541,637,953.76	21,324,172.00	21,820,214.10	
	TOTAL			17,368,852,559.00	9,706,641,107.06	
6C	Law & Justice:					
	Judicial Service Comm.	Actual	33,089,074.00	32,619,024.00	18,659,950.00	
	Judiciary		66,558,654.00	441,150,000.00	374,491,346.00	
	Sharia Court of Appeal		145,893,218.75	249,900,000.00	104,006,781.25	
	TOTAL		98,708,515.00	199,230,000.00	100,521,485.00	
6D	Regional Development:		345,549,461.75	943,229,024.00	597,679,562.25	
	Ministry of Rural Devp.	Actual	6,759,000.00	9,860,000.00	3,101,000.00	
	TOTAL		6,759,000.00	9,860,000.00	3,101,000.00	
6E	Social Service Sector:					
	Ministry of Women Affairs	Actual	218,999,600.00	280,412,112.00	70,412,512.00	
	Ministry of Education		1,326,630,682.10	2,138,110,000.00	831,479,317.90	
	Teachers Service Commission		11,474,975.00	14,042,159.00	32,567,184.00	
	Ministry of Health		318,560,969.38	121,105,000.00	(197,455,969.38)	
	Ministry of Local Govt. Affairs		-	290,000,000.00	290,000,000.00	
	Ministry of Social Welfare, Youth & Sport		117,157,957.01	383,301,285.00	266,143,327.99	
	TOTAL		1,992,824,183.49	3,285,970,556.00	1,293,146,372.51	
	OVERHEAD COST SUMMARY					
	Administrative Sector:					
	Economic Sector:		16,000,789,414.34	18,794,469,421.00	2,793,680,006.66	
	Law & Justice:		7,541,637,953.76	17,368,852,559.00	9,827,214,605.24	
	Regional Development:		345,549,461.75	943,229,024.00	597,679,562.25	
	Social Service Sector:		6,759,000.00	9,860,000.00	3,101,000.00	
			1,992,824,183.49	3,285,970,556.00	1,293,146,372.51	
			23,587,560,013.34	40,402,381,560.00	14,514,821,546.66	
7	Consolidated Revenue Fund Charges (Pension & Gratuity)					
	Administrative Sector:	Actual				
	Pension and Gratuity		6,174,519,910.36	6,875,443,878.00	400,923,967.64	

	Severance Gratuity						
	TOTAL		6,474,519,910.36	6,875,443,878.00	400,923,967.64		
8A	SUBVENTION TO PARASTATALS						
	Administrative Sector:		Actual	Total Budget	Variance		
	State Boundary Commission		9,125,502.74	49,371,993.00			
	State Emergency Manag. Agency (SEMA)		502,053,657.00	516,410,507.00			
	Budget Monitoring, Price, Intelligence and public Procurement unit		-	76,100,000.00			
	State Pension Board		775,000.00	44,879,014.00			
	Bureau for Information Technology		-	26,315,000.00			
	Muslim Pilgrims Welfare Board		3,566,150.00	72,700,000.00			
	Christian Pilgrims Welfare Board		13,179,000.00	41,220,000.00			
	office of the chief of staff		272,403,843.32	402,477,228.00			
	Branch State Assembly Service Commission		18,537,050.00	130,189,000.00			
	Branch State Television		18,000,000.00	58,200,000.00			
	Branch Radio Corporation		15,064,250.00	163,089,300.00			
	State INEC		14,336,802.42	91,300,000.00			
	TOTAL		868,141,255.48	1,692,252,132.00	649,303,522.26		
8B	Economic Sector:		Actual	Total Budget	Variance		
	College Of Agriculture		-	34,019,000.00			
	Branch State Agricultural Development Prog. (BSADP)		3,505,000.00	138,434,623.00			
	BASAC		797,638.20	44,795,774.00			
	Galambi Ranching Company		1,731,255.50	2,805,320.00			
	Board of Internal Revenue		761,556,546.09	903,044,500.00			
	Branch Geographic Information Service		14,890,500.00	147,450,000.00			
	State Development Board		8,099,528.09	105,846,460.00			
	Branch State Water Board		48,876,443.02	123,757,214.00			
	RT/VVASA		12,708,734.48	36,700,000.00			
	TOTAL		852,165,645.38	1,536,852,568.00	684,686,922.62		
8C	Law & Justice:		Actual	Total Budget	Variance		
	State Sharia Commission		9,912,411.60	39,700,000.00			
	TOTAL		9,912,441.60	39,700,000.00	29,787,558.40		
8D	Social Service Sector:		Actual	Total Budget	Variance		
	Branch State Comm. For Youth and Women Rehab and Dev.		70,952,519.16	329,050,000.00			
	Agency For Orphans & Vul. Children		1,142,479.56	370,074,346.00			
	State Universal Basic Education Board (SUBEB)		149,107,935.73	472,650,000.00			
	Agency Nonadic Education		701,750.00	32,139,000.00			
	Special Schools Management Board (SSMB)		209,527,345.65	119,265,760.00			
	Branch State Scholarship Board		30,587,498.50	288,650,000.00			
	BALCH STATE UNIVERSITY		-	128,292,113.00			
	College Of Education Azare		627,125.00	228,647,350.00			
	A D Rufai CLIS Misan		16,370,000.00	151,625,000.00			
	ATAP Branch		3,250,000.00	209,350,000.00			
	State Library Board		3,669,725.00	9,907,500.00			
	Branch State Agency For Mass Education (BASAME)		800,000.00	68,565,374.00			
	College of Education KANGERE		950,000.00	148,000,000.00			
	PIIDA		19,315,000.00	94,000,000.00			
	Hospitals Management Board		812,564,810.44	905,765,000.00			
	College Of Nursing and Widewery Branch		23,117,642.50	55,133,796.00			
	Sch. Of Health Tech. Ningi		6,030,200.00	163,220,000.00			
	Drugs & Medical Consumables Management Agency		1,551,815.00	234,930,000.00			

	Secretary to The State Government (Governor's Office)	696,015,257.41	3,751,000,000.00	3,054,984,742.59	
	Muslim Pilgrims Welfare Board	-	117,261,200.00	117,261,200.00	
	Christian Pilgrims Welfare Board	1,125,000.00	120,576,000.00	119,451,000.00	
	Office of The Chief of Staff	136,000,000.00	2,500,000,000.00	2,364,000,000.00	
	Ministry of Religious Affairs & Community Relations	3,000,000.00	138,578,000.00	135,578,000.00	
	State House of Assembly	-	2,272,449,805.00	2,272,449,805.00	
	Branch State Assembly Service Commission	-	211,780,000.00	211,780,000.00	
	Ministry of Information	10,450,000.00	250,048,663.00	239,598,663.00	
	Office of The Head of Civil service	20,000,000.00	1,52,800,000.00	132,800,000.00	
	Office of The State Auditor General	-	91,205,960.00	91,205,960.00	
	Local Govt Audit	-	60,000,000.00	60,000,000.00	
	Civil Service Commission	-	4,600,000.00	4,600,000.00	
	Local Govt Service Comm.	-	51,700,000.00		
	State INEC	-	747,620,000.00	747,620,000.00	
	TOTAL	866,590,257.41	10,779,319,206.00	9,624,003,981.59	
11C	Economic Sector:	Actual	Total Budget	Variance	
	Ministry of Agriculture	499,601,765.96	2,471,444,600.00	1,971,842,834.04	
	College Of Agriculture	-	91,297,424.00	91,297,424.00	
	Branch State Agricultural Development Prog. (BSADP)	193,775,775.97	1,327,838,628.00	1,134,062,852.03	
	BASAC	-	425,000,000.00	425,000,000.00	
	Galambu Ranching Company	180,000.00	10,397,156.00	9,917,156.00	
	Ministry of Finance	1,529,676,692.31	1,422,300,000.00	(107,176,692.31)	
	Office Of The Accountant General	301,291,820.50	533,835,161.00	232,543,340.50	
	Board of Internal Revenue	394,472,371.18	1,273,921,500.00	879,449,128.82	
	Ministry of Trade & Investment	138,526,819.20	2,520,921,360.00	2,382,394,540.80	
	Ministry of Cooperatives & SME Dev't	-	503,500,000.00	503,500,000.00	
	Ministry of Power, Science & Technology	125,928,507.91	1,427,177,600.00	1,301,249,092.09	
	Ministry of Works & Transport	6,000,958,985.68	15,507,968,524.56	9,507,009,538.88	
	Ministry of Housing	37,810,000.00	708,254,928.00	670,444,928.00	
	Branch Geographic Information Service	50,411,390.00	1,163,524,461.00	1,113,113,071.00	
	State Development Board	3,067,299.81	17,789,843,862.42	14,722,044,048.35	
	Ministry of Solid Mineral	-	414,384,000.00	414,384,000.00	
	Ministry Environment	25,809,500.00	855,431,624.00	829,622,124.00	
	Ministry of Budget & Econ. Plan.	106,723,775.00	1,259,364,345.00	1,152,640,570.00	
	Ministry of Water Resources	-	911,631,617.00	911,631,617.00	
	Branch State Water Board	6,068,017,593.12	11,163,211,464.00	5,095,193,870.88	
	RT WASA	2,608,350.00	8,594,000,000.00	8,591,391,750.00	
	TOTAL	18,543,893,060.90	70,426,568,254.98	51,882,675,194.08	
11D	Law & Justice:	Actual	Total Budget	Variance	
	Judicial Service Commission	490,000.00	377,500,000.00	377,410,000.00	
	Ministry of Justice	-	60,607,611.00	60,607,611.00	
	Judiciary	81,223,505.76	1,346,500,000.00	1,265,276,494.24	
	Sharia Court of Appeal:	1,381,019.17	461,770,000.00	463,388,980.83	
	Regional Development:	83,094,614.93	2,249,777,611.00	2,166,682,996.07	
	Ministry for Rural Development	126,985,175.00	6,504,046,107.59	6,377,060,932.59	
	TOTAL	126,985,175.00	6,504,046,107.59	6,377,060,932.59	
11E	Social Service Sector:	Actual	Total Budget	Variance	
	Branch State Comm. For Youth and Women Rehab and Dev.	1,978,329,672.89	5,585,000,000.00	3,606,670,327.11	
	Ministry of Women Affairs	-	196,000,000.00	196,000,000.00	
	Agency For Orphan & Vulnerable Children	7,897,424.00	2,128,623,655.00	2,120,725,741.00	
	Ministry of Education	1,292,684,645.09	4,085,332,986.87	3,392,848,341.78	

GOVERNMENT HOUSE	33,892,350.18	5,292.12		
DEPUTY GOVERNOR OFFICE (DGO)	808,077.66	34,131.00		
SECRETARY TO THE STATE GOVERNMENT (SSG)	-	-		
COOPERATIVE AND POVERTY ALLEVIATION (MCPA)	-	-		
MIN OF SPECIAL DUTIES (MSD)	-	-		
MINISTRY OF REL. AFFAIRS & COMM. RELATIONS (MORAKRO)	123,531.13	165,785.58		
BATCHEL STATE HOUSE OF ASSEMBLY (BAHA)	(9,518,963.90)	(9,006,153.33)		
BATCHEL STATE ASSEMBLY SERVICE COMMISSION (BASO)	37,221.82	11,650.00		
MINISTRY OF INFORMATION (MOI)	(15,975.12)	-		
OFFICE OF THE HEAD OF CIVIL SERVICE (OHCS)	6,318,660.70	5,125.00		
OFFICE OF STATE AUDITOR GENERAL (STATE AUDIT)	20,000.00	21,450.00		
OFFICE OF AUDITOR GENERAL FOR LOCAL GOVT (G.AUDIT)	160,017.27	10,000.00		
CIVIL SERVICE COMMISSION (CSO)	78,117.01	4,750.00		
LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)	56.91	3,612.00		
MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	-	-		
MINISTRY OF AGRICULTURE	62,098.70	-		
MINISTRY OF EDUCATION	295,666.63	13,793,913.59		
MINISTRY OF COMMERCE	410,614.19	15,000.00		
MINISTRY OF FINANCE	65,177,241.12	15,919,327.14		
MINISTRY OF HEALTH	43,388,710.67	3,608,690.57		
MINISTRY OF JUSTICE	212,836.22	1,613,973.41		
MINISTRY OF WORKS & TRANSPORT	203,780.15	31,305,735.93		
MINISTRY OF LANDS & SURVEY	23,887,193.24	19,370.00		
MINISTRY OF WATER RESOURCES	805,521.11	8,700.00		
MINISTRY OF YOUTH & SPORTS	-	-		
THE JUDICIARY	100,767.00	9,960.00		
JUD. SERVICE COMMISSION	8,405.79	-		
TEACHERS SERVICE COMMISSION	173,141.72	899.00		
ZONAL EDUCATION OFFICE BATCHEL	117,142.99	147,142.99		
ZONAL EDUCATION OFFICE KATACLM	-	-		
ZONAL EDUCATION OFFICE DARAZO	-	-		
SCHOLARSHIP BOARD	1,123,563.39	7,336,500.31		
SIARIA COURT OF APPEAL	316,890.17	-		
MINISTRY OF BUDGET & PLANNING	-	-		
BOARD OF INTERNAL REVENUE	97,182,131.30	131,218,391.80		
MINISTRY OF WOMEN AFFAIRS	10,469,200.15	57,000.00		
MINISTRY OF RURAL DEVELOPMENT	60,891,271.10	7,859.13		
MINISTRY OF TOURISM & CULTURE	-	-		
MINISTRY OF HIGHER EDUCATION	-	-		
MINISTRY OF SCIENCE & TECHNOLOGY	913,619.85	(361,750.00)		
MINISTRY OF SOLID MINERALS	5,738.60	870.98		
MINISTRY OF SOCIAL DEVELOPMENT	101,022.70	-		
MINISTRY OF FORESTRY & ENVIRONMENT	-	-		
MINISTRY OF ANIMAL RESOURCES	-	-		
MINISTRY OF POWER & ENERGY	-	-		
COLLEGE OF HEALTH TECH. NINGI	125,757.12	49,000.00		
BRC (AIDS & GRANTS)	-	(1,036.93)		
SEMA	-	7,000.00		
MUSLIM PILGRIMS WELFARE BOARD	-	2,504,981.00		
CHRISTIAN PILGRIMS WELFARE BOARD	-	-		
BATCHEL STATE TELEVISION	-	13,760.07		
STATE PENSION BOARD	-	-		
STATE INEC	-	980,138.11		
COLLEGE OF AGRICULTURE	-	-		
BSADP	-	-		
BASAC	-	-		
BAGIS	-	(1,000,630.00)		
GALAMBI RANCHING	-	1,511.25		
BATCHEL STATE WATER BOARD	-	-		

19	External Loans States						
19	PUBLIC DEBT CHARGES	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019		
	EXTERNAL LOANS	27,921,654,066.45	14,828,052,821.93	1,434,749,344.40	41,314,957,543.98		
	TOTAL	27,921,654,066.45					
20	States Bonds & Treasury Bonds						
	Name of Financial Institution	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019		
	States Bonds 2021 & FCNTreasury Bonds 2034	18,743,776,863.07		3,443,049,106.80	15,300,727,756.27		
	Judgement Debts	18,743,776,863.07	-				
21	Nigerian Treasury Bills (NTB)	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019		
	Opening Balance as at 1st Jan. 2015						
	Add: Additional NTB Issued						
	Less: NTB Repaid						
	Loans as at 31st December, 2015						
22	Development Loan Stock	Opening balances at at 1/1/2019	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019		
	TOTAL						
20	Other Internal Loans (Promissory Notes)	LOAN AMOUNT	INTEREST RATE	DATE SIGN	MATURITY DATE	AMOUNT OUTSTANDING	
	FCN Bond 2034	6,500,000,000.00	14.83%		Jun-31	6,123,932,743.27	
	Zenith Bank Bailout Loan	8,609,100,000.00	9.00%		Aug-35	7,793,016,703.16	
	CBN MSME DF	2,000,000,000.00	6.00%		Jan-27	1,450,000,000.00	
	GT Bank (ECN) Bail out Loan	10,000,000,000.00	9.00%		Apr-36	9,222,909,476.12	

	FCN Budget support Facility	17,569,000,000.00	9.00%		Aug-20	17,530,179,397.28
	Banque State Bond 2026 RST 1	10,402,894,328.00	16.50%		Nov-26	9,176,795,011.00
	UBA Pls CACS	5,000,000,000.00	9.00%		Mar-22	3,032,636,970.36
	UBA Pls CACS II	3,000,000,000.00	9.00%		May-22	1,904,682,972.66
	UBA Pls CID loan	5,000,000,000.00	20.00%		Jun-21	3,929,376,726.81
	UBA Pls CFI loan (Adda Nig. Limited)	3,500,000,000.00	18.00%		Aug-22	3,197,136,577.98
	SDCs Counter Part Funding (ZIB)	250,000,000.00	18.00%		Jun-20	130,579,519.70
24	Other Revenue Sources					
	Name of Financial Institution	Opening balances at 1/1/2018	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2019	
		50,618,116,722.35	5,291,898,576.38	7,719,496,954.36	48,190,518,344.37	
	TREASURY CLEARANCE/OTHER GOVT FUNDS					
	TRUST & OTHER PUBLIC FUNDS		AMOUNT 2018	AMOUNT 2019	increase/decrease	
	DEPOSITS		(1,384,370,169.90)	(92,593,708.04)	1,291,776,461.86	
	RETENTION DEPOSIT		-	6,560,214,316.26	6,560,214,316.26	
	STATION DEPOSIT		(1,384,570,169.90)	6,467,620,608.22	7,852,190,778.12	
	41030101 UNREMITTED PAYE		2,112,163,967.24	352,087,850.13	(1,760,376,117.11)	
	PAYE DEDUCTION REMITTED TO AG		2,112,463,967.24	352,087,850.13	(1,760,376,117.11)	
	4103102 UNREMITTED WITHHOLDING TAX		(425,679,789.93)	(119,669,081.61)	306,010,708.32	
	41030103 VALUE ADDED TAX		-	-	-	
	5% VAT DEDUCTION FROM SERVICES PAYMENT		(1,641,662,104.47)	(598,546,117.99)	1,043,115,986.48	
	41030202 CONTRIBUTORY PENSION SCHEME		328,009,571.71	328,009,571.71	-	
	PENSION CONTRIBUTION		328,009,571.71	328,009,571.71	-	
	41030203 UNION DUES		839,182,315.86	883,176,518.79	43,994,032.93	
	CHECK OF SYSTEM (DED. UNION DUES)		839,182,315.86	883,176,518.79	43,994,032.93	
	41030204 HOUSING REVOLVING FUND DED.		(1,205,014,788.89)	(1,209,307,543.29)	(4,292,754.40)	
	41030205 COOPERATIVE SOCIETY		17,000,454.23	(6,070,025.62)	(23,070,479.85)	

	41030206 HOUSING FUND			(687,025,419.22)	(783,170,473.18)	(96,145,053.96)	
				-			
	41030208 WELFARE LOAN SCHEME			-			
				151,412,362.43	151,254,765.53	(157,596.90)	
	41030209 DEPENDENT FUND			-			
				(299,358,018.86)	(299,358,018.86)	-	
				(299,358,018.86)	(299,358,018.86)	-	
	41030210 POVERTY ALLEVIATION			-			
				4,810,668.36	4,810,668.36	-	
	41030214 LOAN DEDUCTION			-		-	
				(7,428,557.79)	275,671,182.37	283,099,740.16	
	41030216 OVER PAYMENT RECOVERABLE			(19,137,785.30)	(22,786,896.08)	(3,649,110.78)	
	OVER PAYMENT RECOVERY			(19,137,785.30)	(22,786,896.08)	(3,649,110.78)	
	41030217 OTIHE DEDUCTION			-	(71,082,704.22)	(71,082,704.22)	
					(9,000.00)	(9,000.00)	
	HEALTH INSURANCE SCHEME			(2,216,997,294.53)	5,352,631,134.26	7,569,628,428.79	
	TOTAL OF OTHER PUBLIC FUNDS					21,296,693,552.33	
	TOTAL BTL RECEIPT & PAYMENTS						
26	CONTINGENT LIABILITIES AS AT YEAR END			AMOUNT 2018	AMOUNT 2019		
	Contractors arrears			15,630,658,730.00	10,008,742,273.91		
	Indigent Debt			5,415,006,076.17	7,526,689,124.93		
	Gratuity arrears (State Government)			16,939,715,714.91	19,861,991,435.47		
	Electricity Bill Arrears				437,311,860.15		
	Rented Properties Arrears				91,883,939.78		
	TOTAL CONTINGENT LIABILITIES			37,985,380,521.17	37,992,618,654.24		

SUPPLEMENTARY NOTES						
NOTES 1 A BREAK DOWN OF RECURRENT EXPENDITURE IN RESPECT OF FOUR MDA's (
	2019			2018		
MDA's	Personnel	Overheads	Total	Personnel	Overheads	Total
Ministry of Finance	172,565,540.88	6,721,394,367.77	6,893,959,908.65	180,444,693.61	5,158,025,520.83	5,347,470,214.44
Ministry of Budget and Economic Planning	123,454,551.51	71,406,092.99	194,860,644.50	127,090,404.05	89,536,954.53	216,627,358.58
Bauchi State Board of Internal Revenue	324,392,821.02	761,556,546.09	1,085,949,367.11	323,148,428.62	549,857,747.95	873,006,176.57
Office of the Accountant General	782,290,086.52	515,959,488.01	1,298,249,573.53	778,719,705.27	752,703,252.62	1,531,422,957.89
TOTAL	1,402,702,998.93	8,070,316,494.86	9,473,019,493.79	1,418,403,231.55	6,550,123,475.93	7,968,526,707.48

NOTES 2 BREAK DOWN OF INDEPENDENT REVENUE (IGR) 2 A
DETAILS STATEMENT OF RECURRENT REVENUE FOR THE PERIOD ENDED 31ST

REVENUE		
2 A		
PERSONAL TAXES		
MDA: BOARD OF INTERNAL REVENUE		
		ACTUAL
12010105	PAY AS YOU EARN (CURRENT)	6,238,158,514.35
12010103	DIRECT ASSESSMENT TAX (CURRENT)	22,159,256.89
12010101	5% WHT ON PMT TO CONTRACTORS	3,113,038.48
12010101	10% WHT ON BANK INTEREST	247,880,105.91
12010101	10% WHT TAX ON RENTS	212,800.00
12010115	STAMP DUTY TAX	2,634,748.25
12010115	10% WHT TAX ON DIVIDEND	-
TOTAL - PERSONAL TAXES		6,514,158,463.88
2 B		
LICENCES		
MDA: BOARD OF INTERNAL REVENUE		
Economic Code	Description	ACTUAL
12020132	MOTOR VEHICLE LICENSES	47,569,325.00
12020133	DRIVERS' LICENSES	23,798,001.60
12020137	TRADE PERMIT LICENSES	8,214,000.00
	HACKEY PERMIT	-
	TESTING FORM FOR ROAD WORTHNESS	-
SUB-TOTAL		79,581,326.60
LICENCES		
MDA: MINISTRY OF AGRICULTURE		
Economic Code	Description	ACTUAL
12020119	FISHING PERMITS	-
12020122	PRODUCE BUYING LICENSES	233,200.00
12020126	TRACTOR HIRING SERVICES	-
12020121	HUNTING PERMITS	-
12020116	CATTLE DEALERS LICENSES	-
12020446	Agricultural/Vetenary Services	-
SUB-TOTAL		174,500.00
LICENCES		407,700.00
MDA: MINISTRY OF HEALTH		
Economic Code	Description	ACTUAL
12020134	PATENT MEDICINE & DRUG STORES LICENSES	-
12020136	HEALTH FACILITIES LICENSES	-
SUB-TOTAL		-
LICENCES		0
MINISTRY OF SOCIAL, YOUTH AND SPORTS		
Economic Code	Description	ACTUAL
12020131	CINEMATOGRAFY LICENSES	-
SUB-TOTAL		-
LICENCES		0
MINISTRY OF INFORMATION, TOURISM AND CULTURE		

Economic Code	Description	ACTUAL
120201	LICENCE GENERAL	
12020113	BRICKMAKING, etc, LICENCE.	-
	SUB-TOTAL	0
	TOTAL - LICENCES	
	2 C	
	BOARD OF INTERNAL REVENUE	
	FEEs	
Economic Code	Description	ACTUAL
12020409	WEIGHTS & MEASURE FEES	-
12020434	MOTOR VEHICLE REGISTRATION FEES	262,474,167.21
12020437	DEEDS/STAMP DUTY REGISTRATION FEES	2,117,158.68
12020448	DEVELOPMENT LEVIES	883,775.00
	SUB-TOTAL	265,475,100.89
	FEEs	
	MINISTRY OF AGRICULTURE	
Economic Code	Description	ACTUAL
12020451	timber & forest fees	-
12020446	agricultural/vetinary services fees	2,391,580.00
	SUB-TOTAL	2,391,580.00
	FEEs	
	GALAMBI RANCHING COMPANY	
Economic Code	Description	ACTUAL
12020446	agricultural/vetinary services fees	-
	SUB-TOTAL	0
	FEEs	
	MINISTRY OF INDUSTRY TRADE AND INVESTMENT	
Economic Code	Description	ACTUAL
12020449	BUSINESS/TRADE OPERATING FEES	2,001,700.00
12020449	BUSINESS/TRADE OPERATING FEES	148,000.00
12020453	APPLICATIONS FEES	115,000.00
	SUB-TOTAL	2,264,700.00
	FEEs	
	MINISTRY OF EDUCATION	
Economic Code	Description	ACTUAL
12020450	INSPECTION FEES	3,899,700.00
12020453	APPLICATIONS FEES	1,122,100.00
	SUB-TOTAL	5,021,800.00
	FEEs	

MINISTRY OF JUSTICE		
Economic Code	Description	ACTUAL
120204	FEES - GENERAL	
12020417	CONTRACTOR REGISTRATION FEES	40,604,000.00
	SUB-TOTAL	40,604,000.00
	FEES	
	STATE DEVELOPMENT BOARD	
Economic Code	Description	ACTUAL
12020427	TENDER FEES	60,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	7,719,020.00
	SUB-TOTAL	7,779,020.00
	FEES	
	MINISTRY OF WORKS AND TRANSPORT	
Economic Code	Description	ACTUAL
12020415	TRADE TESTING FEES	
12020450	INSPECTION FEES	3,957,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	758,800.00
12020453	APPLICATIONS FEES	1,895,016.00
12020454	PARKING FEES	8,653,208.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	-
12020447	LAND USE FEES	2,306,608.51
12020453	APPLICATIONS FEES	-
12020428	FIRE SAFETY CERTIFICATE	276,000.00
	SUB-TOTAL	17,846,632.51
	FEES	
	MINISTRY OF SOCIAL, YOUTH AND SPORTS	
Economic Code	Description	ACTUAL
12020442	Association Fees, Clubs & Association	1,693,000.00
12020452	School/tuition/Examination Fees	150,000.00
12020442	Revenue from Wikki Tourist	119,000.00
	SUB-TOTAL	1,962,000.00
	FEES	
	BASEPA	
Economic Code	Description	ACTUAL
12020450	INSPECTION FEES	-
	SUB-TOTAL	0
	FEES	
	OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT	
Economic Code	Description	ACTUAL
12020449	BUSINESS/TRADE OPERATING FEES	9,166.67

	SUB-TOTAL	9,167
	FEES	
	THE JUDICIARY	
Economic Code	Description	ACTUAL
12020401	COURT FEES	
12020418	MARRIAGE/ DIVORCE FEES	11,415,793.16
	SUB-TOTAL	11,415,793.16
	FEES	
	SHARIA COURT OF APPEAL	
Economic Code	Description	ACTUAL
12020401	COURT FEES	
	SUB-TOTAL	5,207,500.00
	FEES	5,207,500.00
	GOVERNOR'S OFFICE	
Economic Code	Description	ACTUAL
12020417	CONTRACTOR REGISTRATION FEES	
	SUB-TOTAL	69,815,000.00
	FEES	69,815,000.00
	COLLEGE OF EDUCATION AZARE	
Economic Code	Description	ACTUAL
12020452	SCHOOL/ TUITION/ EXAMINATION FEES - UNDERGRADUATE	36,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES - OTHERS	-
12020453	Applications Fees	-
12020711	Earning from Commercial Activities	-
	SUB-TOTAL	36,000
	FEES	
	ABUBAKAR TATARI ALI POLYTECHNIC	
Economic Code	Description	ACTUAL
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	4,100,000.00
12020453	APPLICATION FEES	-
	SUB-TOTAL	4,100,000
	FEES	
	BAUCHI STATE UNIVERSITY	
Economic Code	Description	ACTUAL
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-
12020453	APPLICATION FEES	-
	SUB-TOTAL	0
	FEES	
	COLLEGE OF AGRICULTURE	
Economic Code	Description	ACTUAL
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-

12020453	APPLICATION FEES	
	SUB-TOTAL	-
	FEES	0
	CLIS MISAU	
Economic Code	Description	ACTUAL
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	
12020453	APPLICATION FEES	-
	SUB-TOTAL	-
	FEES	0
	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE	
Economic Code	Description	ACTUAL
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	755,111.20
12020453	APPLICATION FEES	-
	SUB-TOTAL	-
	FEES	755,111.20
	SPECIAL SCHOOLS MANAGEMENT BOARD	
Economic Code	Description	ACTUAL
12020453	APPLICATION FEES	-
	SUB-TOTAL	-
	FEES	0
	COLLEGE OF NURSING AND MIDWIFERY	
Economic Code	Description	ACTUAL
12020424	ACCREDITATION FEES	-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-
12020453	APPLICATION FEES	-
	SUB-TOTAL	72,500.00
	FEES	72,500
MDA:	COLLEGE OF HEALTH TECHNOLOGY NINGI	
Economic Code	Description	ACTUAL
12020424	APPLICATION FEES	-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-
	SUB-TOTAL	-
	FEES	0
MDA:	MINISTRY OF POWER AND SOLID MINERALS	
Economic Code	Description	ACTUAL
12020431	Environmental Impact Assessment Fees (EIA)	-
	SUB-TOTAL	-
	FEES	0
MDA:	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	

Economic Code	Description	ACTUAL
120204	FEES - GENERAL	
12020449	business/Trade Operating fees	
	SUB-TOTAL	0
	FEES	
MDA:	MUSLIMS PILGRIMS WELFARE BOARD	
Economic Code	Description	ACTUAL
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	
	SUB-TOTAL	0
	FEES	
MDA:	BAUCHI GEOGRAPHIC INFORMATION SERVICE	
Economic Code	Description	ACTUAL
120204	FEES - GENERAL	
	Document Registration & Processing Fees	-
	Grant of Cof O (Preparation)	-
	Grand Rent	-
	Registration Fess (Cof O)	-
	SUB-TOTAL	-
	TOTAL - FEES	-
	2 D	
	FINES	
	BOARD OF INTERNAL REVENUE	
Economic Code	Description	ACTUAL
12020501	FINES/PENALTIES	
	SUB-TOTAL	5,242,377.31
	FINES	5,242,377.31
	BASEPA	
Economic Code	Description	ACTUAL
12020501	FINES/PENALTIES	
	SUB-TOTAL	290,130.00
	FINES	290,130
	THE JUDICIARY	
Economic Code	Description	ACTUAL
12020501	FINES/PENALTIES	
	SUB-TOTAL	2,630,285.00
	FINES	2,630,285.00
	SHARIA COURT OF APPEAL	
Economic Code	Description	ACTUAL
12020501	FINES/PENALTIES	
	SUB-TOTAL	6,348,249.00
	TOTAL - FINES	6,348,249.00

120206	SALES - GENERAL	
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
	SUB-TOTAL	0
	SALES	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	
Economic Code	Description	ACTUAL
120206	SALES - GENERAL	
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	111,500.00
	SUB-TOTAL	111,500
	SALES	
	BAUCHI STATE SCHOLARSHIP BOARD	
Economic Code	Description	ACTUAL
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
	SUB-TOTAL	0
	SALES	
	JUDICIAL SERVICE COMMISSION	
Economic Code	Description	ACTUAL
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	68,100.00
	SUB-TOTAL	68,100
	SALES	
MDA:	STATE UNIVERSAL BASIC EDUCATION	
Economic Code	Description	ACTUAL
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
	SUB-TOTAL	0
	SALES	
MDA:	LOCAL GOVERNMENT SERVICE COMMISSION	
Economic Code	Description	ACTUAL
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
	SUB-TOTAL	0
	TOTAL - SALES	58,910,255.49
	2 F	
	EARNINGS	
	BOARD OF INTERNAL REVENUE	
Economic Code	Description	ACTUAL
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,130,000.00
	SUB-TOTAL	5,130,000.00
	EARNINGS	
	MINISTRY OF TRADE AND INVESTMENT	
Economic Code	Description	ACTUAL

120207	EARNINGS -GENERAL	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	
	Yankari Transport Company	-
	Bauchi Fertilizer Company	-
	Bauchi Investment Corporation	-
	Wikki Hotels and Tours	-
	Galambi Ranching Company	-
	Bauchi Meat Product Company	-
	Alind Nigeria Limited	-
	Zaranda Hotels	-
	Bauchi Furniture Company	-
	Destination Hotel	-
	Yankari Loans and Savings Ltd.	-
	Bauchi Recycling Company	-
	SUB-TOTAL	0
	EARNINGS	
	MINISTRY OF EDUCATION	
Economic Code	Description	ACTUAL
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	
	SUB-TOTAL	0
	EARNINGS	
	STATE DEVELOPMENT BOARD	
Economic Code	Description	ACTUAL
120207	EARNINGS -GENERAL	
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	469,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	680,222.50
	SUB-TOTAL	1,149,222.50
	EARNINGS	
	SPORT COUNCIL	
Economic Code	Description	ACTUAL
120207	EARNINGS -GENERAL	
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	1,340,000.00
	SUB-TOTAL	1,340,000.00
	EARNINGS	
	BASEPA	
Economic Code	Description	ACTUAL
12020701	EARNINGS FROM CONSULTANCY SERVICES	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
	SUB-TOTAL	0
	EARNINGS	
	BATV	
Economic Code	Description	ACTUAL
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
	SUB-TOTAL	0
	EARNINGS	

	BRC	
Economic Code	Description	ACTUAL
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
	SUB-TOTAL	0
	EARNINGS	
	COLLEGE OF AGRICULTURE	
Economic Code	Description	ACTUAL
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
	SUB-TOTAL	0
	EARNINGS	
	CLIS MISAU	
Economic Code	Description	ACTUAL
120207	EARNINGS -GENERAL	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
	SUB-TOTAL	0
	EARNINGS	
MDA:	BAUCHI STATE WATER BOARD	
Economic Code	Description	ACTUAL
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
	SUB-TOTAL	0
	EARNINGS	
MDA:	BACYWORD	
Economic Code	Description	ACTUAL
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
	SUB-TOTAL	0
	EARNINGS	
MDA:	COLLEGE OF NURSING AND MIDWIFERY	
Economic Code	Description	ACTUAL
12020710	EARNINGS FROM GUEST HOUSES	-
	SUB-TOTAL	0
	EARNINGS	
	MINISTRY OF INFORMATION, TOURISM AND CULTURE	
Economic Code	Description	ACTUAL
120207	EARNINGS -GENERAL	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
12020705	EARNINGS FROM USE OF GOVERNMENT HALLS	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	1,009,786.94

	SUB-TOTAL	1,909,786.94
	EARNINGS	
	GALAMBI RANCHING COMPANY	
Economic Code	Description	ACTUAL
120207	EARNINGS -GENERAL	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	
	SUB-TOTAL	0
	EARNINGS	
	COLLEGE OF EDUCATION AZARE	
Economic Code	Description	ACTUAL
120207	EARNINGS -GENERAL	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	
	SUB-TOTAL	0
	EARNINGS	
	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY	
MDA:		
Economic Code	Description	ACTUAL
120207	EARNINGS -GENERAL	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	
	SUB-TOTAL	0
	TOTAL - EARNINGS	0
	RENT ON GOVERNMENT BUILDINGS	
	2 G	
	OFFICE OF THE ACCOUNTANT GENERAL	
Economic Code	Description	ACTUAL
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	
12020801	RENT ON GOVT.QUARTERS	6,121,622.13
	SUB-TOTAL	6,121,622.13
	RENT ON GOVERNMENT BUILDINGS	
	MINISTRY OF AGRICULTURE	
Economic Code	Description	ACTUAL
120209	RENT ON GOVERNMENT BUILDINGS - GENERAL	
12020803	RENT ON GOVT BUILDINGS	
	SUB-TOTAL	0
	RENT ON GOVERNMENT BUILDINGS	
	MINISTRY OF INFORMATION, TOURISM AND CULTURE	
Economic Code	Description	ACTUAL
120209	RENT ON GOVERNMENT BUILDINGS - GENERAL	
12020803	RENT ON GOVT BUILDINGS	

	SUB-TOTAL	0
	RENT ON GOVERNMENT BUILDINGS	
	STATE DEVELOPMENT BOARD	
Economic Code	Description	ACTUAL
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	
12020803	RENT ON GOVT BUILDINGS	-
	SUB-TOTAL	0
	RENT ON GOVERNMENT BUILDINGS	
	SPORT COUNCIL	
Economic Code	Description	ACTUAL
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	
12020803	RENT ON GOVT BUILDINGS	-
	SUB-TOTAL	0
	TOTAL - RENT ON GOVERNMENT BUILDINGS	6,121,622.13
	2 H	
	RENT ON LANDS AND OTHERS	
	MINISTRY OF AGRICULTURE	
Economic Code	Description	ACTUAL
120209	RENT ON LAND & OTHERS - GENERAL	
12020905	LEASE RENTAL	65,500.00
	SUB-TOTAL	65,500.00
	RENT ON LANDS AND OTHERS	
	GALAMBI RANCHING COMPANY	
Economic Code	Description	ACTUAL
120209	RENT ON LAND & OTHERS - GENERAL	
12020906	RENTS ON GOVT. PROPERTIES	1,711,800.00
	SUB-TOTAL	1,711,800.00
	RENT ON LANDS AND OTHERS	
	MINISTRY OF ENVIRONMENT AND SOLID MINERALS	
Economic Code	Description	ACTUAL
120209	RENT ON LAND & OTHERS - GENERAL	
12020906	Lease Rental (Lease of Unity Pack to Eagle Sino)	-
	SUB-TOTAL	0
	RENT ON LANDS AND OTHERS	
	MINISTRY OF WORKS, LANDS AND HOUSING	
Economic Code	Description	ACTUAL
120209	RENT ON LAND & OTHERS - GENERAL	
12020901	RENT ON GOVT. LAND	3,961,024.46
	SUB-TOTAL	3,961,024.46
	TOTAL - RENT ON LANDS AND OTHERS	

	2 I	
	REPAYMENTS	
	OFFICE OF THE ACCOUNTANT GENERAL	
Economic Code	Description	ACTUAL
12021002	MOTOR VEHICLE ADVANCES	-
12021006	REFUNDS	4,217,040,670.12
	SUB-TOTAL	4,217,040,670.12
	TOTAL - REPAYMENTS	
	2 J	
	INVESTMENT INCOME	
	OFFICE OF THE ACCOUNTANT GENERAL	
Economic Code	Description	ACTUAL
120211	INVESTMENT INCOME	
12021102	DIVIDEND RECEIVED	256,134.73
	SUB-TOTAL	256,134.73
	INVESTMENT INCOME	
	MINISTRY OF AGRICULTURE	ACTUAL
Economic Code	Description	
120211	INVESTMENT INCOME	
12021103	OTHER INVESTMENT INCOME (CAC LOAN RECOVERY)	-
12021103	ANCHOR BORROWERS PROGRAMME	-
	SUB-TOTAL	-
	TOTAL - INVESTMENT INCOME	0
	INTEREST EARNED	
	OFFICE OF THE ACCOUNTANT GENERAL	
Economic Code	Description	ACTUAL
120212	INTEREST EARNED	
12021210	Bank Interest	278,090,822.68
12021211	Gains on Forex	674,637,663.59
	SUB-TOTAL	952,728,486.27
	TOTAL - INTEREST EARNED	
	RE-IMBURSEMENT	
	2 K	
	MINISTRY OF INDUSTRY TRADE AND INVESTMENT	
Economic Code	Description	ACTUAL
120213	RE-IMBURSEMENT GENERAL	
12021302	AUDIT FEES	435,000.00
	SUB-TOTAL	435,000.00
	STATE AUDIT DEPARTMENT	

2 E		
SALES		
OFFICE OF THE ACCOUNTANT GENERAL		
Economic Code	Description	ACTUAL
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	
12020614	Sales of Government buildings	39,284,755.49
SUB-TOTAL		-
SALES		39,284,755.49
MINISTRY OF AGRICULTURE		
Economic Code	Description	ACTUAL
12020608	SALES OF IMPROVED SEEDS/CHEMICALS (Fertilizer Sales)	
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	58,000.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	-
12020605	SALES OF FINGERLINGS	-
SUB-TOTAL		-
SALES		58,000
GALAMBI RANCHING COMPANY		
Economic Code	Description	ACTUAL
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	
SUB-TOTAL		-
SALES		0
MINISTRY OF WORKS, LANDS AND HOUSING		
Economic Code	Description	ACTUAL
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	20,000.00
SUB-TOTAL		19,248,500.00
SALES		19,268,500.00
CIVIL SERVICE COMMISSION		
Economic Code	Description	ACTUAL
12020601	SALES OF JOURNAL & PUBLICATIONS	
12020601	Sales of Gazettes	-
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
SUB-TOTAL		119,400.00
SALES		119,400.00
TEACHERS SERVICE COMMISSION		
Economic Code	Description	ACTUAL
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	
SUB-TOTAL		-
SALES		0
BASIEC		
Economic Code	Description	ACTUAL

Economic Code	Description	ACTUAL
120213	RE-IMBURSEMENT GENERAL	
12021302	AUDIT FEES	45,000.00
	SUB-TOTAL	45,000.00
	TOTAL - RE-IMBURSEMENT	
	GRAND TOTAL RECURRENT REVENUE	
	NOTE 19, 20 and 24	

20A	Other Internal Loans (Promissory Notes)	AMOUNT OUTSTANDING
	FGN Bond 2034	6,123,932,745.27
	Bauchi State Bond 2026 RST 1	9,176,795,011.00
		15,300,727,756.27
24	INTERNAL LOANS	
	Zenith Bank Bailout Loan	7,793,016,703.16
	CBN MSME DF	1,450,000,000.00
	GT Bank (ECA) Bail out Loan	9,222,909,476.42
	FGN Budget support Facility	17,550,179,397.23
	UBA Pls CACS	3,032,636,970.36
	UBA Pls CACS II	1,904,682,972.66
	UBA Plc CID loan	3,929,376,726.81
	UBA Plc CFFloan (Adda Nig. Limited)	3,197,136,577.98
	SDGs Counter Part Funding) (ZIB)	130,579,519.70
		48,190,518,344.37
19	EXTERNAL BEBT	
	External Debt (USD)	\$133,895,440.95
	Total External Debt (Naira)	41,314,957,543.93
	Conversion Exchange rate	\$309
20	TREASURY BONDS	15,300,727,756.27
24	INTERNAL LOANS	48,190,518,344.37

NOTE 19 (BREAK
DOWN OF FOREIGN
DEBT SERVICE)

22060102		foreign interest /discount - Long term borrowings (debt service)	
	02101	CBUDP	
	02101	Fadama II	66,484,111.56
		Bauchi Third National Urban Water Sector Reform	636,409,090.64
		Bauchi State The Inclusive Basic Service Delivery & Livelihood Empowerment	7,247,363.06
	02101	Governance and Capacity Building	51,303,232.54
	02101	HIV/AIDS	20,281,753.32

	02101	Bauchi State Health Project ADF (6.08%) CHF	5,410,263.80
	02101	Bauchi State Health Project ADF (6.08%) DEM (EUR)	-
	02101	Bauchi State Health Project ADF (6.08%) ESP (EUR)	-
	02101	Bauchi State Health Project ADF(6.08%) JPK	-
	02101	Bauchi State Health Project ADF (6.08%) USD	3,193,036.30
	02101	Bauchi Health System Dev. IV - ADF	34,877,961.04
	02101	Bauchi Health System Dev. IV - ADF	38,174,645.56
	02101	Bauchi State- Health Systems Development - IDA	21,206,239.22
	02101	Malaria Control Booster	78,866,101.66
	02101	Health System II (Additional Financing)	28,313,080.60
	02101	National Fadama III	26,018,661.08
	02101	Youth Empowerment and Social Support	-
	02101	2ND HIV/AIDS	12,129,290.72
	02101	Bauchi State Community and Social Development	202,226,349.66
	02101	Bauchi State-Local Empowerment & Environment-IDA	86,946,634.70
	02101	Bauchi State- Health Systems Development - IDA	-
	02101	Bauchi State -National Fadama II-IDA	-
	02101	Bauchi State - Malaria Control Booster Proj (Addtn Fin.)	15,842,210.72

		Bauchi State- State Education Programme Investment	
	02101		99,819,268.02
19	EXTERNAL BEBT SERVICE	TOTAL N	1,434,749,344.40
	Foreign Debt Service (USD)		\$ 4,643,201.76
	Foreign Debt Service (Naira)		1,434,749,344.40
	Conversion Exchange rate		\$309

220602		<i>DOMESTIC INTEREST/ DISCOUNT</i>	
22060202		domestic interest /discount - short term borrowings (debt service)	
	02101	Commercial and other Bank Loans	7,660,471,125.36
	02101	State Development Bond	3,443,049,106.80
22060301		Internal Public debt (Judgement)	59,025,829.00
		DOMESTIC LOANS REPAYMENT TOTAL	11,162,546,061.16

NOTE 3A (BREAK
DOWN OF CAPITAL
RECEIPS)

		CAPITAL RECEIPTS	
		MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	
Economic Code		Description	ACTUAL
140202		<i>other capital receipts</i>	
14020201	14020202	other capital receipts to cdf	
	1405	Local Government Contribution (Joint Projects)	6,560,259,638
	140501	LG Contribution (State University Project)	0
	14050101	Auditor General for Local government	0
		Local Government Contribution (Special Empowerment Intervention Programme)	0

		Local government Contributions (LG Elections)	0
	1403		
		Contribution to Ministry for Local Government Affairs	0
	140301		
		Contribution to Local Government Service Commission	0
	14030301		
		Contribution BASAME	0
		Head of Civil Service	0
		Contribution BACATMA	0
		Contribution to State Primary Health Care Dev. Agency	0
		NSHIP	0
		Public Officers/ Civil Servants Contribution to OVC (Trust Funds)	0
		Other Capital Receipt Sub-Total	6,560,259,638
	140302	MDA: BASOVCA	
Economic Code	14030201	Description	ACTUAL
140202		other capital receipts	
14020201		other capital receipts to cdf	
		Public Officers/ Civil Servants Contribution to OVC (Trust Funds)	0
		Other Trust Funds Contribution to BASOVCA	0
		Other Capital Receipt Sub-Total	0
		MINISTRY OF FINANCE AND ECONOMIC DEV.	
Economic Code		Description	ACTUAL
140202		other capital receipts	
14020201		other capital receipts to cdf	
14020201		Re-Imbursement	0
14020201		Infrastructural project Receipts	11,698,424,886
		Sub-Total Other Capital Receipt	11,698,424,886

		Total Other Capital Receipt	18,258,684,523.63
		MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	
Economic Code		Description	ACTUAL
140301		domestic loans/ borrowings receipt	
14030301		domestic loans/ borrowings from financial institutions	
		Commercial Agricultural Credit Scheme (CACS)	0
		Accelerated Agricultural Development Scheme	0
		Growth Enhancement Support (GES) 25% Fed. Govt Subsidy Contribution for provision of Fertilizer to small scale farmers	75,948,500
		Sub-Total Domestic Loans	75,948,500
		MINISTRY OF INDUSTRY TRADE AND INVESTMENT	
Economic Code		Description	ACTUAL
1403		loans/ borrowings receipt	
140301		domestic loans/ borrowings receipt	
14030301		domestic loans/ borrowings from financial institutions	
		Federal Mortgage Bank Loan - Housing Estate	0
		Loans for Purchase of Buses by Yankari Express	0
		Commercial Agric Credit Scheme - BAFCO	0
		Sub-Total Domestic Loans	0

MDA:		MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	
Economic Code		Description	ACTUAL
1403		loans/ borrowings receipt	
140301		domestic loans/ borrowings receipt	
14030301		domestic loans/ borrowings from financial institutions	
		Commercial Bank Loans	5,215,950,076
		Bailout	0
		Sub-Total Domestic Loans	5,215,950,076
		Total Domestic Loans	5,291,898,576.38
MDA:		RUWASSA	
Economic Code		Description	ACTUAL
140302		international loans/ borrowings receipt	
14030201		international loans/ borrowings from financial institutions	
		Inclusive Basic Service Delivery and Likelyhood Empowerment Intergrated Programme (IBSDLEIP) AfDB	0
		Sub-Total International Loans	0
MDA:		MIN. OF RURAL AND COMMUNITY DEVELOPMENT	
Economic Code		Description	ACTUAL
140302		international loans/ borrowings receipt	
14030201		international loans/ borrowings from financial institutions	
		Rural Access and Agricultural Marketing Project (RAAMP)	0

		Sub-Total International Loans	0
MDA:		MINISTRY OF EDUCATION	
Economic Code		Description	ACTUAL
140302		international loans/ borrowings receipt	
14030201		international loans/ borrowings from financial institutions	
		State Education Program Investment Project (SEPIP)	1,323,378,669
		Sub-Total International Loans	1,323,378,669
MDA:		BAUCHI STATE WATER BOARD	
Economic Code		Description	ACTUAL
140302		International loans/ borrowings receipt	
14030201		International loans/ Borrowings from Financial Institutions	
		3rd National Urban Water Sector Reform Project (NUWSRP3)	9,506,640,004
		Sub-Total International Loans	9,506,640,004
MDA:		STATE PLANNING COMMISSION	
Economic Code		Description	ACTUAL
140302		international loans/ borrowings receipt	
14030201		international loans/ borrowings from financial institutions	
		Youth Empowerment to Social Safety Operation (YESSO) (W/B)	2,054,336,359
		Sub-Total International Loans	2,054,336,359
MDA:		OFFICE OF THE HEAD OF CIVIL SERVICE	

Economic Code		Description	ACTUAL
140302		<i>international loans/ borrowings receipt</i>	
14030201		international loans/ borrowings from financial institutions	
		<i>Public Sector Governance Reform and Development Project</i>	0
		Sub-Total International Loans	0

MDA:

Economic Code		Description	ACTUAL
140302		<i>international loans/ borrowings receipt</i>	
14030201		international loans/ borrowings from financial institutions	
		<i>N-SHIP</i>	1,943,697,790
		<i>ARiN</i>	0
		Sub-Total International Loans	1,943,697,790

MDA:

Economic Code		Description	ACTUAL
140302		<i>international loans/ borrowings receipt</i>	
14030201		international loans/ borrowings from financial institutions	
		<i>Accelerating Nutrition Result in Nigeria (ANRiN)</i>	0
		<i>Saving One Million Lives Programme for results (SOML-PforR)</i>	0
		<i>WHO/ Global Affairs Canada Human Resource for HRH Project</i>	0
		<i>Child Spacing Programme (cti)</i>	0
		Sub-Total International Loans	0

MDA:		STATE PLANNING COMMISSION	
Economic Code		Description	ACTUAL
14030201		international loans/ borrowings from financial institutions	
		<i>Community and Social Development Project</i>	0
		Sub-Total International Loans	0
		Total International Loans	14,828,052,821.93

19	EXTERNAL BEBT		
	International loans (Foreign) (USD)		\$ 47,987,225.96
	International loans (Foreign) (Naira)		14,828,052,821.93
	Conversion Exchange rate		\$309