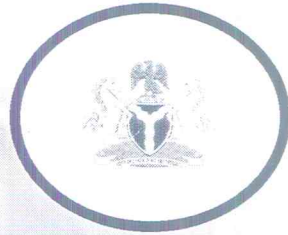


BAUCHI STATE GOVERNMENT OF NIGERIA



OFFICE OF THE ACCOUNTANT GENERAL

**FINANCIAL REPORT
AS AT
31st DECEMBER, 2020.**

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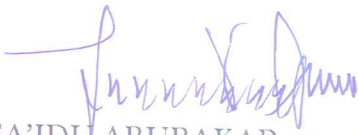
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RESPONSIBILITY FOR FINANCIAL STATEMENT

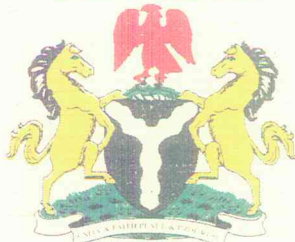
The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 cap 144 LFN as amended. The Financial Statements are prepared in compliance with IPSAS cash Basis and other government accounting regulations and pronouncements.

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, 2020.


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

SECRET



BAUCHI STATE OF NIGERIA

Office of the State Auditor General

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

GSM: 08020320752, 07055946125

A.A.A.I/VOL.II/803

21st June, 2021

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 **31st December, 2020**.

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

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

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

SECRET

In my opinion, the Financial Statements of Bauchi State Government for the period ended **31st December, 2020** was prepared in accordance with Public Finance Law and International Public Sector Accounting Standard Cash Basis Framework which give a true and fair view of the State of Financial Affairs for the period stated in the report.

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



FINANCIAL HIGHLIGHTS						
	2020	2019	2018	2017	2016	TOTAL
REVENUE						
STATUTORY ALLOCATION	46,720,179,950.79	51,926,786,573.97	73,994,864,371.06	52,752,731,791.58	42,950,606,349.05	268,345,169,036.45
VALUE ADDED TAX	16,724,443,057.77	13,743,379,568.14	12,746,336,432.03	11,365,308,959.68	9,505,666,083.96	64,085,134,101.58
INTERNALLY GENERATED REVENUE	13,039,294,812.42	12,293,318,938.86	6,525,458,165.24	5,472,148,744.03	5,157,855,218.68	42,488,075,879.23
GRANTS/SUBVENTIONS/EXCESS CREUDE	7,626,000,000.00	-	-	1,605,250,000.00	8,836,383,240.00	18,067,633,240.00
MISCELLANEOUS RECEIPTS	19,111,323,585.13	38,378,635,921.94	20,835,087,991.72	13,288,740,332.25	17,784,041,205.22	109,397,829,036.26
TOTAL REVENUE	103,221,241,406.11	116,342,121,002.91	114,101,746,960.05	84,484,179,827.54	84,234,552,096.91	502,383,841,293.52
EXPENDITURE						
PERSONNEL COST (MINISTRIES)	14,164,283,473.89	13,769,772,929.77	13,946,847,709.88	12,683,427,130.56	13,624,109,928.55	68,188,441,172.65
PENSION & GRATUITY	6,387,830,500.23	6,474,519,910.36	4,836,977,789.40	4,243,041,784.98	3,588,384,429.89	25,530,754,414.86
CRF CHARGES	511,274,736.28	1,013,780,411.38	1,147,445,860.03	818,106,985.37	753,163,733.47	4,243,771,726.33
OVERHEAD COST (MINISTRIES)	24,773,420,339.07	25,887,560,013.34	31,007,940,510.04	19,002,368,153.07	20,661,461,517.24	121,332,750,532.76
PUBLIC DEBTS CHARGES	8,025,217,196.48	12,597,295,405.56	11,737,571,581.42	8,586,245,749.14	7,003,908,264.90	47,950,238,197.50
PERSONNEL COST (PARASTATALS)	15,516,221,136.25	15,413,118,209.37	14,277,274,631.69	12,055,930,115.57	9,389,737,790.75	66,652,281,883.63
RECURRENT GRANTS/SUBVENTIONS	2,288,377,544.43	3,388,476,792.19	3,599,424,041.37	1,789,848,753.72	1,648,143,275.59	12,714,270,407.30
CAPITAL EXPENDITURES (PROJECTS)	39,415,209,478.22	25,411,599,893.01	22,624,808,252.25	22,464,131,868.80	15,854,087,858.46	125,769,837,350.74
CONTRIBUTORY PENSION	-	-	-	14,327,475.42	2,790,259.55	17,117,734.97
MOVEMENT IN OTHER CASH EQUIVALENTS	(14,882,780,398.68)	21,296,693,552.33	(268,279,596.39)	362,974,378.88	1,903,594,848.02	8,412,202,784.16
TOTAL EXPENDITURE	96,199,054,006.17	125,252,817,117.31	102,910,010,779.69	82,020,402,395.51	74,429,381,906.42	480,811,666,205.10
NET CASH FOR THE YEAR	7,022,187,399.94	(8,910,696,114.40)	11,191,736,180.36	2,463,777,432.03	9,805,170,190.49	21,572,175,088.42
OPENING 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
CLOSING BALANCE	24,738,004,736.96	17,715,817,337.02	26,626,513,451.42	15,434,777,271.06	12,970,999,839.03	97,486,112,635.48

STATEMENT No.I

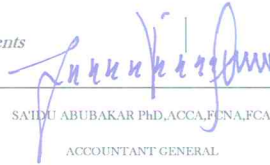
BAUCHI STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

ANNUAL BUDGET 2020	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ACTUAL 2020	ACTUAL 2019
			N	N
	RECEIPTS:			
44,425,196,507.00	Statutory Allocation; FAAC	1	46,720,179,950.79	51,926,786,573.97
14,825,268,874.00	Value Added Tax Allocation	1	16,721,443,057.77	13,743,379,568.14
59,250,465,381.00	Sub-total - Statutory Allocation		63,444,623,008.56	65,670,166,142.11
9,310,730,093.00	Direct Taxes	2	11,679,914,905.92	6,514,158,463.88
103,639,287.94	Licences	2	87,029,012.94	79,989,026.60
	Mining Rents	2		
	Royalties	2		
654,804,199.56	Fees:	2	234,707,735.29	434,755,904.43
25,634,410.00	Fines:	2	12,166,100.00	14,511,041.31
306,030,000.00	Sales:	2	18,252,495.00	58,910,255.49
484,499,867.50	Earnings:	2	1,502,456.00	8,629,009.44
33,440,612.95	Sales/Rent on Government Buildings:	2	30,036,932.80	6,121,622.13
14,000,000.00	Sales/Rent on Lands and Others:	2	15,670,024.74	5,738,324.46
1,525,224,467.79	Repayment- General:	2	542,219,269.53	4,217,040,670.12
234.94	Investment Income	2	163,512,592.21	256,134.73
1,699,388,770.58	Interest Earned	2	253,723,287.99	952,728,486.27
780,000.00	Re-imburement	2	560,000.00	480,000.00
14,158,171,944.26	Sub-total - Independent Revenue		13,039,294,812.42	12,293,318,938.86
	Other Revenue Source Of The Government	3		
73,408,637,325.26	Total Receipts		76,483,917,820.98	77,963,485,080.97
	Payments:			
32,003,153,208.99	Personnel Cost (Including Salaries on CRF Charges)	4	30,191,779,346.42	30,196,671,550.52
20,000,000.00	State Government Contribution To Pension:	5	-	-
27,221,070,302.36	Overhead Charges:	6	24,773,420,339.07	25,887,560,013.34
6,846,291,514.05	Consolidated Revenue Fund Charges (including Service Wide Votes)	7	6,387,830,500.23	6,474,519,910.36
4,788,225,089.75	Subvention To Parastatals:	8	2,288,377,544.43	3,388,476,792.19
	Other Operating Activities			
	Other Transfers	9	-	-
70,878,740,115.15	Total Payments		63,641,407,730.15	65,947,228,266.41
2,529,897,210.11	<i>Net cashflow from Operating activities</i>		12,842,510,090.83	12,016,256,814.56
	Cashflows From Investment Activities:			
	Capital Expenditure: Funded From Aids & Grants:			
(7,605,356,248.43)	Capital Expenditure: Administrative Sector:	11	(2,162,181,654.89)	(866,590,257.41)
(46,196,365,365.33)	Capital Expenditure: Economic Sector:	11	(30,737,710,639.61)	(18,543,893,060.90)
(660,332,437.61)	Capital Expenditure: Law & Justice:	11	(110,239,722.94)	(83,094,614.93)
0.00	Capital Expenditure: Regional Development:	11	-	(126,985,175.00)
(33,175,367,742.48)	Capital Expenditure: Social Service Sector:	11	(6,405,077,460.78)	(5,791,036,784.77)
(87,637,421,793.85)	<i>Net cashflow from Investment activities</i>		(39,415,209,478.22)	(25,411,599,893.01)
	Cashflows From Financing Activities:			
22,565,896,273.00	Proceeds from Aid and Grants	10	7,626,000,000.00	-
9,005,001,297.72	Proceeds from External Loan:	19	7,111,323,585.13	14,828,052,821.93
43,860,000,000.00	Proceeds from Internal Loans (Treasury Bonds)	20	-	-
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
43,860,000,000.00	Proceeds of Loans From Other Funds	24	12,000,000,000.00	5,291,898,576.38
5,514,432,307.26	Proceeds From Other Capital Receipts	3A	-	18,258,684,523.63
(1,975,682,262.53)	Repayment of External Loans (Including Servicing)	19	(1,049,942,597.93)	(1,434,749,344.40)
(3,455,378,348.03)	Repayment of Treasury Bonds	20	(903,502,777.55)	(3,443,049,106.80)

-	Repayment of Internal Loans NTBs			
	Repayment of Loan from Development of Natural Resources			
(6,636,148,892.15)	Repayment of Loan from Other Funds	24	(6,071,771,821.00)	(7,719,196,954.36)
112,738,120,375.27	Net Cashflow From Financing Activities:		18,712,106,388.65	25,781,340,516.38
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments	27	(239,736,880.03)	
	Net (Increase)/Decrease in Other Cash Equivalent Accounts	28	15,122,517,278.71	(21,296,693,552.33)
	Total Cashflow From Other Cash Equivalent Accounts		14,882,780,398.68	
27,630,595,791.53	Net Cash For The Year		7,022,187,399.94	(8,910,696,114.40)
	Cash & its Equivalent as at 1st January, 2020		17,715,817,337.02	26,626,513,451.42
	Cash & its Equivalent as at 31ST DECEMBER, 2020		24,738,004,736.96	17,715,817,337.02

The Accompanying Notes Form Part of these statements



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

STATEMENT No. 2

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2020

ASSETS	Notes	CURRENT YEAR 2020	PREVIOUS YEAR 2019
		N	N
Liquid Assets:			
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)	12	14,626,716,255.52	2,242,115,005.74
Pension Account (CBN/Bank)			
Other Bank of the Treasury	12	7,084,943,019.69	13,405,218,335.69
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,396,687,075.42	1,833,651,765.23
Cash Held by Ministries, Department & Agencies	14	1,629,658,386.33	234,832,230.36
TOTAL LIQUID ASSETS		24,738,004,736.96	17,715,817,337.02
Investments and Other Cash Assets:-			
State Government Investments	15	11,688,900,387.58	11,582,228,510.21
Imprests:-	16	255,026,320.86	255,026,320.86
Advances:-	17	751,081,827.01	593,092,062.38
Revolving Loans Granted:-	18	-	-
Intangible Assets		-	-
Remittances in transit	18	8,536,015,876.19	14,887,763,021.71
TOTAL INVESTMENT AND OTHER CASH ASSETS		21,231,024,411.64	27,318,109,915.16
LIABILITY OVER ASSETS	29	119,781,982,489.49	104,806,203,644.62
TOTAL ASSETS		165,751,011,638.09	149,840,130,896.80
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		37,022,851,674.71	32,205,558,780.36
Capital Development Fund:		5,503,113,712.99	18,180,999,606.08
Trust & Other Public Funds:	25	3,443,063,760.90	(5,352,631,134.26)
Police Reward Fund			
TOTAL PUBLIC FUNDS		45,969,029,148.60	45,033,927,252.18
EXTERNAL AND INTERNAL LOANS			
External Loans States	19	51,266,010,987.40	41,314,957,543.98
FGN/States/LGC Bonds & Treasury Bonds	20	14,397,224,978.72	15,300,727,756.27
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds	24	54,118,746,523.37	48,190,518,344.37
TOTAL EXTERNAL AND INTERNAL LOANS		119,781,982,489.49	104,806,203,644.62
OTHER LIABILITIES			
Deposits:-		-	-
TOTAL LIABILITIES		165,751,011,638.09	149,840,130,896.80

The Accompanying Notes Form Part of these statements

SAMDU ABUBAKAR PHD, ACCA, FCMA, FCA.

ACCOUNTANT GENERAL

BAUCHI STATE

STATEMENT NO. 3

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

ACTUAL PREVIOUS YR. 2019	NOTES	ACTUAL YR. 2020	FINAL BUDGET 2020	INITIAL/ORIG. BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET	PERFORMANCE ON TOTAL
32,786,597,374.36		32,205,558,780.36					
		N	N	N	N	N	%
	Opening Balance:-						
	ADD REVENUE:						
	Transfer From Capital Development Fund:						
51,926,786,573.97	1	46,720,179,950.79	44,425,196,507.00	44,425,196,507.00	0.00	0.00	105.17
13,743,379,568.14	1	16,724,443,057.77	14,825,268,874.00	14,825,268,874.00	0.00	0.00	112.81
65,670,166,142.11		63,444,623,008.56	59,250,465,381.00	59,250,465,381.00	0.00	0.00	107.08
6,514,158,463.88	2	11,679,914,905.92	9,310,730,093.00	9,310,730,093.00	0.00	0.00	125.45
79,989,026.60	2	87,029,012.94	103,639,287.94	103,639,287.94	0.00	0.00	83.97
	Mining Rents						
	Royalties						
	Fees:	234,707,735.29	654,804,199.56	654,804,199.56	0.00	0.00	35.81
	Fines:	12,166,100.00	25,634,410.00	25,634,410.00	0.00	0.00	47.46
58,910,255.49	2	18,259,495.00	306,030,000.00	306,030,000.00	0.00	0.00	5.96
8,629,009.44	2	1,502,456.00	484,499,867.50	484,499,867.50	0.00	0.00	0.31
6,121,622.13	2	30,036,932.80	33,440,612.95	33,440,612.95	0.00	0.00	89.82
5,738,324.46	2	15,670,024.74	14,000,000.00	14,000,000.00	0.00	0.00	111.93
4,217,040,670.12	2	542,219,269.53	1,525,224,467.79	1,525,224,467.79	0.00	0.00	35.55
256,131.73	2	163,512,592.21	234,94	234,94	0.00	0.00	69,597,596.07
952,728,486.27	2	253,723,287.99	1,699,388,770.58	1,699,388,770.58	0.00	0.00	14.93
480,000.00	2	560,000.00	780,000.00	780,000.00	0.00	0.00	71.79
12,293,318,938.86	2	13,039,294,812.42	14,158,171,944.26	14,158,171,944.26	0.00	0.00	92.10
	Other Revenue Source Of The Government						
110,750,082,452.33		108,689,476,601.34					
	TOTAL REVENUE:						
	LESS EXPENDITURE						
30,196,671,550.52	4	30,191,779,346.42	32,003,153,208.99	29,879,096,570.99	2,124,056,638.00	1,811,373,862.57	94.34
-	5	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-
25,887,560,013.34	6	24,773,420,339.07	27,221,070,302.36	20,080,098,080.36	7,140,972,222.00	2,447,649,963.29	91.01
6,474,519,910.36	7	6,387,830,500.23	6,846,294,514.05	6,956,476,411.05	(110,184,897.00)	158,461,013.82	93.30
3,388,476,792.19	8	2,288,377,514.43	1,788,225,089.75	4,510,604,789.75	277,620,300.00	2,199,847,545.32	17.79
-	9	-					
65,947,228,266.41		63,641,407,730.15	70,878,740,115.15	61,446,275,852.15	9,432,464,263.00	7,237,332,385.00	89.79

STATEMENT No. 4

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

ACTUAL PREVIOUS YR. 2019	Notes	TOTAL CAPITAL EXPENDITURE 2020	FINAL BUDGET 2020	INITIAL/ORIG. BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	N	%
5,213,963,577.15		18,180,999,606.08					
	Opening Balance:						
	ADD REVENUE						
	Transfer From Consolidated Revenue Fund:						
	Aids & Grants						
14,828,052,821.93	10	7,626,000,000.00	22,565,896,273.00	22,565,896,273.00	0.00	14,939,896,273.00	33.79
	External Loans States						
	State Treasury Bonds						
	20	7,111,323,585.13	9,005,001,297.72	9,005,001,297.72	0.00	1,893,677,712.59	78.97
	Nigerian Treasury Bills						
	Development Loan Stock						
	22						
	Other Internal Loans (Promissory Notes)						
	23						
5,291,898,576.38	24	12,000,000,000.00	43,860,000,000.00	43,860,000,000.00	0.00	31,860,000,000.00	27.36
18,258,684,523.63	3A	-	5,514,432,307.26	5,514,432,307.26	0.00	5,514,432,307.26	0.00
38,378,635,921.94		26,737,323,585.13					
43,592,599,499.09		44,918,323,191.21	80,945,329,877.98	80,945,329,877.98	-	54,208,006,292.85	55.49
	TOTAL REVENUE AVAILABLE:						
	LESS CAPITAL EXPENDITURE						
866,590,257.41	11	2,162,181,651.89	7,605,356,218.43	2,603,419,014.58	5,001,907,233.85	5,443,174,593.54	28.43
18,543,893,060.90	11	30,737,710,639.61	46,196,365,365.33	37,297,806,676.33	8,898,558,689.00	15,458,654,725.72	66.54
83,094,614.93	11	110,239,722.94	660,332,437.61	830,332,437.61	(170,000,000.00)	550,092,714.67	16.69
126,985,175.00	11	-	-	-	0.00	-	
5,791,036,784.77	11	6,405,077,400.78	33,175,367,712.48	33,175,367,712.48	0.00	26,770,290,281.70	12.09
	Capital Expenditure: Funded From Aids & Grants:						
25,411,599,893.01	10	39,415,209,478.22	87,637,421,793.85	73,906,955,871.00	13,730,465,922.85	48,222,212,315.63	44.98
	Less: Transfer to CRF to Fund Recurrent Expenditures	0.00			0.00		
	Intangible Assets	0.00			0.00		
18,180,999,606.08		5,503,113,712.99			0.00	0.00	
	CLOSING BALANCE:						

The Accompanying Notes Form Part of these statements

SAYI ABUBAKAR PHILIP ADEKUNLE, FCA
ACCOUNTANT GENERAL
BAUCHI STATE

**BAUCHI STATE GOVERNMENT
OF NIGERIA**



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

ISSUED BY

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

2020

List of Abbreviations/Acronyms

Abbreviation/Term	Description
COA	Chart of Account
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
LFN	Law of the Federal Republic of Nigeria
MDA	Ministries, Departments and Agencies
NCOA	National Chart of Account
GBE	Government Business Enterprises
FRCoN	Financial Reporting Council of Nigeria
OAG	Office of the Accountant General
PPE	Properties, Plants and Equipment

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a 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> <ol style="list-style-type: none"> 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 liquid 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 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.

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> <p>I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:</p> <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. <p>II. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);</p> <p>III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);</p> <p>IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);</p>

S/N	Accounting Policies:
	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, 2020 and corresponding period of 2019.

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 *PhD, FCMA, ACCA, FCA.*
ACCOUNTANT GENERAL
BAUCHI STATE

BAUCHI STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTE	DETAILS	GROSS STATUTORY PERFORMANCE			Total Budget	Variance	Remarks
		Ref. Note	Actual	N			
1A							
	<i>A- Share of Statutory Allocation from FAAC</i>						
	<i>Net Share of Statutory Allocation from FAAC</i>		40,544,879.326.01		31,600,805,802.00	8,944,073,524.01	
	<i>Add: Deduction at Source for loan Repayment</i>		3,331,470,166.04		12,824,390,705.00	(9,492,920,538.96)	
	<i>Share of Statutory Allocation -others</i>		2,843,830,458.74		-	2,843,830,458.74	
	<i>Share of Federal Accounts Allocation- Excess Crude Oil</i>		46,720,179,950.79		44,425,196,507.00	2,294,983,443.79	
	<i>Total (GROSS) FAAC Allocation to State</i>					-	
	<i>B. Value Added Tax</i>		16,724,443,057.77		14,825,268,874.00	1,899,174,183.77	
	<i>Share of Value Added Tax (VAT)</i>					-	
1B							
	<i>NET FAAC ALLOCATION (MONTHLY BREAK DOWN)</i>						
	<i>DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</i>						
			A	B			
			DED. AT SOURCE	GROSS RECEIPTS			
	MONTH	NET RECEIPT					
	JANUARY	3,099,739,173.20	1,241,884,053.40	4,341,623,226.60			
	FEBRUARY	2,651,693,576.73	1,241,884,053.40	3,893,577,630.13			
	MARCH	2,167,770,779.49	1,270,739,899.11	3,438,510,678.60			
	APRIL	2,213,489,579.51	1,270,739,899.11	3,484,229,478.62			
	MAY	1,446,455,328.10	1,270,739,899.11	2,717,195,227.21			
	JUNE	2,114,431,400.97	950,741,816.84	3,065,173,217.81			
	JULY	2,269,065,436.70	950,741,816.84	3,219,797,253.54			
	AUGUST	3,124,132,218.40	950,741,816.84	4,074,874,035.24			
	SEPTEMBER	3,045,028,122.68	985,995,092.35	4,031,023,215.03			
	OCTOBER	1,592,000,638.92	985,995,092.35	2,577,995,731.27			
	NOVEMBER	1,694,567,524.39	964,462,540.02	2,659,030,064.41			
	DECEMBER	2,077,387,027.53	964,462,540.02	3,041,849,567.55			
	TOTAL	27,495,750,806.62	13,049,128,519.39	40,544,879,326.01			
		<i>OTHER FAAC COMPONENT (VAT, EXCESS CRUDE, etc)</i>					
1C							
	<i>DETAILS OF SHARE OF STATUTORY ALLOCATION CONT.</i>						
		EXCESS		FOREX EQUALISATION			
		CRUDE/EXCHANGE GAINS		ACCOUNT			
	MONTH	AND OTHERS	VALUE ADDED TAX (VAT)		PARIS CLUB REFUND	TOTAL 2020	
	JANUARY	58,561,214.69	1,294,342,704.72	-	-	5,694,527,146.01	
	FEBRUARY	55,858,153.44	1,175,496,778.08	-	-	5,124,932,361.65	
	MARCH	117,057,974.74	1,134,712,016.21	-	-	4,690,280,669.55	
	APRIL	802,842,244.09	1,366,803,499.84	-	-	5,653,875,222.55	
	MAY	1,497,369,173.17	1,063,991,114.99	-	-	5,278,555,515.37	
	JUNE	539,653,356.91	1,184,012,231.47	-	-	4,788,838,806.19	
	JULY	381,445,462.91	1,468,491,964.99	-	-	5,069,734,681.44	
	AUGUST	432,253,661.29	1,509,165,400.98	-	-	6,016,293,097.51	
	SEPTEMBER	394,556,208.74	1,696,593,298.49	-	-	6,122,172,722.26	
	OCTOBER	1,213,202,688.33	1,618,912,887.74	-	-	5,410,111,307.34	
	NOVEMBER	607,345,501.99	1,418,918,405.59	-	-	4,685,293,971.99	
	DECEMBER	75,154,984.48	1,793,002,754.67	-	-	4,910,007,306.70	
	TOTAL	6,175,300,624.78	16,724,443,057.77			63,444,623,008.56	
2A							
	<i>Internally Generated Revenue (Independent Revenue)</i>						
	<i>Direct Taxes</i>		Actual	Total Budget	Variance		
			11,679,914,905.92	9,310,730,093.00	2,369,184,812.92		
	<i>TOTAL - Direct Taxes</i>		11,679,914,905.92	9,310,730,093.00	2,369,184,812.92		
2B							
	<i>Licences</i>		Actual	Total Budget	Variance		
	BOARD OF INTERNAL REVENUE		86,810,312.94	90,559,637.94	(3,729,325.00)		
	MINISTRY OF AGRICULTURE		218,700.00	7,799,650.00	(7,580,950.00)		
	MINISTRY OF HEALTH		-	2,550,000.00	(2,550,000.00)		

	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT	-	2,500,000.00		(250,000.00)
	MINISTRY OF INFORMATION AND COMMUNICATION	-	250,000.00		(14,110,275.00)
	TOTAL - Licences	87,029,012.94	103,639,287.94		(14,110,275.00)
2C	Fees	Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE	157,447,118.20	60,196,824.56	97,250,293.64	
	MINISTRY OF AGRICULTURE	2,703,450.00	316,700.00	2,386,750.00	
	MINISTRY OF FINANCE				
	MINISTRY OF COMMERCE AND INDUSTRY	622,400.00	2,590,000.00	(1,967,600.00)	
	MINISTRY OF EDUCATION	3,279,000.00	6,690,000.00	(3,411,000.00)	
	MINISTRY OF HEALTH				
	MINISTRY OF JUSTICE	9,699,776.64	20,000,000.00	(10,300,223.36)	
	BAUHH GEOGRAPHIC INFORMATION SERVICE				
	STATE DEVELOPMENT BOARD	2,488,100.00	5,000,000.00	(2,511,900.00)	
	MINISTRY OF WORKS AND TRANSPORT	7,147,900.29	31,009,000.00	(23,861,099.71)	
	MINISTRY OF SOCIAL, YOUTH & SPORT	2,200,500.00	2,280,000.00	(79,500.00)	
	MINISTRY OF SOCIAL DEVELOPMENT				
	MINISTRY OF ENVIRONMENT AND SOLID MINERALS				
	BASEPA	-	250,000.00	(250,000.00)	
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	-	250,000.00	(250,000.00)	
	OFFICE OF THE STATE AUDITOR GENERAL				
	JUDICIARY				
	SHARIA COURT OF APPEAL	6,285,980.00	15,721,770.00	(9,435,790.00)	
	GOVERNORS OFFICE	6,589,925.00	6,299,480.00	290,445.00	
	AMINU SALEH COLLEGE OF EDUCATION, AZARE	11,830,000.00	5,370,000.00	6,460,000.00	
	ATAP	80,000.00	42,747,000.00	(42,667,000.00)	
	STATE UNIVERSITY	3,396,600.00	105,000,000.00	(101,603,400.00)	
	COLLEGE OF AGRIC	-	109,750,000.00	(109,750,000.00)	
	CLS MISAU	-	23,867,475.00	(23,867,475.00)	
	COLLEGE OF EDUCATION KANGERE	-	53,500,000.00	(53,500,000.00)	
	SPECIAL SCHOOLS MANAGEMENT BOARD	2,000,000.00	82,250,000.00	(80,250,000.00)	
	GALAMBI RANCHING COMPANY	-	50,000.00	(50,000.00)	
	SPECIAL SCHOOLS MGT BOARD	-	50,000.00	(50,000.00)	
	COLLEGE OF NURSING AND MIDWIFERY	-			
	COLLEGE OF HEALTH TECHNGI	15,657,900.00	8,186,950.00	7,471,950.00	
	MINISTRY OF POWER, SCIENCE AND TECHNOLOGY	-	17,500,000.00	(17,500,000.00)	
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT	-	50,000.00	(50,000.00)	
	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	-	1,500,000.00	(1,500,000.00)	
	MT SELIMS PILGRIMS WELFARE BOARD	-	200,000.00	(200,000.00)	
	MIN OF COOPERATIVES AND SME DEVELOPMENT	-	50,000.00	(50,000.00)	
	MINISTRY OF LANDS AND SURVEY	3,279,085.16	630,000.00	(3,300,000.00)	
	TOTAL - FEES	234,707,735.29	53,500,000.00	(50,220,914.84)	
			654,804,199.56	(369,245,549.43)	
2D	FINES	Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE	4,308,100.00	12,500,000.00	(8,191,900.00)	
	BASEPA	88,500.00	785,700.00	(697,200.00)	
	JUDICIARY	1,180,700.00	5,154,300.00	(3,973,600.00)	
	SHARIA COURT OF APPEAL	6,588,800.00	7,194,410.00	(605,610.00)	
	TOTAL - FINES	12,166,100.00	25,634,410.00	(13,468,310.00)	
2E	Sales	Actual	Total Budget	Variance	
	OFFICE OF THE ACCOUNTANT GENERAL	17,870,295.00	3,023,350.00	14,846,945.00	
	MINISTRY OF AGRICULTURE	216,900.00	257,517,950.00	(257,301,050.00)	
	GALAMBI RANCHING	-			
	MINISTRY OF WORKS TRANSPORT	-	605,000.00	(605,000.00)	
	CIVIL SERVICE COMMISSION	-	250,000.00	(250,000.00)	
	TEACHERS SERVICE COMMISSION	-	750,000.00	(750,000.00)	
	BAUHH STATE INDEPENDENT ELECTORAL COMMISSION	30,000.00	1,000,000.00	(970,000.00)	
	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	2,250,000.00	(2,250,000.00)	

	Investment Income	163,512,592.21	234.94	163,512,357.27	
	Interest Earned	253,723,287.99	1,699,388,770.58	(1,445,665,482.59)	
	Re-Imbursement	560,000.00	780,000.00	(220,000.00)	
		13,039,294,812.42	14,158,171,944.26	957,439,179.52	
4A	A- Total Personnel Costs (Including Salaries directly charged to CIRF. In Note 4B below):		Total Budget	Variance	
	Administrative Sector:				
	Govt House	71,976,132.50	84,309,746.58	12,333,614.08	
	DGO	12,998,574.89	13,422,325.01	423,750.12	
	SSG's Office (Governor's Office)	181,029,809.61	187,879,796.48	6,849,986.87	
	Ministry of Special Duties				
	Ministry of Religious Affairs	110,037,779.74	257,863,284.59	147,825,504.85	
	State House of Assembly	137,476,585.00	178,322,393.86	40,845,808.86	
	Min. of Information	317,253,437.59	363,520,398.44	46,266,960.85	
	Ministry of Tourism And Culture	(501,863.68)		501,863.68	
	Head of Civil service	972,582,165.69	1,016,642,625.30	44,060,459.61	
	State Audit Dept	225,090,411.67	290,089,741.17	64,999,329.50	
	Local Govt. Audit Dept.	145,462,416.48	151,685,374.27	6,222,957.79	
	Civil Service Commission	13,920,754.47	16,915,750.38	2,994,995.91	
	Local Govt Service Comm.	14,503,577.41	16,500,975.23	1,997,397.82	
	Ministry of Local Govt. Affairs	60,017,394.12	64,906,986.93	4,889,592.81	
	TOTAL	2,261,847,175.49	2,642,059,398.23	380,212,222.74	
4B	Economic Sector:		Total Budget	Variance	
	Ministry of Agriculture	1,165,515,866.77	1,205,914,902.38	40,399,035.61	
	Ministry of Finance	164,284,289.22	237,017,735.71	72,733,446.49	
	Office Of The Accountant General	718,160,766.66	777,411,898.65	59,251,131.99	
	Ministry of Commerce And Industry	181,872,776.73	185,630,616.13	3,757,839.40	
	Ministry of Cooperatives & SME Dev't.		42,321,706.77	42,321,706.77	
	Min. of power, Science & Technology	37,015,510.32	40,304,541.14	3,289,030.82	
	Ministry Of Natural Resources		6,516,853.08	6,516,853.08	
	Ministry of Works & Transport	521,291,626.58	550,616,452.66	29,324,826.08	
	Ministry of Land And Survey	(73,512.12)		73,512.12	
	Ministry of Environment And Housing	139,833,635.74	157,473,839.37	17,640,203.63	
	Ministry of Solid Mineral				
	Ministry of Environment				
	Ministry of Budget & Econ. Plan.	83,113,191.48	102,467,222.13	19,354,030.65	
	Min. of Water Resources	44,151,276.30	44,814,784.76	663,508.46	
	TOTAL	3,055,165,427.88	3,350,490,552.78	295,325,124.90	
4C	Law & Justice:		Total Budget	Variance	
	Judicial Service Comm.	73,563,821.14	100,549,474.49	26,985,653.35	
	Ministry of Justice	127,684,576.94	130,542,450.32	2,857,873.38	
	Judiciary	1,769,223,687.70	1,803,749,435.25	34,525,747.55	
	Sharia Court of Appeal:	1,172,883,532.79	1,196,952,317.15	24,068,784.36	
	TOTAL	3,143,355,618.57	3,231,793,677.21	88,438,058.64	
4D	Regional Development:		Total Budget	Variance	
	Ministry of Rural Devp.				
4E	Social Service Sector:		Total Budget	Variance	
	Ministry of Women Affairs	23,651,364.92	25,118,810.39	1,467,445.47	
	Ministry of Education	4,510,272,079.89	4,592,255,114.91	81,983,035.02	
	Teachers Service Commission	13,287,785.94	13,878,756.18	590,970.24	
	Ministry of Health	836,362,565.61	883,926,716.33	47,564,150.72	
	Ministry of Youth & Sport Development	320,341,455.59	324,283,564.49	3,942,108.90	

		5,703,915,251.95	5,839,462,762.30	135,547,710.35
		Actual	Total Budget	Variance
4F	Administrative Sector:			
	State Boundary Commission			
	Budget Monitoring, Price Intelligence, and Public Procurement Unit			
	State Emergency Manag. Agency (SEMA)	5,057,155.88	16,160,834.97	11,103,679.09
	Bauchi State Social Investment Office			
	State INEC	21,824,217.13	30,957,370.22	9,133,153.09
	Agency For Orphans & Vul. Children			
	Office of the Chief of staff			
	Bauchi State Sharia Commission	96,476,145.03	97,798,326.19	1,322,181.16
	Muslim Pilgrims Welf. Board	7,511,902.66	7,713,627.64	201,724.98
	Christians Pl. Welf. Board	6,747,251.42	8,398,043.54	1,650,792.12
	Bauchi State Assembly Service Commission	(36,800.00)		36,800.00
	Bauchi State Television	76,329,067.09	81,040,338.97	4,711,271.88
	Bauchi Radio Corporation	113,506,862.04	115,532,401.28	2,025,539.24
	Bureau for Information Technology			
	State Pension Board	11,907,098.50	12,556,060.98	648,962.48
	TOTAL	339,322,899.75	370,157,003.79	30,834,104.04
4G	ECONOMIC SECTOR			
	College Of Agriculture	381,931,090.22	424,086,021.67	42,154,931.45
	BSADP	418,442,535.31	490,542,430.89	72,099,895.58
	BASAC	40,719,577.01	52,985,361.02	12,265,784.01
	Gambhi Ranching Company	39,833,051.85	51,930,571.93	12,097,520.08
	Board of Internal Revenue	334,508,370.33	392,357,461.20	57,849,140.86
	Debt Management Agency	37,092,087.36	42,516,499.91	5,424,412.55
	State Development Board	105,172,942.32	111,270,793.30	6,097,850.98
	BASEPA	475,505,013.75	481,331,500.89	5,826,487.14
	Bauchi State Water Board	212,990,023.04	220,620,342.12	7,630,319.08
	Bauchi Geographic Information Service			
	RUVASA	53,841,847.53	56,044,239.43	2,202,391.90
	TOTAL	2,100,036,488.72	2,323,685,222.34	223,648,733.62
4H	LAW & JUSTICE			
	State Sharia Commission			
	TOTAL			
4I	SOCIAL SERVICE SECTOR			
	SUBEB	68,045,403.14	110,960,013.15	42,914,610.01
	Agency for Nonmde Education	222,533,511.76	225,958,303.41	3,424,791.65
	SSMB	383,304,361.43	391,567,623.16	8,263,261.73
	Bauchi State Scholarship Board	10,358,354.16	18,550,728.29	8,192,374.13
	Bauchi State University	551,885,349.81	647,817,619.90	95,932,270.09
	Amimu Saleh, College Of Education, Azare	1,898,167,526.61	1,903,920,098.33	5,752,571.72
	A. D Rufa'i CLIS Misau	1,007,514,538.22	1,028,512,412.02	20,997,873.80
	ATAP Bauchi	1,466,916,048.90	1,471,587,782.95	4,671,734.05
	State Library Board	191,544,086.04	196,774,766.82	5,230,680.78
	Bauchi State Agency For Mass Education (BASAME)	104,858,251.85	113,516,909.81	8,658,657.96
	Adamm Fulawa Balewa College of Education Kaugere	462,412,474.59	472,452,484.11	10,040,009.51
	PHCPDA	932,554,102.13	975,651,008.13	43,096,906.00
	Hospitals Management Board	4,726,727,237.71	4,803,369,122.36	76,641,884.65
	College Of Nursing and Welfare Bauchi	93,826,196.01	103,130,591.00	9,304,394.99
	Sch. Of Health Tech, Ningi	166,250,167.75	182,050,198.61	15,800,030.86

	DRUGS AND MEDICAL AND CONSUMABLES MGT AGENCY			17,002,745.51	993,284.43
	Spirchiba Hospital Board		323,397,766.30	353,240,124.53	29,842,358.23
	BACATMA		109,415,158.64	113,252,636.71	3,837,478.07
	I Health Contributory Management Agency		-	-	-
	Bauchi State Health Trust Fund		27,426,123.73	30,088,401.90	2,662,278.17
	Bauchi State Comm. For Youth and Women Relief and Development		298,332,627.92	312,011,113.69	13,678,485.77
	Viriki Tourist Foot Club		15,383,000.00	17,000,000.00	1,617,000.00
	TOTAL		13,076,861,747.78	13,488,414,684.39	411,552,936.61
4J	PUBLIC OFFICERS SALARY (CRF CHARGES)				
	Public Officers Salaries (SSG)	Actual	222,090,837.70	228,639,988.83	6,549,151.13
	Public Officers Salaries (HOGS)		49,412,251.02	191,774,303.86	142,362,052.84
	Public Officers Salaries (BASHA)		239,771,647.56	336,675,415.26	96,903,767.70
	TOTAL		511,274,736.28	757,089,707.95	245,814,971.67
4K	SUMMARY OF PERSONNEL COST (INCLUDING CRF CHARGES)				
	Administrative Sector:	Actual	2,642,059,398.23	380,212,222.74	2,261,847,175.49
	Economic Sector:		3,350,490,552.78	295,325,124.90	3,055,165,427.88
	Law & Justice:		3,231,793,677.21	88,438,058.64	3,143,355,618.57
	Regional Development:		-	-	-
	Social Service Sector:		5,839,462,962.30	135,547,710.35	5,703,915,251.95
	Administrative Sector:		370,157,003.79	30,834,104.04	339,322,899.75
	ECONOMIC SECTOR		2,323,685,222.34	223,648,733.62	2,100,036,488.72
	LAW & JUSTICE		-	-	-
	SOCIAL SERVICE SECTOR		13,076,861,747.78	13,488,414,684.39	411,552,936.61
	PUBLIC OFFICERS SALARY (CRF CHARGES)		511,274,736.28	757,089,707.95	245,814,971.67
	TOTAL		30,191,779,346.42	32,003,153,208.99	1,811,373,862.57
	EXTERNAL & INTERNAL LOANS				
	EXTERNAL LOANS	Actual			
	INTERNAL LOANS		8,025,217,196.48	12,067,209,502.71	(4,041,992,306.23)
	STATE VOUCHERS		-	-	-
	TOTAL		8,025,217,196.48	12,067,209,502.71	(4,041,992,306.23)
5	Employers Contribution to Pension According to Sector				
	ECONOMIC SECTOR	Actual			
	BOARD OF INTERNAL REVENUE		20,000,000.00	20,000,000.00	20,000,000.00
			20,000,000.00	20,000,000.00	20,000,000.00
6A	OVER HEAD COST				
	Administrative Sector:	Actual			
	Govt House		1,970,925,827.00	266,361,966.62	1,704,563,860.38
	DGO		656,269,439.24	166,160,060.76	490,109,378.48
	SSG's Office (Governor's Office)		11,877,226,274.08	422,949,613.65	11,454,276,660.43
	Ministry of Special Duties		26,192,750.00	22,972,641.42	3,220,108.58
	Ministry of Religious Affairs		212,605,850.00	84,884,028.50	127,721,821.50
	State House of Assembly		1,675,626,311.21	176,357,943.79	1,499,268,367.42
	Min. of Information		34,350,000.00	20,976,853.68	13,373,146.32
	Ministry of Tourism And Culture		31,055,000.00	19,252,975.00	11,802,025.00
	Head of Civil service		309,096,930.00	27,762,917.00	281,334,013.00

	State Audit Dept	54,952,296.82	87,994,000.00	33,041,703.18	
	Local Govt. Audit Dept.	1,804,900.00	25,725,000.00	23,920,100.00	
	Civil Service Commission	14,375,140.00	18,492,150.00	4,117,010.00	
	Local Govt Service Comm.	210,510.00	16,725,104.00	16,514,594.00	
	Ministry of Local Govt. Affairs	-	112,477,440.00	112,477,440.00	
	TOTAL	15,999,530,232.48	17,397,280,080.08	1,397,749,847.60	
6B	Economic Sector:	Actual	Total Budget	Variance	
	Ministry of Agriculture	171,542,675.00	183,704,734.00	12,162,059.00	
	Ministry of Finance	5,489,162,129.97	5,577,772,465.38	88,610,335.41	
	Office Of The Accountant General	905,996,871.95	969,480,120.00	63,483,248.05	
	Ministry of Commerce And Industry	14,430,842.16	84,412,342.16	69,981,500.00	
	Ministry of Cooperatives & SME Devt.	5,662,000.00	18,225,500.00	12,563,500.00	
	Min. of power, Science & Technology	17,402,530.00	35,268,300.00	17,865,770.00	
	Ministry Of Natural Resources	-	59,533,225.00	59,533,225.00	
	Ministry of Works & Transport	90,599,869.00	114,387,625.00	23,787,756.00	
	Ministry of Land And Survey	9,593,442.53	24,098,442.53	14,505,000.00	
	Ministry of Environment And Housing	9,385,137.71	22,009,931.00	12,624,793.29	
	Ministry of Solid Mineral	-	-	-	
	Ministry of Environment	-	-	-	
	Ministry of Budget & Econ. Plan.	74,155,959.50	153,659,973.00	79,504,013.50	
	Service Wide/Vote	-	-	-	
	Min. of Water Resources	3,010,200.00	6,894,950.00	3,884,750.00	
	TOTAL	6,790,941,657.82	7,249,447,608.07	458,505,950.25	
6C	Law & Justice:	Actual	Total Budget	Variance	
	Judicial Service Comm.	27,750,000.00	42,495,000.00	14,745,000.00	
	Ministry of Justice	368,904,990.32	441,719,357.91	72,814,367.59	
	Judiciary	156,949,010.50	241,966,945.50	85,017,935.00	
	Sharia Court of Appeal;	65,347,518.38	99,815,800.00	34,468,281.62	
	TOTAL	618,951,519.20	825,997,103.41	207,045,584.21	
6D	Regional Development:	Actual	Total Budget	Variance	
	Ministry of Rural Devp.	-	-	-	
	TOTAL	-	-	-	
6E	Social Service Sector:	Actual	Total Budget	Variance	
	Ministry of Women Affairs	173,047,480.00	193,210,350.00	20,162,870.00	
	Ministry of Education	705,451,082.80	798,457,403.00	93,006,320.20	
	Teachers Service Commission	12,499,000.00	26,278,900.00	13,779,900.00	
	Ministry of Health	421,789,199.20	642,229,835.00	220,440,635.80	
	Ministry of Youth & Sport Development	51,210,167.57	88,169,022.80	36,958,855.23	
	TOTAL	1,363,996,929.57	1,748,345,510.80	384,348,581.23	
	OVERHEAD COST SUMMARY				
	Administrative Sector:	15,999,530,232.48	17,397,280,080.08	1,397,749,847.60	
	Economic Sector:	6,790,941,657.82	7,249,447,608.07	458,505,950.25	
	Law & Justice:	618,951,519.20	825,997,103.41	207,045,584.21	
	Regional Development:	1,363,996,929.57	1,748,345,510.80	384,348,581.23	
	Social Service Sector:	24,773,420,339.07	27,221,070,302.36	2,447,649,963.29	
7	Consolidated Revenue Fund Changes (Pension & Gratuity)	Actual	Total Budget	Variance	
	Administrative Sector:				

	Pension and Gratuity	6,387,830,500.23	6,846,291,514.05	458,461,013.82
	Severance Gratuity	-	-	-
	TOTAL	6,387,830,500.23	6,846,291,514.05	458,461,013.82
8A	SUBVENTION TO PARASTATALS			
	Administrative Sector:	Actual	Total Budget	Variance
	State Boundary Commission	30,056,637.00	41,874,000.00	11,817,363.00
	Budget Monitoring, Price Intelligence And Public Procurement Unit	8,431,650.00	37,650,000.00	29,218,350.00
	State Emergency Manag. Agency (SEMA)	228,377,177.75	397,640,187.54	169,263,009.79
	Bauchi State Social Investment Office	-	22,380,000.00	22,380,000.00
	State INEC	11,286,764.00	31,812,661.00	20,525,897.00
	Agency For Orphans & Vul. Children	300,000.00	380,150,000.00	379,850,000.00
	Office of the Chief of staff	61,683,356.00	131,864,000.00	70,180,644.00
	Bauchi State Sharia Commission	6,443,500.00	8,424,000.00	1,980,500.00
	Muslim Pilgrims Well-Being Board	14,396,293.17	40,235,000.00	25,838,706.83
	Christians Pil. Well-Being Board	135,163,976.25	162,851,493.00	27,687,516.75
	Bauchi State Assembly Service Commission	10,650,800.00	38,499,000.00	27,848,200.00
	Bauchi State Television	14,623,005.94	32,556,670.94	17,933,665.00
	Bauchi Radio Corporation	17,780,000.00	127,500,000.00	109,720,000.00
	Bureau for Information Technology	3,087,900.00	18,485,000.00	15,397,100.00
	State Pension Board	542,500.00	6,785,000.00	6,242,500.00
	TOTAL	542,823,560.11	1,478,707,012.48	935,883,452.37
8B	Economic Sector:	Actual	Total Budget	Variance
	College Of Agriculture	-	22,579,429.00	22,579,429.00
	BSADDP	4,883,200.00	13,900,000.00	9,016,800.00
	BASAC	4,360,034.77	6,625,750.00	2,265,715.23
	Galambai Ranching Company	1,032,834.27	2,095,207.50	1,062,373.23
	Board of Internal Revenue	611,985,985.53	770,723,162.77	158,737,177.24
	Debt Management Agency	4,287,750.00	26,028,350.00	21,740,600.00
	State Development Board	164,607,061.75	170,822,500.00	6,215,438.25
	BASDEPA	33,486,881.88	60,994,700.00	27,507,818.12
	Bauchi State Water Board	-	23,850,000.00	23,850,000.00
	Bauchi Geographical Information Service	-	-	-
	RUVASA	1,323,000.00	17,488,000.00	16,165,000.00
	TOTAL	825,966,748.20	1,115,107,099.27	289,140,351.07
8C	Law & Justice:	Actual	Total Budget	Variance
	State Sharia Commission	-	-	-
	TOTAL	-	-	-
8D	Social Service Sector:	Actual	Total Budget	Variance
	SI/BEB	128,869,844.54	301,886,669.00	173,016,824.46
	Agency for Nonindie Education	295,000.00	8,298,000.00	8,000,000.00
	SSMB	159,752,991.00	173,857,098.00	14,104,107.00
	Bauchi State Scholarship Board	8,374,000.00	111,430,650.00	103,056,650.00
	Bauchi State University	-	65,482,871.00	65,482,871.00
	Amint Saleh, College Of Education Azare	856,025.00	111,781,450.00	110,925,425.00
	A D Rufai CLIS Misau	10,291,405.49	58,810,000.00	48,518,594.51
	ATAP Bauchi	-	123,850,000.00	123,850,000.00
	State Library Board	3,280,400.00	11,520,400.00	8,240,000.00
	Bauchi State Agency For Mass Education (BASAME)	2,340,500.00	19,550,000.00	17,209,500.00
	Adamm, Talawa Balewa College of Education, Kingeri	375,000.00	52,125,000.00	51,750,000.00
	PHCDA	101,833,260.00	152,838,050.00	51,004,790.00
	Hospitals Management Board	146,100,625.00	190,683,125.00	44,582,500.00

	College Of Nursing and Widiary Banchi	13,041,680.00	46,022,420.00	32,980,740.00	
	Sch. Of Health Tech. N'ngi	1,040,000.00	55,410,000.00	54,370,000.00	
	DRUGS AND MEDICAL AND CONSEMMABLES MGT AGENCY	3,529,800.00	28,377,000.00	24,847,200.00	
	Specialist Hospital Board	139,071,900.00	222,155,375.00	83,083,475.00	
	BACATMA	1,048,000.00	9,248,000.00	8,200,000.00	
	Health Contributory Management Agency	12,484,344.00	18,912,000.00	6,427,656.00	
	Bauchi State Health Trust Fund	8,645,400.00	18,411,100.00	9,765,700.00	
	Bauchi State Comm. For Youth and Women Relsh and Development	87,882,061.09	225,826,170.00	137,944,108.91	
	Bauchi State Sport Council	18,658,400.00	70,875,000.00	52,216,600.00	
	Wikki Tourist Foot Club	71,813,600.00	117,040,600.00	45,227,000.00	
	TOTAL	919,587,236.12	2,194,410,978.00	1,274,823,741.88	
8E	Subvention to Parastatals (According to Sectors)		Total Budget	Variance	
	Administrative Sector:	542,823,560.11	1,478,707,012.48	935,883,452.37	
	Economic Sector:	825,966,748.20	1,115,107,099.27	289,140,351.07	
	Law & Justice:				
	Regional Development:	0	0		
	Social Service Sector:	919,587,236.12	2,194,410,978.00	1,274,823,741.88	
		2,288,377,544.43	4,788,225,089.75	2,499,847,545.32	
9	Transfer to Capital Development Fund (According to Sectors)		Total Budget	Variance	
	Administrative Sector:				
	Economic Sector:				
	Law & Justice:				
	Regional Development:				
	Social Service Sector:				
	TOTAL Transfer to Capital Development Fund				
	Other Transfers 0				
	Local Government % of Paris club recovery				
10	Details of Aid & Grants Received		Total Budget	Variance	
	Bilateral		8,812,436,025.50	(8,812,436,025.50)	
	Multi Lateral	7,626,000,000.00	13,753,460,247.50	(6,127,460,247.50)	
	FG- Aid & Grants				
	TOTAL Details of Aid & Grants Received	7,626,000,000.00	22,565,896,273.00	(14,939,896,273.00)	
11A	A- Details of Total Capital Expenditures (According to Sectors)		Total Budget	Variance	
	Administrative Sector:	2,162,181,654.89	7,605,356,248.43	5,443,174,593.54	
	Economic Sector:	30,737,710,639.61	46,196,365,365.33	15,458,654,725.72	
	Law & Justice:	110,239,722.94	660,332,437.61	550,092,714.67	
	Regional Development:				
	Social Service Sector:	6,405,077,460.78	33,175,367,742.48	26,770,290,281.70	
	TOTAL	39,415,209,478.22	87,637,421,793.85	48,222,212,315.63	
11B	B- Details of Capital Expenditures of Parastatals (Included in 11A above)		Total Budget	Variance	
	Administrative Sector:		124,300,000	37,800,000.00	
	Deputy Governor's Office	86,500,000	42,250,000	17,070,000.00	
	State Boundary Commission	25,180,000			
	Budget monitoring, Price Intelligence and Procurement Unit	24,996,800	96,000,000	71,003,200.00	
	Secretary to The State Government (Governor's Office)	523,878,220	4,074,102,701	3,550,224,481.58	
	State Emergency Management Agency (SEMA)	194,527,500	425,000,000	230,472,500.00	

11E			Actual	Total Budget	Variance
	Social Service Sector:				
	Ministry of Women Affairs	-	1,620,000,000.00	1,620,000,000.00	
	Ministry of Education	1,568,717,807.65	4,905,449,522.70	3,336,731,715.05	
	State Universal Basic Education Board (SUBEB)	191,882,951.26	1,009,776,345.00	817,893,393.74	
	Agency For Nonmedic Education	443,000.00	76,500,000.00	76,057,000.00	
	Special Schools Management Board (SSMB)	63,688,223.08	97,470,512.50	33,782,289.42	
	Teacher's Service Commission	-	9,675,000.00	9,675,000.00	
	Bauchi State Scholarship Board	-	7,371,000.00	7,371,000.00	
	Bauchi State University	-	487,500,000.00	487,500,000.00	
	Amimu Saleh, College Of Education Azare	200,000.00	260,000,000.00	259,800,000.00	
	A D Rudolf CLIS Misan	700,000.00	52,000,000.00	51,300,000.00	
	ATAP Bauchi	-	318,500,000.00	318,500,000.00	
	State Library Board	6,159,000.00	64,200,000.00	58,041,000.00	
	Bauchi State Agency For Mass Education (BASAME)	52,645,706.50	197,134,457.50	144,488,751.00	
	Adammu Tafawa Balewa College of Education Kungere	-	561,500,000.00	561,500,000.00	
	Ministry of Health	256,499,013.06	2,869,478,157.49	2,612,979,144.43	
	PHCDA	3,208,430,683.22	4,930,661,202.84	1,722,230,519.62	
	Hospitals Management Board	6,389,000.00	311,150,000.00	304,761,000.00	
	College Of Nursing and Midwifery Bauchi	34,873,518.74	207,967,644.24	173,094,125.50	
	Sch. Of Health Tech. Ningi	-	383,500,000.00	383,500,000.00	
	Drugs & Medical Consumables Management Agency	25,496,700.00	441,633,750.00	416,137,050.00	
	Specialist Hospital Board	-	171,318,750.00	171,318,750.00	
	BACA/IMA	30,000,000.00	307,858,912.50	277,858,912.50	
	Health Contributory Management Agency	-	956,080,500.00	956,080,500.00	
	Bauchi State Health Trust Fund	5,082,731.86	330,340,000.00	325,257,268.14	
	Ministry of Youth & Sport Development	48,678,151.58	489,250,000.00	440,571,848.42	
	Bauchi State Comm. For Youth and Women Rehab and Dev.	905,170,973.83	1,516,819,836.67	611,648,862.84	
	Bauchi State Sport Council	-	4,500,000.00	4,500,000.00	
	Wikki Tourist Foot Club	-	10,000,000.00	10,000,000.00	
	TOTAL	6,405,077,460.78	33,175,367,742.48	29,164,396,716.25	
12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	AMOUNT 2019	AMOUNT 2020		
	GRF BANK BALANCE				
	BAC	2,242,115,005.71	11,026,716,255.52		
	TOTAL	2,242,115,005.71	11,026,716,255.52		
	OTHER BANK OF THE TREASURY				
	OFFICE OF THE ACCOUNTANT GENERAL (OAG)	350,839.96	543,819.66		
	PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)	13,378,082,511.68	7,037,465,637.61		
	DIRECTORATE OF INVESTMENT	26,781,981.05	26,933,562.39		
		13,405,218,335.69	7,084,943,019.69		
13	CLOSING CASH BOOK BALANCE OF SUB-TREASURY OFFICES	AMOUNT 2019	AMOUNT 2020		
	ST. BAUCHI (A) (B) (C)	1,833,632,088.66	1,396,697,398.85		
	ST DAMBAM	-	-		
	ST JAMAARE	19,676.57	19,676.57		
	ST FUALEVA	-	-		
	ST NINGI	-	-		
	ST TOORO	-	-		
	ST AZARE	-	-		

ST/MSAU		1,833,651,765.23	1,396,687,075.42	
TOTAL				
14	CLOSING CASH BOOK BALANCE OF MIDAs		AMOUNT 2020	
	Administrative Sector:			
	GOVERNMENT HOUSE	5,292.12	101,081,192.82	
	DEPUTY GOVERNOR OFFICE (DGO)	31,131.00	51,853.31	
	SECRETARY TO THE STATE GOVERNMENT (SSG)	-	-	
	COOPERATIVE AND POVERTY ALLEVIATION (MCPA)	-	-	
	MIN OF SPECIAL DUTIES (MSD)	-	9,202.64	
	MINISTRY OF REL., AFFAIRS & COMM. RELATIONS (MOR&CR)	165,783.58	11,119,947.00	
	BAU CHH STATE HOUSE OF ASSEMBLY (BAHA)	(9,006,153.33)	(9,506,142.02)	
	BAU CHH STATE ASSEMBLY SERVICE COMMISSION (BASAC)	11,650.00	13,100.00	
	MINISTRY OF INFORMATION (MOI)	-	-	
	BUREAU FOR INFORMATION TECHNOLOGY	-	157,000.00	
	OFFICE OF THE HEAD OF CIVIL SERVICE (OHCS)	5,125.00	9,125.39	
	OFFICE OF STATE AUDITOR GENERAL (STATE AUDIT)	21,450.00	70,848.99	
	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVT (LG AUDIT)	10,000.00	5,100.00	
	CIVIL SERVICE COMMISSION (CSC)	4,750.00	4,750.00	
	LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)	3,612.00	5,102.00	
	MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	-	-	
	MINISTRY OF AGRICULTURE	-	-	
	MINISTRY OF EDUCATION	13,793,913.59	215,697,251.52	
	MINISTRY OF COMMERCE AND INDUSTRY	15,000.00	391,336.59	
	MINISTRY OF FINANCE	15,919,327.11	12,721,318.02	
	MINISTRY OF HEALTH	3,608,690.57	3,421,746.30	
	MINISTRY OF JUSTICE	1,613,973.41	22,148.29	
	MINISTRY OF WORKS & TRANSPORT	31,305,735.93	14,219,309.26	
	MINISTRY OF LANDS & SURVEY	19,370.00	3,022.11	
	MINISTRY OF WATER RESOURCES	8,700.00	4,873.00	
	MINISTRY OF YOUTH & SPORTS	-	-	
	THE JUDICIARY	9,960.00	20,069.10	
	JUD. SERVICE COMMISSION	-	-	
	TEACHERS SERVICE COMMISSION	899.00	1,899.00	
	ZONAL EDUCATION OFFICE BAU CHH	117,142.99	117,142.99	
	ZONAL EDUCATION OFFICE KATAGUM	-	-	
	ZONAL EDUCATION OFFICE DARAZO	-	-	
	BAU CHH STATE SCHOLARSHIP BOARD	7,336,590.31	19,000.00	
	SHARIA COURT OF APPEAL	-	-	
	MINISTRY OF BUDGET & PLANNING	-	59,205.00	
	BOARD OF INTERNAL REVENUE	131,248,394.80	278,537,787.37	
	MINISTRY OF WOMEN AFFAIRS	57,000.00	245,380.00	
	MINISTRY OF RURAL DEVELOPMENT	7,859.13	7,859.13	
	MINISTRY OF TOURISM & CULTURE	-	10,000.00	
	MINISTRY OF HIGHER EDUCATION	-	-	
	MINISTRY OF SCIENCE & TECHNOLOGY	(364,750.00)	191,988.79	
	MINISTRY OF SOLID MINERALS	870.98	-	
	MINISTRY OF SOCIAL DEVELOPMENT	-	-	
	MINISTRY OF HOUSING & ENVIRONMENT	-	928,188,812.73	
	MINISTRY OF ANIMAL RESOURCES	-	-	
	MINISTRY OF POWER & ENERGY	49,000.00	9,000.00	
	COLLEGE OF HEALTH TECHNOLOGY	(1,036,545)	1,036.95	
	BRC (GRANTS & GRANTS)	-	-	
	BUDGET MONITORING, PRICE INTELLIGENCE AND PUBLIC PROCUREMENT UNIT	-	-	
	SEMA	7,000.00	86,031.50	
	MU'ALIM PILGRIMS WELFARE BOARD	2,504,981.00	-	
	CHRISTIAN PILGRIMS WELFARE BOARD	-	22,781,677.41	
	BAU CHH STATE TELEVISION	13,760.07	390,181.13	

	STATE PENSION BOARD	-	-	2,500.00	
	STATE INEC	980,138.11		10,313,611.65	
	COLLEGE OF AGRICULTURE	-		-	
	BSADP	-		-	
	BASAC	(1,000,630.00)		-	
	BAGIS	1,541.25		256.98	
	GALAMBI RANCHING	-		500,000.00	
	BAUCHI STATE WATER BOARD	-		12,000.00	
	RIWASSA	-		1,595.50	
	BAUCHI SHARIA COMMISSION	595.50		5,280.47	
	BASEWA	82,694.03		17,316,270.82	
	BASEPA	-		171,685.47	
	SUBEB	41,207.97		805.86	
	SPECIAL SCHOOLS MANAGEMENT BOARD	517.50		-	
	BAUCHI STATE UNIVERSITY	-		567.75	
	COLLEGE OF EDUCATION AZARE	1,056,592.75		-	
	A D REF/AL CLS MISAU	-		466,687.34	
	ATA POLYTECHNIC	466,687.34		63.02	
	BAUCHI STATE LIBRARY BOARD	2,916.43		-	
	COLLEGE OF EDUCATION KANGERE	-		3,577.89	
	BACATMA	3,309.37		2,807,761.44	
	COLLEGE OF NURSING AND MIDWIFERY	5,678,820.17		-	
	PHCDA	-		155,092.80	
	HOSPITAL MANAGEMENT BOARD	155,092.80		91,335.16	
	BASHICMA	10,000.00		-	
	BHEFUND	5,087,689.38		10,039,780.33	
	SPECIALIST HOSPITAL BAUCHI	265,610.33		908,370.00	
	MCSMED	55,000.00		597,488.60	
	DRUGS MEDICAL AND CONSUMABLES MGT AGENCY	304,288.60		2,766.00	
	BASAME	48,000.00		50,075.59	
	BASANE	48,075.59		828,380.78	
	BSDB	10,874,908.43		6,936.14	
	BAUCHI SPORTS COUNCIL	48,331.67		2,950,805.72	
	WIKKI TOURIST FC	12,006,905.72		2,515,827.20	
	YANKARI TRANSPORT SERVICE II	-		28,051.02	
	BASOYCA	3,051.07		890.00	
	DMIO	1,355.50		26,438.00	
	STATE BOUNDARY COMMISSION	6,270.00		89,440.42	
	OFFICE OF THE CHIEF OF STAFF	15,070.01		-	
	LOCAL GOVERNMENT PENSION BOARD	-		1,629,658,386.33	
	TOTAL	234,832,230.19	17,715,817,337.02	24,738,004,736.96	
	TOTAL Details of Cash Book Balances				
	STATEMENT OF INVESTMENT AND LOANS				
	FOR THE PERIOD ENDED 31ST				
	DECEMBER, 2019				
15	(A) LOCAL INVESTMENT: QUOTED COMPANIES	AMOUNT 2019	AMOUNT 2020	INCREASE/DECREASE	
	BANK OF THE NORTH LTD	1976	-	-	
	ASHAKA CEMENT COMPANY	1976	-	-	
	FCMB BANK PLC	1990	15,707,313.43	7,352,577.88	
	JAIZ BANK PLC	2003	78,000,000.00	50,700,000.00	
	ARDOVA (PORTE-OIL)	2005	3,444,000.00	(1,818,000.00)	
	OANDO PLC	2005	1,549,125.00	(975,950.60)	
	FIRST BANK PLC	2005	7,258.35	41,644.25	
	FIDELITY BANK PLC	2005	-	369,916.88	

19	INTERNATIONAL BORROWINGS	Opening balances at at 1/1/2020	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2020	
	EXTERNAL LOANS	41,314,557,543.98	7,111,323,585.13	1,049,942,507.49	47,376,338,531.18	
	Principal Repayment	41,314,557,543.98	7,111,323,585.13	1,049,942,507.49	47,376,338,531.18	
	Interest Repayment				3,889,672,456.22	
	Exchange Gain/Loss				51,266,010,987.40	
	TOTAL	41,314,557,543.98	7,111,323,585.13	1,049,942,507.49	51,266,010,987.40	
20	States Bonds & Treasury Bonds					
	Name of Financial Institution					
	States Bonds 2021 & FCN/Treasury Bonds 2034	Opening balances at at 1/1/2020	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2020	
	Judgement Debts	15,300,727,756.27	-	903,502,777.55	14,397,224,978.72	
	Principal Repayment					
	Interest Repayment	15,300,727,756.27		903,502,777.55	14,397,224,978.72	
21	Nigerian Treasury Bills (NTB)					
	Opening Balance as at 1st Jan. 2015					
	Add: Additional NTB Issued					
	Less: NTB Repaid					
	Loans as at 31st December, 2015					
	Opening balances at at 1/1/2020					
	Additions during the year					
	Repayments during the year					
	Closing Balances as at 31/12/2020					
22	Development Loan Stock					
	Opening balances at at 1/1/2020					
	Additions during the year					
	Repayments during the year					
	Closing Balances as at 31/12/2020					
23	DOMESTIC BORROWINGS					
	Other Internal Loans (Promissory Notes)					
	FGN Bond 2034	LOAN AMOUNT	INTEREST RATE	DATE-SIGN	MATURITY DATE	AMOUNT OUTSTANDING
	Zenith Bank Bailout Loan	6,500,000,000.00	14.83%	Aug-15	Sept-31	5,995,634,301.72
	CBN MSME-DF	8,609,100,000.00	9.00%	Aug-15	Aug-35	7,735,555,847.47
	GT Bank (ECA) Bail out Loan	2,000,000,000.00	6.00%	Feb-15	Jan-27	1,250,000,000.00
	FGN Budget support Facility	10,000,000,000.00	9.00%	Mar-16	Apr-36	9,160,037,965.39
	Bauchi State Bond 2026 BST 1	17,569,000,000.00	9.00%	Jul-16	Aug-49	17,500,292,959.27
	UBA Pk CACS	10,402,894,328.00	16.50%	Dec-17	Nov-26	8,401,590,677.00
	UBA Pk CACS II	5,000,000,000.00	9.00%	Oct-17	Mar-22	1,760,958,300.24
	UBA Pk CID Loan	3,000,000,000.00	9.00%	Oct-17	May-22	1,097,874,138.32
	UBA Pk CFP Loan (Avida Nig. Limited)	5,000,000,000.00	20.00%	Jun-19	Jun-21	1,441,621,342.14
	SDGs Comiter Part Funding (ZIB)	3,500,000,000.00	18.00%	Aug-19	Aug-22	2,172,405,970.54
	Family Home Funds	12,000,000,000.00	9.00%		Jun-31	12,000,000,000.00
24	Internal Loans from Other Funds					68,515,971,502.09
	Name of Financial Institution					
	Principal Repayment	Opening balances at at 1/1/2020	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2020	
	Interest Repayment	48,190,518,314.37	12,000,000,000.00	6,071,771,821.00	51,118,746,523.37	
		48,190,518,314.37		6,071,771,821.00	51,118,746,523.37	
25	TREASURY CLEARANCE/OTHER GOVT FUNDS TRUST & OTHER PUBLIC FUNDS DEPOSITS					
			AMOUNT 2019	AMOUNT 2020	Increase/decrease	

	RETENTION DEPOSIT	(92,593,708.04)	(96,564,627.81)	(3,970,919.77)
	STATION DEPOSIT	6,560,214,316.26	445,233,655.53	(6,114,980,660.73)
a	41030101 UNREMITTED PAYE	6,467,620,608.22	348,669,027.72	(6,118,951,580.50)
	PAYE DEDUCTION REMITTED TO AG	352,087,850.13	(1,575,826,365.44)	(1,927,914,215.57)
b	4103102 UNREMITTED WITHHOLDING TAX	352,087,850.13	(1,575,826,365.44)	(1,927,914,215.57)
	FED. INLAND REVENUE 2.5% WITHHOLDING TAX	(119,669,081.61)	(203,364,908.59)	(83,695,826.98)
c	41030103 VALUE ADDED TAX			
	5% VAT DEDUCTION FROM SERVICES PAYMENT	(598,546,117.99)	(445,484,670.03)	153,061,447.96
		(598,546,117.99)	(445,484,670.03)	153,061,447.96
d	41030202 CONTRIBUTORY PENSION SCHEME			
	PENSION CONTRIBUTION	328,009,571.71	328,009,571.71	-
		328,009,571.71	328,009,571.71	-
e	41030203 UNION DUES			
	CHECK OF SYSTEM (DED. UNION DUES)	883,176,348.79	1,045,611,130.58	162,434,781.79
		883,176,348.79	1,045,611,130.58	162,434,781.79
f	41030204 HOUSING REVOLVING FUND DED.			
	STAFF HOUSING LOAN	(1,209,307,543.29)	(1,226,364,578.89)	(17,057,035.60)
	OWNER OCCUPYER SCHEME			
g	41030205 COOPERATIVE SOCIETY			
	BAUCH STATE NURSES SAVING SCHEME	(6,070,025.62)	(38,681,039.55)	(32,611,013.93)
	LEVIES FROM C/SERVANT TO NLC	(6,070,025.62)	(38,681,039.55)	(32,611,013.93)
h	41030206 HOUSING FUND			
	MAKAMA MORTGAGE LOAN	(783,170,473.18)	(1,447,380,913.58)	(664,210,440.40)
	NATIONAL HOUSING SCHEME	(783,170,473.18)	(1,447,380,913.58)	(664,210,440.40)
i	41030208 WELFARE LOAN SCHEME			
		151,254,765.53	151,254,765.53	-
		151,254,765.53	151,254,765.53	-
j	41030209 DEPENDENT FUND			
		(299,358,018.86)	(299,431,352.26)	(73,333.40)
		(299,358,018.86)	(299,431,352.26)	(73,333.40)
k	41030210 POVERTY ALLEVIATION			
		4,810,668.36	4,810,668.36	-
		4,810,668.36	4,810,668.36	-
l	41030211 LOAN DEDUCTION			
		275,671,182.37	238,740,946.26	(36,930,236.11)
		275,671,182.37	238,740,946.26	(36,930,236.11)
m	41030216 OVER PAYMENT RECOVERABLE			
	OVER PAYMENT RECOVERY	(22,786,896.08)	(31,737,189.00)	(8,950,292.92)
		(22,786,896.08)	(31,737,189.00)	(8,950,292.92)
n	41030217 Other Deduction			
	HEALTH INSURANCE SCHEME	(71,082,704.22)	(288,545,312.32)	(217,462,608.10)
	TOTAL OF OTHER PUBLIC FUNDS	(9,000.00)	(3,343,541.40)	(3,334,541.40)
	TOTAL BTL RECEIPT & PAYMENTS	5,352,631,134.26	(3,443,063,740.90)	(8,795,694,895.16)
				(15,122,517,278.71)
96	CONTINGENT LIABILITIES AS AT YEAR END 31 st DECEMBER 2020	AMOUNT-2019	AMOUNT-2020	

	Pension & Gratuity (State Gov't)		19,864,991,435.47	22,746,369,126.87		
	Outstanding Contractors Liabilities (According to MDA)		10,008,742,273.91	6,000,119,157.49		
	Judgment Debt And Solicitors Fee		7,526,689,124.93	359,732,428.40		No update
	Other (Salary Arrears & Staff Claims)					
	Electricity Bill Arrears		437,311,860.15	851,207,106.38		
	Rented Properties Arrears		94,883,959.78	335,644,878.98		
	TOTAL CONTINGENT LIABILITIES		37,932,618,654.24	30,293,072,698.12		
27						
	INCREASE/DECREASE IN INVESTMENT		AMOUNT 2019	AMOUNT 2020		INCREASE/DECREASE
	NAME OF COMPANY	DATE OF INVESTMENT				
	BANK OF THE NORTH LTD	1976				
	ASHAKA CEMENT COMPANY	1976				
	FCMB BANK PLC	1990	8,354,735.55	15,707,313.43		7,352,577.88
	JAIZ BANK PLC	2003	78,000,000.00	128,700,000.00		50,700,000.00
	ARDOVA (FORTE OIL)		3,444,000.00	1,626,000.00		(1,818,000.00)
	OANDO PLC	2005	1,549,125.00	573,174.40		(975,950.60)
	FIRST BANK PLC		7,258.35	41,644.25		34,385.90
	INTERCITY BANK	2005	-			-
	FIDELITY BANK PLC		-	369,916.88		369,916.88
	UNITY BANK PLC		-	42,624,853.12		42,624,853.12
	DANGOTE SUGAR PLC		-	140,840,185.50		140,840,185.50
	LAFARGE WEST AFRICA PLC		-	8,262.00		8,262.00
	FLOUR MILLS PLC		-	556,328.85		556,328.85
	STERLING BANK PLC		-	44,320.50		44,320.50
	SUB- TOTAL		91,355,118.90	331,091,998.93		239,736,880.03
	Net (Increase)/Decrease in Other Cash Equivalent Accounts					
28	LOAN GRANTED TO 20 LGAS FOR SALARY (2015)		3,861,413,061.15	7,431,702,990.65		3,570,289,929.50
	LOAN TO STATE GOVERNMENT					
			7,564,767,993.31	7,431,702,990.65		(133,065,002.66)
	TOTAL INVESTMENTS		11,582,228,510.21	7,432,259,319.50		106,671,877.37
			7,564,767,993.31	7,432,259,319.50		
	LIST OF OUTSTANDING IMPRESTS		AMOUNT 2019	AMOUNT 2020		increase/decrease
	TOTAL OUTSTANDING IMPRESTS		255,026,320.86	255,026,320.86		-
			255,026,320.86	255,026,320.86		-
	LIST OF OUTSTANDING ADVANCES		AMOUNT 2019	AMOUNT 2020		increase/decrease
	ADVANCES		593,092,062.38	751,081,827.01		157,989,764.63
	TOTAL		593,092,062.38	751,081,827.01		157,989,764.63
	31/100103 LOAN TO GOVT. OWN COMPANY					
			AMOUNT 2019	AMOUNT 2020		increase/decrease

TOTAL	104,806,203,644.62						119,781,982,489.49
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NOTE:

EXCHANGE RATE:

JANUARY 2019 N307/\$1

DECEMBER 2020 N380/\$1

TOTAL REPAYMENT OF PUBLIC DEBT							
EXTERNAL LOANS REPAYMENT			1,049,942,597.93				
INTERNAL LOANS REPAYMENT			6,071,771,821.00				
BOND REPAYMENT			903,502,777.55				
TOTAL			8,025,217,196.48				
NOTE							
The Diffrence Between Original Budget and Revised Budget was as a Result of COVID- 19 Pandemic							

NOTES 2 BREAK DOWN OF INDEPENDENT REVENUE (IGR) DETAILS STATEMENT OF RECURRENT REVENUE FOR THE PERIOD 31ST DECEMBER, 2020

REVENUE		
2A PERSONAL TAXES		
MDA: BOARD OF INTERNAL REVENUE 022000800100		AMOUNT
Economic Code	Description	N
12010105	PAY AS YOU EARN (CURRENT)	11,389,484,490.94
12010103	DIRECT ASSESSMENT TAX (CURRENT)	38,387,285.63
12010101	5% WHT ON PMT TO CONTRACTORS	34,615,768.51
12010101	10% WHT ON BANK INTEREST	212,683,057.48
12010101	10% WHT TAX ON RENTS	2,968,619.18
12010115	STAMP DUTY TAX	1,775,684.18
12010115	10% WHT TAX ON DIVIDEND	-
	SUB -TOTAL	11,679,914,905.92
2B LICENCES		
MDA: MINISTRY OF INFORMATION AND COMMUNICATION 012300100100		
Economic Code	Description	
12010101	5% WHT ON PMT TO CONTRACTORS	-
MDA: MINISTRY OF CULTURE AND TOURISM 012300100100		
Economic Code	Description	
12010101	5% WHT ON PMT TO CONTRACTORS	-
MDA: BOARD OF INTERNAL REVENUE 022000800100		
Economic Code	Description	
12020132	MOTOR VEHICLE LICENCES	36,291,962.94
12020133	DRIVERS' LICENCES	27,683,000.00
12020141	HACKEY PERMIT	8,028,300.00
12020142	TESTING FORM FOR ROAD WORTHNESS	14,807,050.00
MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT 021500100100		
Economic Code	Description	
12020119	FISHING PERMITS	-
12020122	PRODUCE BUYING LICENCES	218,700.00
12020127	TRACTOR HIRING SERVICES	-
12020446	AGRICULTURAL/VETERINARY SERVICE FEES	-
MDA: MINISTRY OF HEALTH 052100100100		

Economic Code	Description	
12020134	PATENT MEDICINE & DRUG STORES LICENCES	-
12020136	HEALTH FACILITIES LICENCES	-
	TRADITIONAL MEDICINE PRACTITIONERS LICENCES	-
MDA: MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT 015400100100		
Economic Code	Description	
12020131	CINEMATOGRAPY LICENSES	-
MDA: MINISTRY OF INFORMATION AND COMMUNICATION 02300100100		
Economic Code	Description	
12020113	BRICKMAKING, etc, LICENCE.	-
	SUB -TOTAL	87,029,012.94
2C FEES		
MDA: BOARD OF INTERNAL REVENUE 022000800100		
Economic Code	Description	
12020409	WEIGHTS & MEASURE FEES	
12020434	MOTOR VEHICLE REGISTRATION FEES	150,221,957.00
12020437	DEEDS/STAMP DUTY REGISTRATION FEES	5,859,212.95
12020448	DEVELOPMENT LEVIES	1,365,948.25
MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT 021500100100		
Economic Code	Description	
12020451	timber & forest fees	23,700.00
12020446	agricultural/vetinary services fees	2,679,750.00
MDA: GALAMBI RANCHING COMPANY 21500100100		
Economic Code	Description	
12020446	agricultural/vetinary services fees	-
MINISTRY OF COMMERCE AND INDUSTRY 022200100100		
Economic Code	Description	
12020449	BUSINESS/TRADE OPERATING FEES	622,400.00
12020449	BUSINESS/TRADE OPERATING FEES	-
MDA: MINISTRY OF EDUCATION 051700100100		
Economic Code	Description	

12020450	INSPECTION FEES	2,750,000.00
12020453	APPLICATIONS FEES	529,000.00
MDA: MINISTRY OF JUSTICE 032600100100		
Economic Code	Description	
12020417	CONTRACTOR REGISTRATION FEES	9,699,776.64
MDA: STATE DEVELOPMENT BOARD 023400200100		
Economic Code	Description	
12020427	TENDER FEES	-
12020438	SURVEY/ PLANNING/ BUILDING FEES	2,488,100.00
MDA: MINISTRY OF WORKS AND TRANSPORT 023400100100		
Economic Code	Description	
12020415	Trade Testing Fees	589,620.29
12020450	Road Worthness	3,908,500.00
12020452	School/Tuition/Examination fees	136,200.00
12020453	Application Fees	2,513,580.00
12020704	Inspection fees	-
12020454	Parking Fees	-
MDA: MINISTRY OF YOUTH AND SPORTS 053900100100		
Economic Code	Description	
12020442	Association Fees, Clubs & Association	2,200,500.00
12020452	School/tuition/Examination Fees	-
12020480	Transfer Fees for Players	-
MDA:BASEPA 025600200100		
Economic Code	Description	
12020450	INSPECTION FEES	-
MDA:OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT 014000200100		
Economic Code	Description	
12020449	BUSINESS/TRADE OPERATING FEES	-
MDA:THE JUDICIARY 032605100100		
Economic Code	Description	

12020401	COURT FEES	6,285,980.00
12020418	MARRIAGE/ DIVORCE FEES	-
MDA:SHARIA COURT OF APPEAL 032605300100		
Economic Code	Description	
12020401	COURT FEES	6,589,925.00
MDA: GOVERNOR'S OFFICE 011101300100		
Economic Code	Description	
12020417	CONTRACTOR REGISTRATION FEES	11,830,000.00
MDA: AMINU SALEH COLLEGE OF EDUCATION, AZARE 051706600100		
Economic Code	Description	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES - UNDERGRADUATE	80,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES - OTHERS	-
12020453	Applications Fees	-
12020457	AFFILIATION CHARGES	-
MDA:ABUBAKAR TATARI ALI POLYTECHNIC 051701800100		
Economic Code	Description	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	3,396,600.00
12020453	APPLICATION FEES	-
MDA:BAUCHI STATE UNIVERSITY 051701800100		
Economic Code	Description	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-
12020453	APPLICATION FEES	-
MDA:COLLEGE OF AGRICULTURE AND RURAL DEVELOPMENT 021500700100		
Economic Code	Description	
12020452	SCHOOL / TUITION/ EXAMINATION FEES	-
12020453	APPLICATION FEES	-
	MISCELLANEOUS/OTHERS	-
MDA: CLIS MISAU 051706800100		
Economic Code	Description	

12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-
12020453	APPLICATION FEES	-
MDA: ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE 051706900100		
Economic Code	Description	
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	2,000,000.00
12020453	APPLICATION FEES	-
MDA: SPECIAL SCHOOLS MANAGEMENT BOARD		051706500100
Economic Code	Description	
12020453	APPLICATION FEES	-
MDA: COLLEGE OF NURSING AND MIDWIFERY		052110400100
Economic Code	Description	
12020452	School Tuition/Registration fees	12,768,000.00
12020456	Acceptance fees	
12020453	Application fees	2,889,900.00
MDA: COLLEGE OF HEALTH TECHNOLOGY NINGI		052110600100
Economic Code	Description	
12020424	APPLICATION FEES	-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-
MDA: MINISTRY OF POWER, SCIENCE AND TECHNOLOGY		022800100100
Economic Code	Description	
12020431	Environmental Impact Assessment Fees (EIA)	-
MDA: MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT 015400100100		
Economic Code	Description	
12020452	School/tuition/examination	-
MDA: OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT 014000200100		
Economic Code	Description	
12020449	business/Trade Operating fees	-
MDA: MUSLIMS PILGRIMS WELFARE BOARD		015400300100
Economic Code	Description	

12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	-
MDA: MIN OF COOPERATIVES AND SME DEVELOPMENT 02200100100		
Economic Code	Description	
12020453	Registration Fees	-
12021302	Audit Fees	-
026000100100		
MDA: MINISTRY OF LANDS AND SURVEY 026000100100		
Economic Code	Description	
12020480	Grant of C of O (Preparation)	-
12020481	Grand Rent	-
12020482	Registration Fess (C of O)	3,216,085.16
12020437	DEEDS REGISTRATION FEES	-
12020438	SURVEY/PLANNING/BUILDING FEES	46,000.00
12020440	AGENCY FEES VENDORS	-
12020450	INSPECTION FEES	17,000.00
12020459	RIGHT OF OCCUPANCY FEES	-
12020483	APPLICATION FEES	-
12020484	RIGHT OF OCCUPANCY FEES	-
	SUB -TOTAL	234,707,735.29
2D FINES		
MDA: BOARD OF INTERNAL REVENUE 022000800100		
Economic Code	Description	
12020501	FINES/PENALTIES	4,308,100.00
MDA:BASEPA 025600200100		
Economic Code	Description	
12020501	FINES / PENALTIES	52,800.00
12020502	COURT FINES	35,700.00
MDA: THE JUDICIARY 032605100100		
Economic Code	Description	
12020501	FINES/PENALTIES	1,180,700.00
MDA: SHARIA COURT OF APPEAL 032605300100		
Economic Code	Description	

12020501	FINES/PENALTIES	6,588,800.00
	SUB -TOTAL	12,166,100.00
	2E SALES	
MDA: OFFICE OF THE ACCOUNTANT GENERAL 022000700100		
Economic Code	Description	
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	17,870,295.00
12020614	Sales of Government buildings	-
MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT 021500100100		
Economic Code	Description	
12020608	SALES OF IMPROVED SEEDS/CHEMICALS (Fertilizer Sales)	124,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	92,900.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	-
12020605	SALES OF FINGERLINGS	-
MDA: GALAMBI RANCHING COMPANY 021500400100		
Economic Code	Description	
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-
MDA: MINISTRY OF WORKS AND TRANSPORT 023400100100		
Economic Code	Description	
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	-
MDA: CIVIL SERVICE COMMISSION '011101300500		
Economic Code	Description	
12020601	SALES OF JOURNAL & PUBLICATIONS	-
12020601	Sales of Gazettes	-
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
MDA: TEACHERS SERVICE COMMISSION 011101300700		
Economic Code	Description	
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
MDA: BASIEC		
Economic Code	Description	

12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	30,000.00
MDA:HOUSE OF ASSEMBLY SERVICE COMMISSION		
Economic Code	Description	
12020606	Sales of Application Forms for Employment	-
12020616	Sales of Application Forms for Transfer of Service	-
12020616	Sales of Annual Performance Evaluation Report (APERS)	-
MDA:BAUCHI STATE SCHOLARSHIP BOARD		
Economic Code	Description	
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
MDA:JUDICIAL SERVICE COMMISSION		
Economic Code	Description	
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	135,300.00
MDA: STATE UNIVERSAL BASIC EDUCATION		
Economic Code	Description	
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
MDA: MINISTRY OF INFORMATION AND COMMUNICATION 012300100100		
Economic Code	Description	
12020621	SALES OF OTHER GOVERNMENT PANAPHARELIA (FLAGS, PORTRAIT, ART WORK ETC	-
MDA: MINISTRY OF CULTURE AND TOURISM		
Economic Code	Description	
12020620	SALES OF OTHER GOVERNMENT PROPERTIES (SUMU ANIMALS)	-
12020621	SALES OF OTHER GOVERNMENT PANAPHARELIA (FLAGS, PORTRAIT, ART WORK ETC	-
MDA: LOCAL GOVERNMENT SERVICE COMMISSION		
Economic Code	Description	
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	-
	SUB -TOTAL	18,252,495.00
2F EARNINGS		
MDA: BOARD OF INTERNAL REVENUE		

Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: MINISTRY OF COMMERCE AND INDUSTRY		
Economic Code	Description	
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	-
	Bauchi Recycling Plant	-
	Yankari Loans and Savings Ltd.	-
MDA: STATE DEVELOPMENT BOARD		
Economic Code	Description	
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	233,216.00
MDA: SPORT COUNCIL		
Economic Code	Description	
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	865,000.00
MDA: BASEPA		
Economic Code	Description	
12020701	EARNINGS FROM CONSULTANCY SERVICES	-
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	404,240.00
MDA: BATV		
Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: BRC		

Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: COLLEGE OF AGRICULTURE		
Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: CLIS MISAU		
Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: BAUCHI STATE WATER BOARD		
Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: BACYWORD		
Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: COLLEGE OF NURSING AND MIDWIFERY		
Economic Code	Description	
12020710	EARNINGS FROM GUEST HOUSES	-
MDA: MINISTRY OF INFORMATION AND COMMUNICATION 012300100100		
Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: GALAMBI RANCHING COMPANY		
Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: MINISTRY OF CULTURE AND TOURISM		
Economic Code	Description	
12020705	EARNING FROM USE OF GOVERNMENT HALLS	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	-

MDA: AMINU SALEH COLLEGE OF EDUCATION, AZARE		
Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
MDA: ABUBAKAR TATARI ALI POLYTECHNIC		
Economic Code	Description	
12020701	EARNINGS FROM CONSULTANCY SERVICES	-
12020707	EARNINGS FROM MEDICAL SERVICES	-
12020711	EARNINGS FROM COMMERCIAL SERVICES	-
MDA: DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY		
Economic Code	Description	
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-
	SUB -TOTAL	1,502,456.00
2G RENT ON GOVERNMENT BUILDINGS		
MDA: OFFICE OF THE ACCOUNTANT GENERAL		
Economic Code	Description	
12020801	RENT ON GOVT.QUARTERS	30,036,932.80
MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT		
Economic Code	Description	
12020803	RENT ON GOVT BUILDINGS	-
MDA: MINISTRY OF TOURISM AND CULTURE		
Economic Code	Description	
12020803	RENT ON GOVT BUILDINGS	-
MDA:STATE DEVELOPMENT BOARD		
Economic Code	Description	
12020803	RENT ON GOVT BUILDINGS	-
MDA:SPORT COUNCIL		
Economic Code	Description	
12020803	RENT ON GOVT BUILDINGS	-

	SUB -TOTAL	30,036,932.80
2H RENT ON LANDS AND OTHERS		
MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT		
Economic Code	Description	
12020905	LEASE RENTAL	-
MDA: GALAMBI RANCHING COMPANY		
Economic Code	Description	
12020906	RENTS ON GOVT. PROPERTIES	746,000.00
MDA: MINISTRY OF ENVIRONMENT AND HOUSING		
Economic Code	Description	
12020906	Lease Rental (Lease of Unity Pack to Eagle Sino)	-
MDA: MINISTRY OF LANDS AND SURVEY		
Economic Code	Description	
12020901	RENT ON GOVT. LAND	14,924,024.74
	SUB -TOTAL	15,670,024.74
2I REPAYMENTS		
MDA: OFFICE OF THE ACCOUNTANT GENERAL		
Economic Code	Description	
12021002	MOTOR VEHICLE ADVANCES	-
12021006	REFUNDS	542,219,269.53
	SUB -TOTAL	542,219,269.53
2J INVESTMENT INCOME		
MDA: OFFICE OF THE ACCOUNTANT GENERAL		
Economic Code	Description	
12021102	DIVIDEND RECEIVED	163,512,592.21
MDA: MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT		
Economic Code	Description	
12021103	OTHER INVESTMENT INCOME (CAC LOAN RECOVERY)	-
12021103	ANCHOR BORROWERS PROGRAMME	-
	SUB -TOTAL	163,512,592.21
2K INTEREST EARNED		
MDA: OFFICE OF THE ACCOUNTANT GENERAL		
Economic Code	Description	

12021210	Bank Interest	231,863,462.81
12021211	Gains on Forex	21,859,825.18
	SUB -TOTAL	253,723,287.99
2L RE-IMBURSEMENT		
MDA:MINISTRY OF COMMERCE AND INDUSTRY		
Economic Code	Description	
12021302	AUDIT FEES	30,000.00
MDA:STATE AUDIT DEPARTMENT		
Economic Code	Description	
12021302	AUDIT FEES	530,000.00
	SUB -TOTAL	560,000.00
	GRAND- TOTAL	13,039,294,812.42

SUPPLEMENTARY NOTES 3

BREAK DOWN OF COVID - 19 BUDGET EXECUTION REPORT ON REVENUE AND EXPENDITURES AS AT DECEMBER 2020.

(STARTING FROM MARCH TO DECEMBER, 2020)

REVENUE						
S/N	Revenue Item	2020 Amended Budget (Covid - Responsive)	REVISED BUDGET/COVID-19 RESPONSIVE	Cumulative Actual for Year (March - December, 2020)	VARIANCE	PER.(%)
1	Opening Balance	₦	₦	₦	₦	
				742,464,093.06	742,464,093.06	
2	State Government Covid Fund	23,953,267,251.82	11,976,633,625.91	2,912,111,879.49	9,064,521,746.42	24.31%
3	Transfer from Federal Government	1,000,000,000.00	500,000,000.00	1,000,000,000.00	(500,000,000.00)	200.00%
4	Support from Development Partners	900,000,000.00	450,000,000.00	72,710,000.00	377,290,000.00	16.16%
5	Borrowed Fund	7,000,000,000.00	3,500,000,000.00	NIL		
6	Donations	900,000,000.00	450,000,000.00	13,372,114.90	436,627,885.10	2.97%
	TOTAL	33,753,267,251.82	16,876,633,625.91	4,740,658,087.45	10,120,903,724.58	
EXPENDITURES						
S/N	Expenditure Item	2020 Amended Budget (Covid - Responsive)	REVISED BUDGET/COVID-19 RESPONSIVE	Cumulative Actual for Year (March - December, 2020)	VARIANCE	PER.(%)
1	Salaries and Wages	5,707,827,398.82	5,707,827,398.82	2,422,298,548.17	3,285,528,850.65	42.44%
2	Overhead Costs	2,602,864,000.00	2,602,864,000.00	989,343,294.55	1,613,520,705.45	38.01%
3	Other Expenditures	Nil	Nil	Nil	Nil	
	Total Recurrent	8,310,691,398.82	8,310,691,398.82	3,411,641,842.72	4,899,049,556.10	41.05%
4	Capital	15,686,032,637.00	15,686,032,637.00	1,178,128,216.87	14,507,904,420.13	7.51%
	GRAND TOTAL	23,996,724,035.82	23,996,724,035.82	4,589,770,059.59	19,406,953,976.23	19.13%