



BAUCHI STATE GOVERNMENT

REPORT OF

**THE AUDITOR GENERAL
ON THE ACCOUNTS OF**

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

31ST DECEMBER, 2023

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LETTER OF SUBMISSION BY THE ACCOUNTANT GENERAL



BAUCHI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
TREASURY DEPARTMENT

P. M. B. 071, BAUCHI Email:

Ref: _____
MOF/OFF/S/362

Date: 28th March, 2024

The Auditor General,
Office the State Audit General,
Bauchi State.

**FORWARDING OF ACCOUNTANT – GENERAL FINANCIAL STATEMENTS
FOR THE YEAR 2023**

I am directed to forward to you the three (3) copies of Accountant General's Annual Report/Financial Statements and their accompanied notes for the period ended 31st December, 2023 for Auditing as detailed below:

- | | | |
|------|-------------|-----------------------------------|
| i. | Statement 1 | Cash Flow |
| ii. | Statement 2 | Assets & Liabilities |
| iii. | Statement 3 | Consolidated Revenue Fund |
| iv. | Statement 4 | Capital Development Fund |
| v. | Notes | Notes to the Financial Statements |

Source Document of Accountant – General Financial Statements

- i. MPA 1 – 3 Receipt, Payment & Trial Balance
- ii. Soft Copies of Receipt and Payment (ABH)

LETTER OF SUBMISSION BY THE ACCOUNTANT GENERAL

iii. Soft Copies of General Ledgers

Kindly acknowledge receipt, please.



SADIYA SANI MUH'D

FOR: ACCOUNTANT GENERAL

BAUCHI STATE

SECRET



BAUCHI STATE OF NIGERIA

Office of the State Auditor General

No. 33 Yandoka Road, PMB. 0070, Bauchi

Email: bsaudit76@gmail.com


Our Ref: AGM.I/VOL.VI/191 Your Ref: _____ Date: 25th June, 2024

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

OFFICE OF THE CLERK
BAUCHI STATE HOUSE OF
ASSEMBLY
RECEIVED
SIGN. #19
DATE 25/6/2024

SUBMISSION OF ANNUAL REPORT OF THE STATE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF BAUCHI STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023.

In accordance with **Section 125(5)** of the **Constitution** of the **Federal Republic of Nigeria 1999** as amended and **Section 13 & 18** of **Bauchi State Public Sector Audit and Other Related Matters Law, 2021**, I submit to the Bauchi State House of Assembly copies of the report on the Accounts of the Government of Bauchi State for the year ended **31st December, 2023.**


ISHAKU YANKARI, B.Sc, MSc, CNA.
AUDITOR GENERAL
BAUCHI STATE.



SECRET



REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF GOVERNMENT OF BAUCHI STATE FOR THE YEAR ENDED 31ST DECEMBER, 2023

INTRODUCTION

- 1.1** The Accounts of Bauchi State Government for the year ended **31st December, 2023** has been audited in accordance with the provision of **Section 125(2)** of the **Constitution of the Federal Republic of Nigeria 1999** as amended, **Section 13** and **18** of the **Bauchi State Public Sector Audit and Other Related Matters Law, 2021**. The audit involved the inspection of all records and accounts kept by Ministries, Departments and Agencies (MDAs) and the Financial Statements prepared by the Accountant General.

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

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

The Statements of Accounts were received from the Office of the Accountant General on the **28th of March, 2024** vide letter **NO.MOF/OFF/S/362/** dated **28th of March, 2024** in line with the provision of **Section 125(5)** of the **Constitution of Federal Republic of Nigeria 1999 as amended** the Audit could not complete on time due to observations raised and sent to Accountant General for response which was finally resolved vide Accountant General letter **No. OAG/TD/OFF/S/363/VOL.II** dated **28th May, 2024**.

1.1 CLEARANCE OF PREVIOUS REPORT

I am indebted to applaud the effort of the **Bauchi State House of Assembly** through the **Public Accounts Committee (PAC)** who took bold step and consider the **2022 Auditor General Reports**, we are hopeful that the **2023 Report** will similarly be considered promptly.

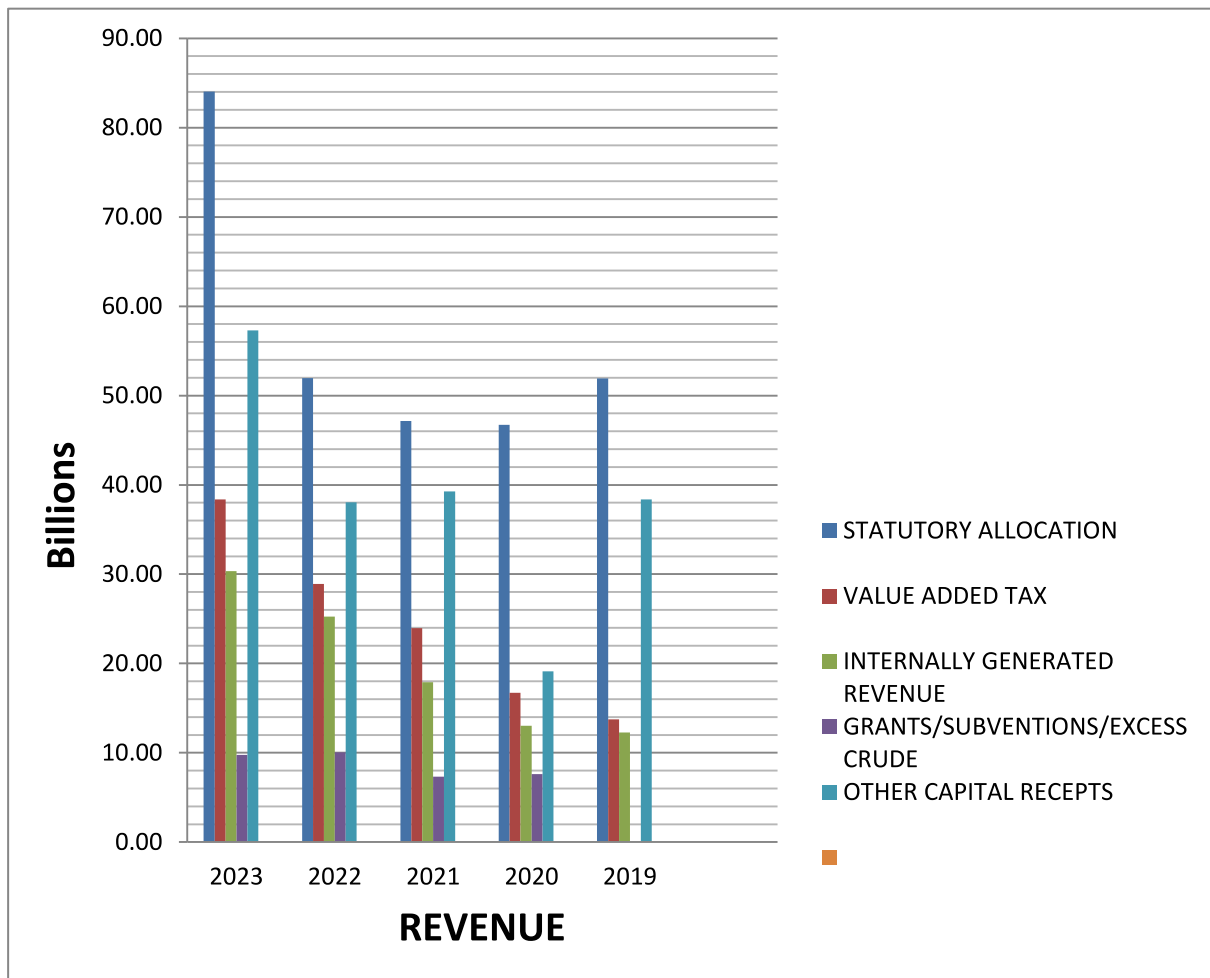
1.2 QUEST FOR CONTINUED IMPROVEMENTS IN ALL AREAS:

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

Therefore, Government should adopt the implementation of Accrual Basis and invest in training people and infrastructure in order to institutionalize the discipline of IPSAS reporting in all its business process as required by **State Fiscal Transparency, Accountability and Sustainability (SFTAS)**.

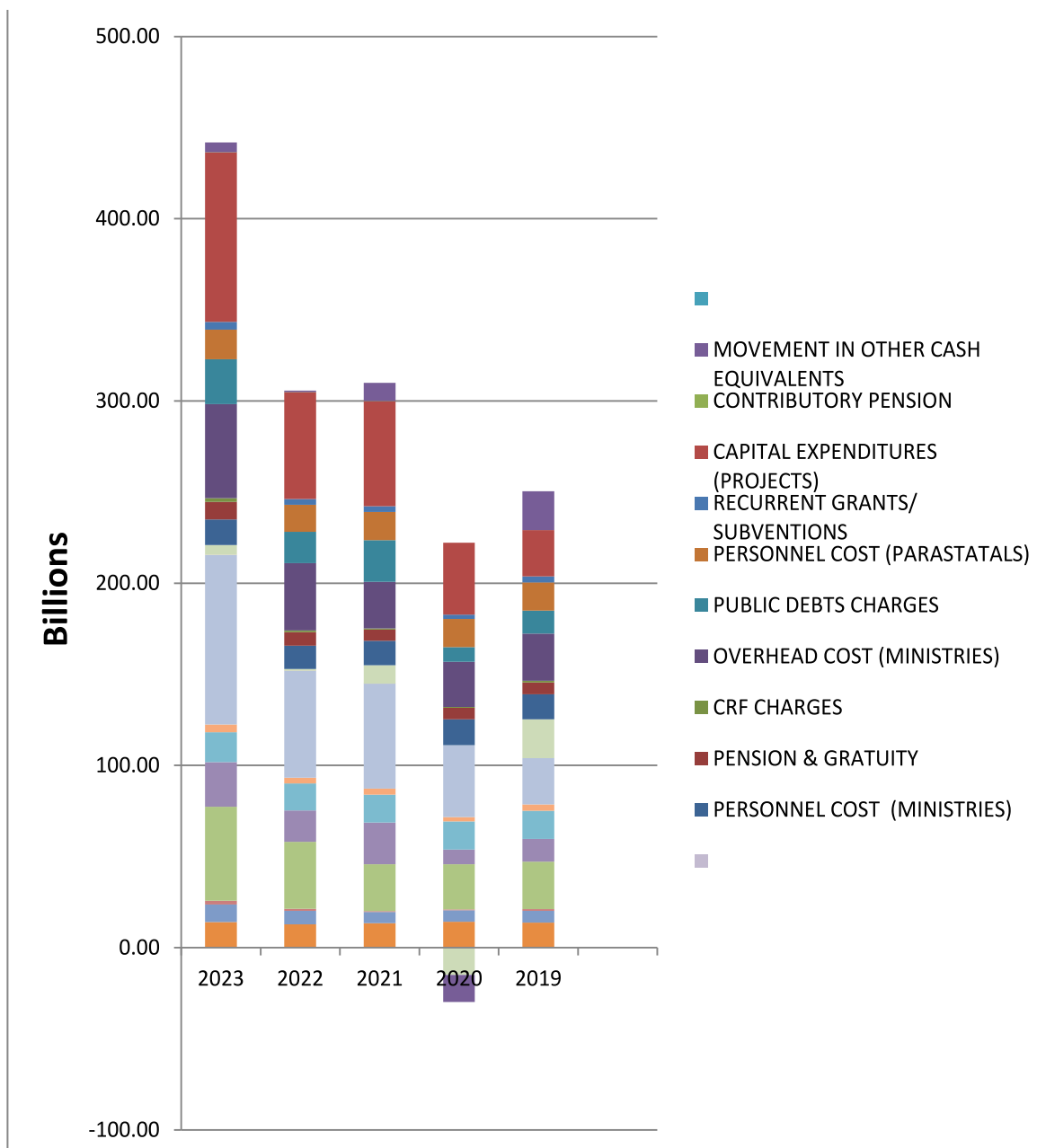
FINANCIAL HIGHLIGHTS
FIVE YEARS FINANCIAL SUMMARY
REVENUE

FROM 2019 TO 2023						
	2023	2022	2021	2020	2019	TOTAL
REVENUE	N	N	N	N	N	N
STATUTORY ALLOCATION	84,043,159,482.29	51,936,373,889.72	47,152,761,980.96	46,720,179,950.79	51,926,786,573.97	281,779,261,877.73
VALUE ADDED TAX	38,366,782,924.06	28,919,191,072.90	23,962,838,565.86	16,724,443,057.77	13,743,379,568.14	121,716,635,188.73
INTERNALLY GENERATED REVENUE	30,334,559,621.56	25,233,999,683.39	17,902,447,967.63	13,039,294,812.42	12,293,318,938.86	98,803,621,023.86
GRANTS/SUBVENTIONS/EXCESS CRUDE	9,751,644,598.86	10,053,300,525.18	7,327,682,979.10	7,626,000,000.00	0	34,758,628,103.14
OTHER CAPITAL RECEIPTS	57,289,607,524.10	38,053,957,841.70	39,275,190,880.95	19,111,323,585.13	38,378,635,921.94	192,108,715,753.82
TOTAL REVENUE =	219,785,754,150.87	154,197,123,012.89	135,620,922,374.50	103,221,241,406.11	116,342,121,002.91	729,167,161,947.28



FIVE YEARS EXPENDITURE SUMMARY

FROM 2019 TO 2023						
	2023	2022	2021	2020	2019	TOTAL
EXPENDITURE	N	N	N	N	N	N
PERSONNEL COST (MINISTRIES)	14,047,974,183.86	12,846,070,372.45	13,399,660,649.40	14,164,283,473.89	13,769,772,929.77	68,227,761,609.37
PENSION & GRATUITY	9,642,856,867.67	7,344,329,409.08	6,249,561,087.21	6,387,830,500.23	6,474,519,910.36	36,099,097,774.55
CRF CHARGES	2,038,104,462.60	1,082,131,664.37	501,208,145.62	511,274,736.28	1,013,780,411.38	5,146,499,420.25
OVERHEAD COST (MINISTRIES)	51,627,283,757.97	36,903,399,634.48	25,622,230,723.59	24,773,420,339.07	25,887,560,013.34	164,813,894,468.45
PUBLIC DEBTS CHARGES	24,529,712,476.28	17,151,711,675.86	22,877,552,933.10	8,025,217,196.48	12,597,295,405.56	85,181,489,687.28
PERSONNEL COST (PARASTATALS)	16,361,031,534.92	14,789,221,054.24	15,406,051,027.20	15,516,221,136.25	15,413,118,209.37	77,485,642,961.98
RECURRENT GRANTS/ SUBVENTIONS	4,164,570,471.04	3,250,630,920.17	3,221,111,267.96	2,288,377,544.43	3,388,476,792.19	16,313,166,995.79
CAPITAL EXPENDITURES (PROJECTS)	93,063,814,430.83	58,595,443,689.55	57,636,322,172.08	39,415,209,478.22	25,411,599,893.01	274,122,389,663.69
CONTRIBUTORY PENSION MOVEMENT IN OTHER CASH EQUIVALENTS	67,560,324.82	41,669,960.69	40,934,858.33	0	0	150,165,143.84
	5,410,781,654.98	865,228,482.65	10,022,435,564.89	(14,882,780,398.68)	21,296,693,552.33	22,712,358,856.17
TOTAL EXPENDITURE	220,953,690,164.97	152,869,836,863.54	154,977,068,429.38	96,199,054,006.17	125,252,817,117.31	750,252,466,581.37
NET CASH FOR THE YEAR	(1,167,936,014.10)	1,327,286,149.35	(19,356,146,054.88)	7,022,187,399.94	(8,910,696,114.40)	(21,085,304,634.09)
OPENING BALANCE	6,709,144,831.43	5,381,858,682.08	24,738,004,736.96	17,715,817,337.02	26,626,513,451.42	81,171,339,038.91
CLOSING BALANCE	5,541,208,817.33	6,709,144,831.43	5,381,858,682.08	24,738,004,736.96	17,715,817,337.02	60,086,034,404.82



1.5 BUDGET COMPARISON OF ACTUAL REVENUE AND EXPENDITURE AS AT 31ST DECEMBER, 2023 (SUMMARY).

STATUTORY ALLOCATION:

The Actual Total Statutory Allocation stood at **N122,409,942,406.35** representing **87.59%** of the Budgeted Statutory Allocation of **N139,747,964,721.42** for the year ended **31st December, 2023**.

INTERNALLY GENERATED REVENUE:

The Actual Total Internally Generated Revenue (IGR) stood at **N30,334,559,621.56** representing **123.44%** of the Budgeted IGR of **N24,575,081,548.56** for the year ended **31st December, 2023**.

CAPITAL RECEIPTS:

The Actual Total Capital Receipts stood at **N105,041,252,122.96** representing **65.91%** of the Budgeted Capital Receipts of **N159,363,485,385.00** for the year ended **31st December, 2023**.

RECURRENT REVENUE:

The Total Actual Recurrent Revenue stood at **N152,744,502,027.91** representing **92.95%** of the Total Budgeted Recurrent Revenue of **N164,323,046,269.97** for the year ended **31st December, 2023**.

RECURRENT EXPENDITURE:

The Total Actual Recurrent Expenditure stood at **N122,479,094,079.16** representing **81.18%** of the Total Budgeted Recurrent Expenditure of **N150,871,634,238.00** for the year ended **31st December, 2023**.

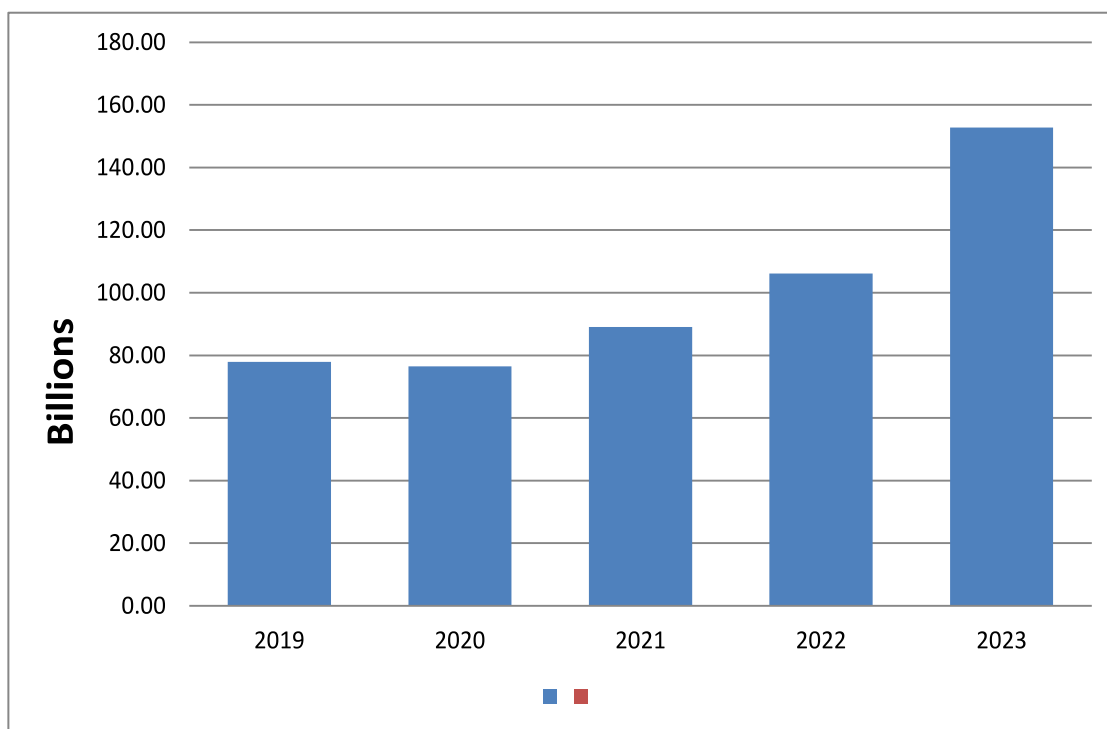
CAPITAL EXPENDITURE:

The Total Actual Capital Expenditure stood at **N93,063,814,430.83** representing **63.18%** of the Total Budgeted Capital Expenditure of **N147,296,877,856.17** for the year ended **31st December, 2023**.

1.6 COMPARISON OF FIVE YEARS ACTUAL RECURRENT REVENUE

2019	2020	2021	2022	2023
N	N	N	N	N
77,963,485,080.86	76,483,917,820.98	89,018,048,514.45	106,089,864,646.01	152,744,502,027.91

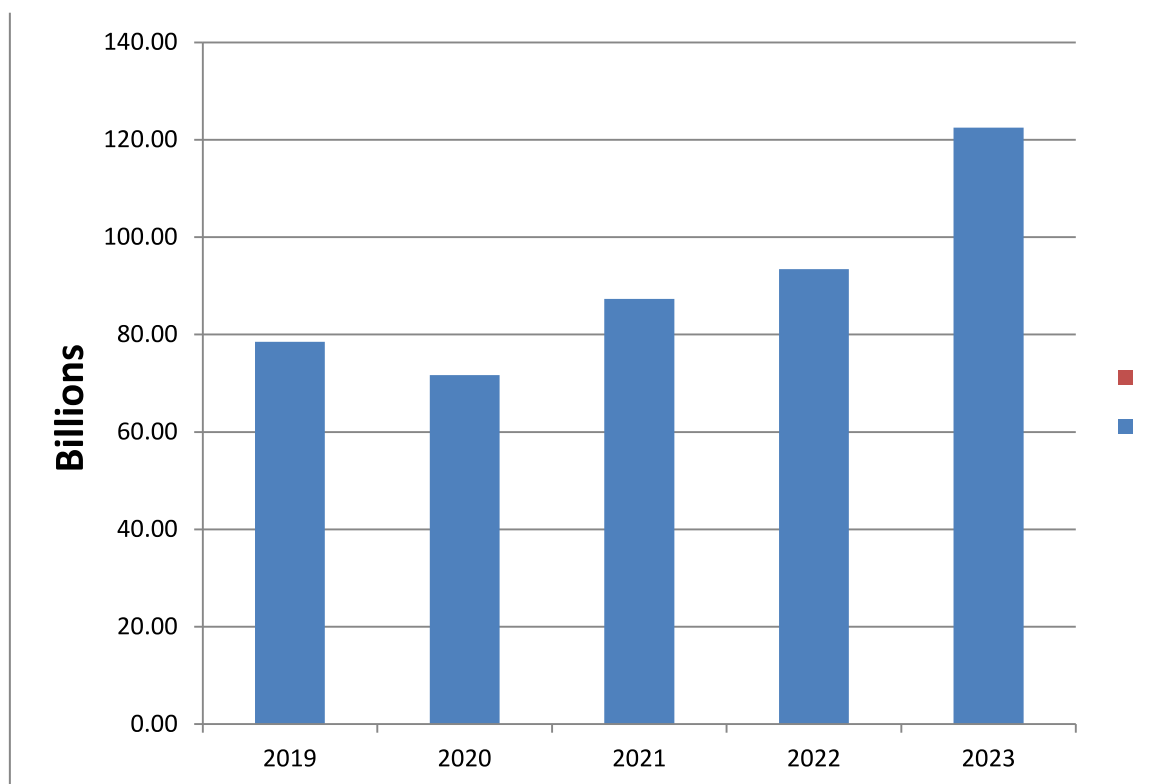
There was an increase of **N46,654,637,381.90** against that of previous year 2022.



1.7 COMPARISON OF FIVE YEARS ACTUAL RECURRENT EXPENDITURE

2019	2020	2021	2022	2023
N	N	N	N	N
78,544,523,671.97	71,666,624,926.15	87,318,310,692.41	93,409,164,691.34	122,479,094,079.16

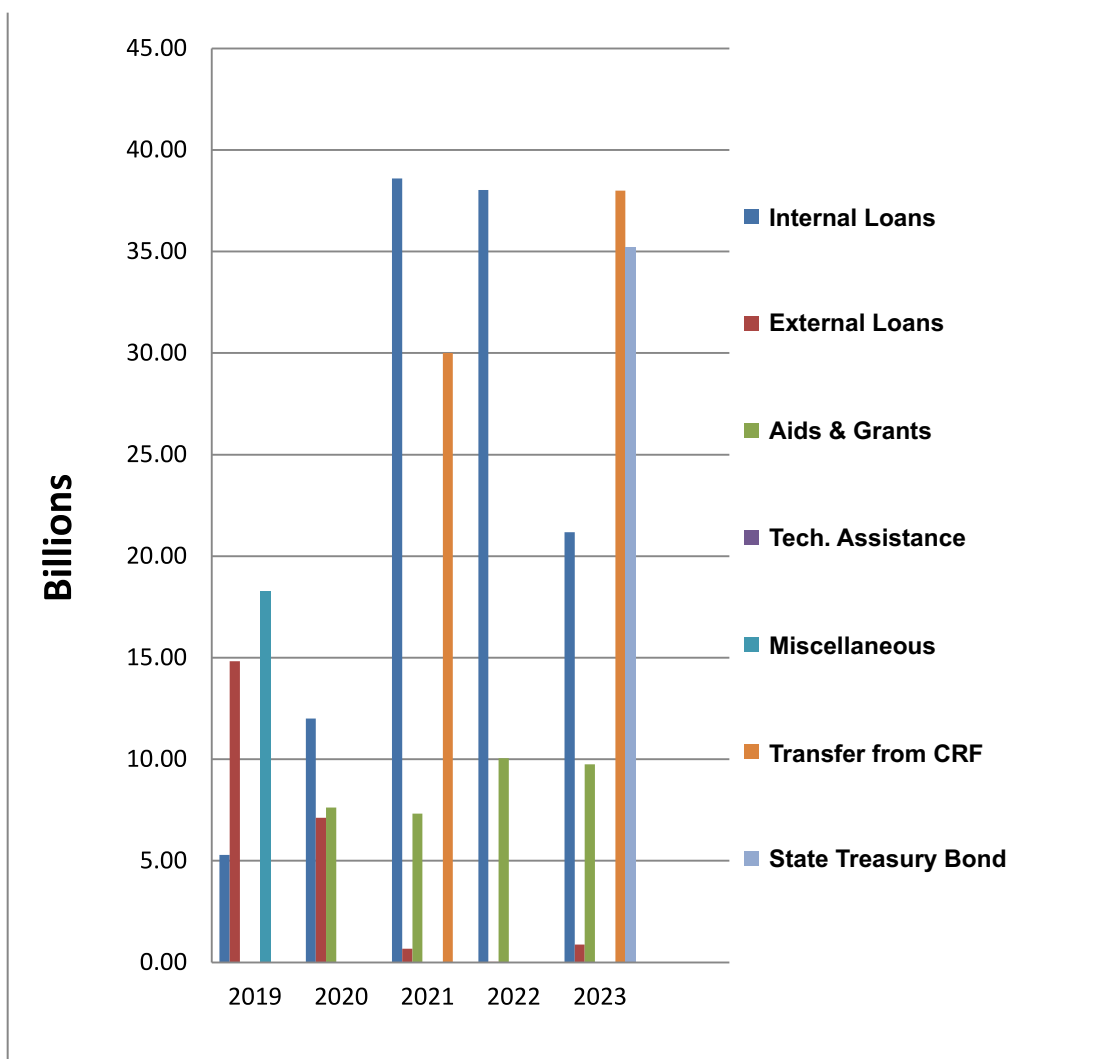
There was an increase of **N29,069,929,387.82** against that of previous year 2022.



1.8 ANALYSIS OF ACTUAL CAPITAL RECEIPTS FOR FIVE YEARS

DESCRIPTION	2019	2020	2021	2022	2023
	N	N	N	N	N
Internal Loans	5,291,898,576.38	12,000,000,000.00	38,590,176,997.95	38,035,902,285.70	21,173,505,453.32
External Loans	14,828,052,821.93	7,111,323,585.13	676,733,637.00	18,055,556.00	882,412,184.50
Aids & Grants	0	7,626,000,000.00	7,327,682,979.10	10,053,300,525.18	9,751,644,598.86
Tech. Assistance	0	0	8,280,246.00	0	0
Miscellaneous	18,258,684,523.63	0	0	0	0
Transfer from CRF	0	0	30,000,000,000.00	0	38,000,000,000.00
State Treasury Bond	0	0	0	0	35,233,689,886.28
TOTAL =	38,378,635,921.94	26,737,323,585.13	76,602,873,860.05	48,107,258,366.88	105,041,252,122.96

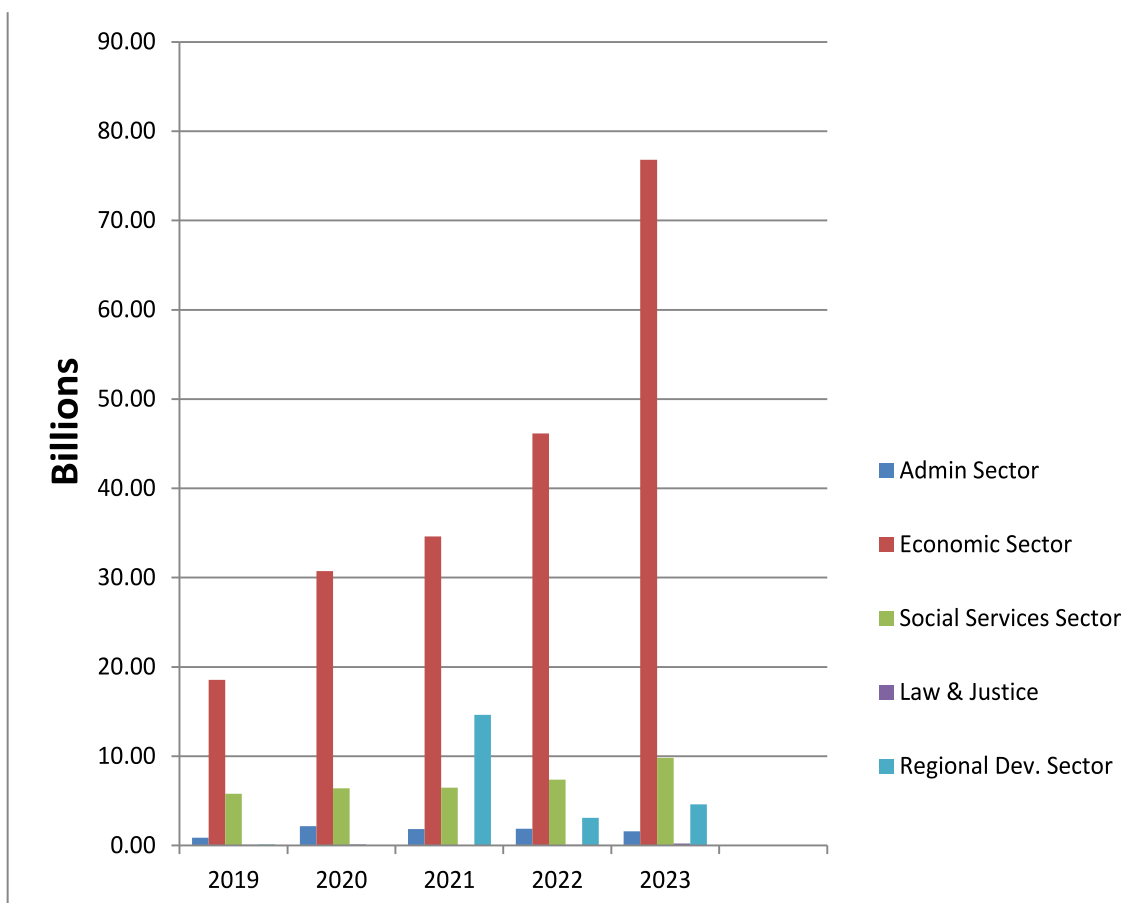
There was an increase of **N56,933,993,756.08** against that of previous year, 2022 which emanated from transfer from CRF and State Treasury Bond.



1.9 ANALYSIS OF ACTUAL CAPITAL EXPENDITURE IN SECTORS FOR FIVE YEARS

SECTOR	2019	2020	2021	2022	2023
	N	N	N	N	N
Admin Sector	866,590,257.41	2,162,181,654.89	1,852,528,970.22	1,876,716,830.04	1,589,047,866.77
Economic Sector	18,543,893,060.90	30,737,710,639.61	34,631,544,432.92	46,147,589,052.46	76,801,019,777.27
Social Services Sector	5,791,036,784.77	6,405,077,460.78	6,485,985,757.82	7,400,484,078.56	9,810,397,832.74
Law & Justice	83,094,614.93	110,239,722.94	20,860,994.50	79,698,197.42	246,259,386.54
Regional Dev. Sector	126,985,175.00	--	14,645,432,016.62	3,090,955,531.07	4,617,089,567.51
TOTAL	25,411,599,893.01	39,415,209,478.22	57,636,322,172.08	58,595,443,689.55	93,063,814,430.83

There was an increase of **N34,468,370,741.28** against that of previous year 2022.



1.10 GENERAL OVERVIEW OF THE FINANCES OF 2023 APPROPRIATION

PREAMBLE

The Financial Activities of Bauchi State are compiled by the Accountant General as contained in his report together with the Financial Statements for the year ended **31st December, 2023**. These documents therefore, review the financial effort and outcome of the government in its attempt to match the objectives of financial management with the goal of governance.

Section 18 of the **Bauchi State Public Sector Audit and Other Related Matters Law, 2021** enjoins the Accountant General to sign and present to the Auditor General the Accounts and Financial position on the last day of the financial year, the Consolidated Revenue Fund and other funds. These accounts are to be audited and certified by the **State Auditor General in accordance with Section 125(2&5)** of the **Constitution of the Federal Republic of Nigeria 1999** as amended.

1.11 COMPARISON OF ACTUAL REVENUE, EXPENDITURE AND CONSOLIDATED REVENUE FUND (CRF) FOR THE YEAR ENDED 31ST DECEMBER, 2023

Section 120 of the **Constitution of the Federal Republic of Nigeria 1999** as amended states that all revenue received by the state government, except those specially provided to be treated otherwise, are to be credited to the Consolidated Revenue Fund.

During the year under review, total revenue received and credited to the Consolidated Revenue Fund amounted to **One Hundred and Fifty Two Billion, Seven Hundred and Forty-Four Million, Five Hundred and Two Thousand, Twenty Seven Naira, Ninety One Kobo (N152,744,502,027.91)** only has increased of **N46,654,637,381.00** or **43.98%** as against that of previous year which stood at **N106,089,864,646.01** as analysed below: -

A. REVENUE:

STATUTORY ALLOCATION

Statutory Allocation for the year under review amounted to **N84,043,159,482.29**, this revealed an increase of **N32,106,785,592.57** or **61.82%** when compared with that of previous year which stood at **N51,936,373,889.72**.

VALUE ADDED TAX (VAT)

Value Added Tax (VAT) for the year under review amounted to **N38,366,782,924.06**. This revealed an increase of **N9,447,290,952.06** or **32.66%** when compared with that of previous year which stood at **N28,919,491,072.00**.

INTERNALLY GENERATED REVENUE (IGR)

The Independent or Internally Generated Revenue for the year under review amounted to **N30,334,559,621.56** which revealed an increase of **N5,100,559,938.17** or **20.21%** when compared with the previous year which stood at **N25,233,999,683.39**.

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

B. EXPENDITURE:

PERSONNEL COST

The Personnel Cost (Including Salaries on CRF Charges) increased by **N3,729,987,090.32** or **11.49%** from **N28,717,123,091.06** in the previous year to **N32,447,110,181.38** in the year under review.

OVERHEAD COST

The Overhead Cost increased by **N14,723,884,123.49** or **28.52%** from **N36,903,399,634.48** in the previous year to **N51,627,283,757.97** in the year under review.

SUBVENTION TO PARASTATALS

Subvention to Parastatals increased by **N913,939,550.87** or **21.94%** from **N3,250,630,920.17** in the previous year to **N4,164,570,471.04** in the year under review.

CONSOLIDATED REVENUE FUND CHARGES

Consolidated Revenue Fund Charges increased by **N2,298,527,458.59** or **23.84%** from **N7,344,329,409.08** in the previous year to **N9,642,856,867.67** in the year under review.

PUBLIC DEBT CHARGES

Payment of Public Debt Charges increased by **N7,378,000,800.42** or **30.08%** from **N17,151,711,675.86** in the previous year to **N24,529,712,476.28** in the year under review.

STATE GOVERNMENT CONTRIBUTION TO PENSION

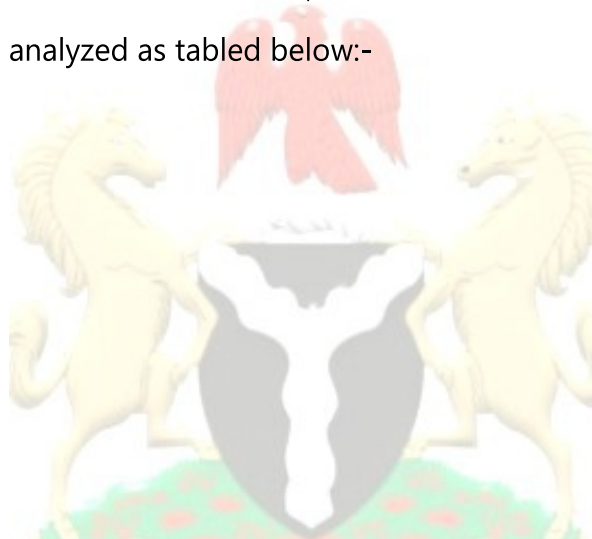
The sum of **N67,560,324.82** was Bauchi State Government contribution to Pension for the year under review which has an increased of **N25,890,364.13** when compared with that of previous year which stood at **N41,669,960.69** as revealed by the Accountant General Financial Statements.

APPROPRIATION/TRANSFER TO CDF:

During the year under review the sum of **N38,000,000,000.00** was transfer from Consolidated Revenue Fund (CRF) to Capital Development Fund (CDF).

CRF CLOSING BALANCE:

The Closing Balance of the Consolidated Revenue Fund Account stood at **N13,668,697,400.17** as at 31st December, 2023. All the above consolidated revenue fund breakdown are analyzed as tabled below:-



CONSOLIDATED REVENUE FOR THE YEAR ENDED 31ST DECEMBER, 2023

DETAILS	NOTES	2023 N	2022 N
Opening Balance 01/01/2023		21,403,289,451.42	8,722,589,496.75
Add Receipts:			
Statutory Allocation	1	84,043,159,482.29	51,936,373,889.72
Share of VAT	1	38,366,782,924.06	28,919,491,072.90
Other Recurrent Revenue IGR	2	30,334,559,621.56	25,233,999,683.39
Transfer from CDF		0	0
Sub-Total	=	152,744,502,027.91	106,089,864,646.01
Total Revenue	=	174,147,791,479.33	114,812,454,142.76
Less Expenditure:			
Personnel Cost (Including CRF Charge)	4	32,447,110,181.38	28,717,423,091.06
State Gov't. Contribution to Pension	5	67,560,324.82	41,669,960.69
Overhead Cost	6	51,627,283,757.97	36,903,399,634.48
CRF Charges/Pension & Gratuity	7	9,642,856,867.67	7,344,329,409.08
Subvention to Parastatals	8	4,164,570,471.04	3,250,630,920.17
Sub-Total	=	97,949,881,602.88	76,257,453,015.48
Other Recurrent Expenditure:			
Repayment of External Loans FGN	19	6,162,431,707.28	1,765,402,893.02
Repayment of Treasury Bond	20	3,100,386,671.20	3,443,049,106.80
Repayment of Internal Loans From Other Funds	24	15,266,894,697.80	11,943,259,676.04
Sub-Total	=	24,529,712,476.28	17,151,711,675.86
Total Expenditure	=	122,479,094,079.16	93,409,164,691.34
Operating Balance:		51,668,697,400.17	21,403,289,451.42
Appropriation/Transfer to CDF	9	38,000,000,000.00	0.00
Closing Balance as at 31/12/2023:		13,668,697,400.17	21,403,289,451.42

1.12 CAPITAL DEVELOPMENT FUND (CDF) FOR THE YEAR ENDED 31ST DECEMBER, 2023

The provision of **Finance (Control and Management) Act of 1958** as amended, states that all funds received for capital projects are to be credited to the Capital Development Fund Account. During the year under review, total capital receipts amounted to **N105,041,252,122.96** as tabulated below:-

DETAILS	NOTES	2023 N	2022 N
Capital Fund Opening Balance 01/01/2023	-	13,981,480,078.29	24,469,665,400.96
Transfer from CRF	9	38,000,000,000.00	0.00
Add Revenue:			
Aids and Grants	10	9,751,644,598.86	10,053,300,525.18
External Loans (State)	19	882,412,184.50	18,055,556.00
State Treasury Bonds	20	35,233,689,886.28	0.00
Internal Loans from Other Funds	24	21,178,505,453.32	38,035,902,282.70
Sub-Total	=	<u>105,041,252,122.96</u>	<u>48,107,258,366.88</u>
Total Revenue Available	=	<u>119,022,732,201.25</u>	<u>72,576,923,767.84</u>
Less Capital Expenditure:			
Administration Sector	11	1,589,047,866.77	1,876,716,830.04
Economic Sector	11	76,801,019,777.27	46,147,589,052.46
Law and Justice Sector	11	246,259,386.54	79,698,197.42
Regional Development Sector	11	4,617,089,567.51	3,000,955,531.07
Social Services Sector	11	9,810,397,832.74	7,400,484,078.56
Total Capital Expenditure	=	<u>93,063,814,430.83</u>	<u>58,595,443,689.55</u>
Closing Balance as at 31/12/2023:		<u>25,958,917,770.42</u>	<u>13,981,480,078.29</u>

Capital Receipts increase by **N56,933,993,756.00** or **118.35%** from **N48,107,258,366.88** in the previous year to **N105,041,252,122.96** in the year under review, similarly, Capital Expenditure increased by **37.04%** or **N34,468,370,741.30** from **N58,595,443,689.55** in the previous year to **N93,063,814,430.83** in the year under review. I urged government to maintain the tempo.

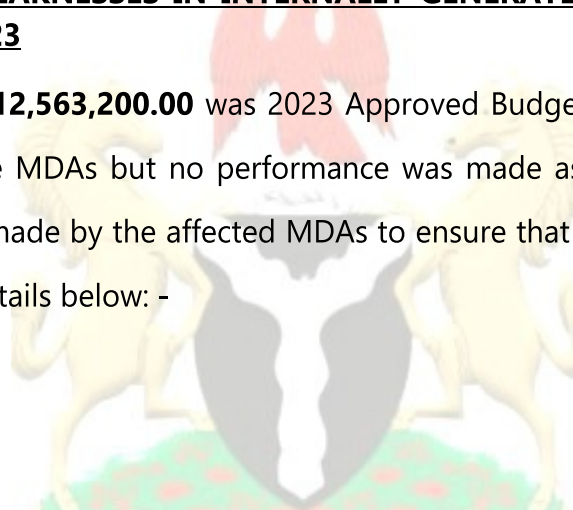
1.13 GENERAL OBSERVATIONS:

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

It is unfortunate that the government has not remitted **10%** of the **Internally Generated Revenue (IGR)** to the **20 Local Governments** in the state, as revealed by Accountant General's accounts and records. The **10%** of the **Internally Generated Revenue** is to be paid to the **20 Local Governments** as prescribed by **Section 162(5)** of the **1999 Constitution** of the **Federal Republic of Nigeria as amended**. The amount that would have been remitted to the 20 Local Governments in 2023 amounted to **N3,033,455,962.15**.

1.13.2 MDAs WITH WEAKNESSES IN INTERNALLY GENERATED REVENUE AS AT 31ST DECEMBER, 2023

The sum of **N1,812,563,200.00** was 2023 Approved Budget for Internally Generated Revenue by some MDAs but no performance was made as at 31st December, 2023, effort should be made by the affected MDAs to ensure that collection of revenue due are made. See details below: -



MDAs WITH WEAKNESSES IN INTERNALLY GENERATED REVENUE AS AT 31ST DECEMBER, 2023

NOTES	INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)	ACTUAL		TOTAL BUDGET		VARIANCE		PERFORMANCE PERCENTAGE (%)
		N		N		N		
2A	INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)							
	DIRECT TAXES							
	MINISTRY OF INFORMATION AND COMMUNICATION	0		10,000,000.00		(10,000,000.00)		0
	COLLEGE OF AGRICULTURE	0		7,700,000.00		(7,700,000.00)		0
	BASEPA	0		5,000,000.00		(5,000,000.00)		0
	BAUCHI ROADS AND TRAFFIC AGENCY	0		100,000,000.00		(100,000,000.00)		0
	MINISTRY OF TOURISM AND CULTURE	0		5,000,000.00		(5,000,000.00)		0
	TOTAL - DIRECT TAXES	0		127,700,000.00		(127,700,000.00)		0
	LICENCES			TOTAL BUDGET		VARIANCE		
	MINISTRY OF INFORMATION AND COMMUNICATION	0		100,000.00		(100,000.00)		0
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	0		2,000,000.00		(2,000,000.00)		0
	BASEPA	0		1,000,000.00		(1,000,000.00)		0
	MINISTRY OF HEALTH	0		3,750,000.00		(3,750,000.00)		0
	TOTAL - LICENCES	0		6,850,000.00		(6,850,000.00)		0
2B	FEES			TOTAL BUDGET		VARIANCE		
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	0		200,000.00		(200,000.00)		0
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	0		3,000,000.00		(3,000,000.00)		0
	COLLEGE OF AGRICULTURE	0		81,179,200.00		(81,179,200.00)		0
	MIN OF COOPERATIVES AND SME DEVELOPMENT	0		1,000,000.00		(1,000,000.00)		0
	BAUCHI STATE OIL AND GAS ACADEMY	0		14,500,000.00		(14,500,000.00)		0
	MINISTRY OF NATURAL RESOURCES	0		60,000,000.00		(60,000,000.00)		0
	BAUCHI ROADS AND TRAFFIC AGENCY	0		20,000,000.00		(20,000,000.00)		0
	MINISTRY OF HOUSING AND ENVIRONMENT	0		16,215,000.00		(16,215,000.00)		0
	BASEPA	0		1,200,000.00		(1,200,000.00)		0
	STATE UNIVERSITY	0		362,000,000.00		(362,000,000.00)		0

	A.D. RUFALCLIS, MISAU	0	125,000,000.00	(125,000,000.00)	0
	A.T.A. POLYTECHNIC, BAUCHI	0	170,000,000.00	(170,000,000.00)	0
	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE	0	111,000,000.00	(111,000,000.00)	0
	MINISTRY OF HEALTH	0	6,000,000.00	(6,000,000.00)	0
	COLLEGE OF NURSING AND MIDWIFERY	0	10,028,000.00	(10,028,000.00)	0
	COLLEGE OF HEALTH TECH NINGI	0	60,000,000.00	(60,000,000.00)	0
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI	0	4,000,000.00	(4,000,000.00)	0
	TOTAL – FEES =	0	1,045,322,200.00	(1,045,322,200.00)	0
2D	SALES	ACTUAL	TOTAL BUDGET	VARIANCE	
	BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM.	0	4,000,000.00	(4,000,000.00)	0
	STATE TELEVISION (BATV)	0	1,500,000.00	(1,500,000.00)	0
	CIVIL SERVICE COMMISSION	0	850,000.00	(850,000.00)	0
	STATE INDEPENDENT ELECTORAL COMMISSION	0	15,000,000.00	(15,000,000.00)	0
	MINISTRY OF TOURISM AND CULTURE	0	6,500,000.00	(6,500,000.00)	0
	MINISTRY OF HOUSING AND ENVIRONMENT	0	250,000,000.00	(250,000,000.00)	0
	BASEPA	0	150,000.00	(150,000.00)	0
	JUDICIAL SERVICE COMMISSION	0	800,000.00	(800,000.00)	0
	STATE UNIVERSAL BASIC EDUCATION	0	22,000,000.00	(22,000,000.00)	0
	TEACHERS SERVICE COMMISSION	0	3,000,000.00	(3,000,000.00)	0
	TOTAL – SALES =	0	303,800,000.00	(303,800,000.00)	0
2E	EARNINGS	ACTUAL	TOTAL BUDGET	VARIANCE	
	MINISTRY OF INFORMATION AND COMMUNICATION	0	2,000,000.00	(2,000,000.00)	0
	STATE TELEVISION (BATV)	0	17,150,000.00	(17,150,000.00)	0
	STATE RADIO CORP. (BRC)	0	14,500,000.00	(14,500,000.00)	0
	MUSLIMS PILGRIMS WELFARE BOARD	0	2,000,000.00	(2,000,000.00)	0
	COLLEGE OF AGRICULTURE	0	20,000,000.00	(20,000,000.00)	0
	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION	0	120,000,000.00	(120,000,000.00)	0
	BASEPA	0	2,600,000.00	(2,600,000.00)	0
	AMINU SALEH COLLEGE OF EDUCATION, AZARE	0	87,450,000.00	(87,450,000.00)	0
	A.T.A. POLYTECHNIC, BAUCHI	0	25,510,000.00	(25,510,000.00)	0

	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY	0	13,750,000.00	(13,750,000.00)	0
	TOTAL – EARNINGS =	0	304,960,000.00	(304,960,000.00)	0
2F	RENT ON GOVERNMENT BUILDINGS	ACTUAL	TOTAL BUDGET	VARIANCE	
	OFFICE OF THE ACCOUNTANT GENERAL	0	10,931,000.00	(10,931,000.00)	0
	TOTAL- RENT ON GOVERNMENT BUILDINGS =	0	10,931,000.00	(10,931,000.00)	0
2G	RENT ON LANDS & OTHERS	ACTUAL	TOTAL BUDGET	VARIANCE	
	MINISTRY OF AGRICULTURE	0	1,000,000.00	(1,000,000.00)	0
	GALAMBI RANCHING COMPANY	0	1,000,000.00	(1,000,000.00)	0
	MINISTRY OF HOUSING AND ENVIRONMENT	0	8,000,000.00	(8,000,000.00)	0
	BASEPA	0	1,000,000.00	(1,000,000.00)	0
	TOTAL- RENT ON LANDS & OTHERS =	0	11,000,000.00	(11,000,000.00)	0
2I	INVESTMENT INCOME	ACTUAL	TOTAL BUDGET	VARIANCE	
	BAUCHI STATE AGENCY FOR SUSTAINABLE MICRO FINANCE BANK	0	2,000,000.00	(2,000,000.00)	0
	TOTAL - INVESTMENT INCOME =	0	2,000,000.00	(2,000,000.00)	0
	GRAND TOTAL =	0	1,812,563,200.00	(1,812,563,200.00)	0

1.13.3 GENERAL BOOK-KEEPING:

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

1.13.4 FIXED ASSETS REGISTER (FAR)

I still want to re-emphasize on non-maintenance of Fixed Asset Register (FAR) by most of the MDAs despite my Circular **No. FAC/CORR/003/VOL.I/35** of **5th January, 2023**. The importance of this record cannot be over emphasized. To this regard therefore, I recommend that a Valuation Agency be commissioned to open and update this important records in all the MDAs. The Agency should also be caused to train staff on how this vital record can be maintained to safeguard all government assets.

1.13.5 TRAINING AND RETRAINING

We have observed nonchalant attitude by MDAs on the area of Short Term Training to close the knowledge gap. There are so many challenges occasioned by the emerging issues that necessitate the rising up to meet with global best practice such as Computer based knowledge, IPSAS, Forensic and Social Environmental e.t.c. this is in line with reforms and adequate Human Capacity Building on Public Financial Management and other requirements by Nigerian Governors' Forum (NGF) and SFTAS. There should be a specific/specialist training for Staff that are saddled with these responsibilities to meet with the current reality and automation of all financial transactions and procedures from Budgeting to Accounting process as well as the Auditing.

1.13.6 INTERNAL CONTROL MECHANISM:

The importance of sound Internal Control in any organization cannot be over emphasized. It has been observed that in most MDAs there is lack of sound internal control system. During the period under review none of the Internal Auditors in the Ministries, Departments and Agencies (MDAs) sent in any copy of report to this Office, contrary to the provision of **Bauchi State Financial Regulations Chapter 15, Rule 1508 of 2001**. This has greatly impacted negatively on the effectiveness and efficiency of the Internal Auditor and therefore, certain Internal Control might have been violated.

1.13.7 FREE FLOW OF INFORMATION TO THE STAKEHOLDERS

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

1.13.8 VALUE FOR MONEY AUDIT

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

Performance Audit ensures that economy, efficiency and effectiveness of government related programmes and projects are maintained. In pursuance to this, **the Bauchi State Store Regulation 2001, Chapter 10, Rule 1038** and **Other Extant Rules** provided that copies of Contract Agreement accompanied by a copy of Tenders Board recommendation be forwarded to the State Auditor General to ensure that projects are monitored and reported upon. Contrary to the above quoted Financial Regulations, the required documents are not forwarded to my Office, thereby hindering the proper execution of that aspect of Audit (Project Monitoring).

1.13.9 MONTHLY CASH FLOW STATEMENTS

It is well appreciated that the present administration is one of probity and accountability. This can only succeed if the organs of government can respect the instrumentality of the system. It is in this premise that I still want to call on the Accountant General to, as a matter of responsibility, send the Monthly Cash Flow of the government to my Office to ease verification processes before year end.

Moreover, I have insisted that Monthly Report of the Internal Auditors should be copied to my Office to enable me rely on the information supplied by the Accountant General.

1.13.10 IMPREST

The total amount of Un-retired Imprest as contained in the Accountant General Books of Accounts amounted to **N276,880,520.86** as at **31st December, 2023**. Which increase by **N6,161,700.00** against that of previous year which stood at **N270,718,820.86**. It is really very unfortunate that Imprest granted could reach this magnitude without any effort being made to effect retirement despite my recommendation in my **2022 Report**. Necessary effort should be made to effect retirement of this imprest. **See Note 16.**

1.13.11 OUTSTANDING ADVANCES

The total amount of Outstanding Advances granted as contained in the Accountant General Books of Accounts amounted to **N748,137,169.93** as at **31st December, 2023** which has a decreased of **N12,053,658.75** against that of previous year which stood at **N760,190,828.68**. Hence effort should be made to retired these advances against the Officers concerned. **See Note 17.**

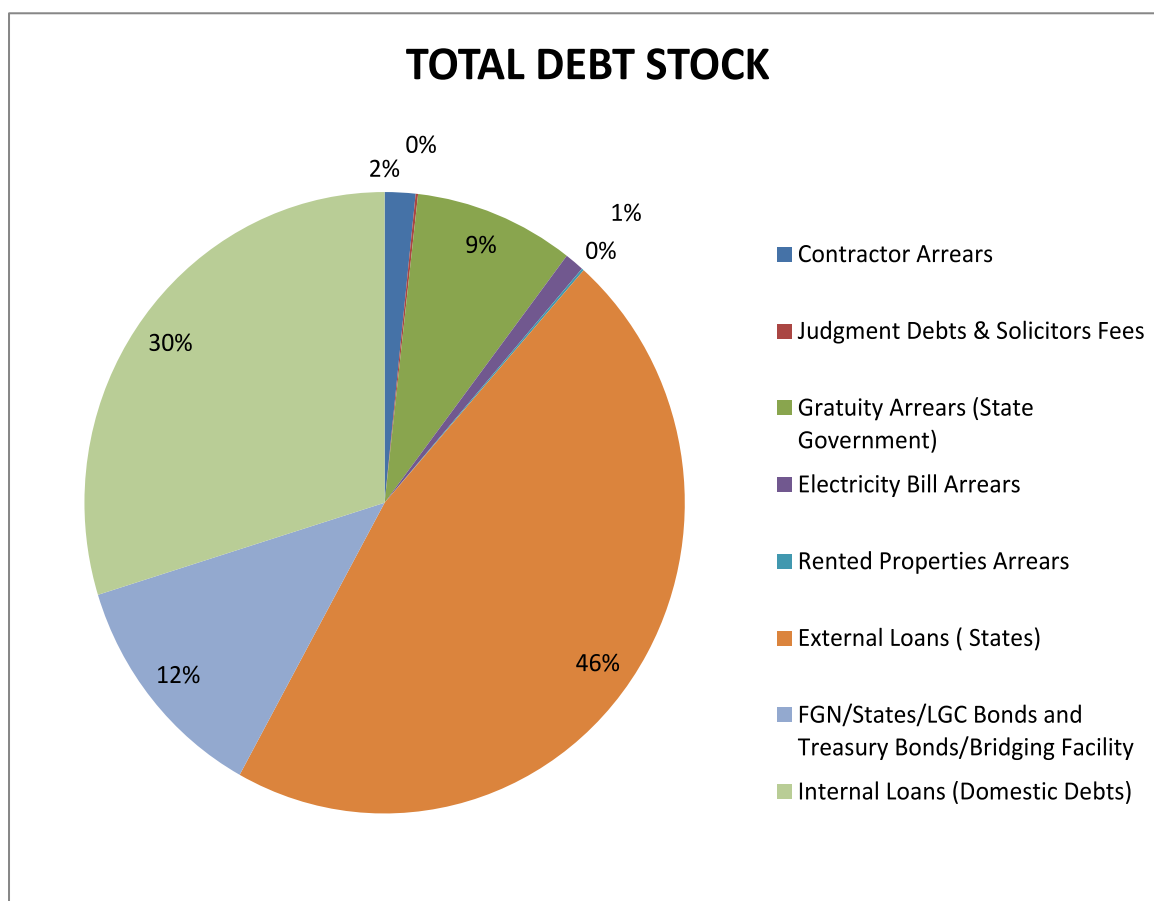
1.13.12 TOTAL DEBT STOCK 2023

The Total Debt Stock in-respect of Bauchi State Government as at **31st December, 2023** is as analyzed below: -

TOTAL DEBT STOCK AS AT 31ST DECEMBER, 2023

S/N.	DESCRIPTION	NOTES	AMOUNT	%
1	Contractor Arrears	26	6,000,119,157.49	1.65
2	Judgment Debts & Solicitors Fees	26	467,046,662.94	0.13
3	Gratuity Arrears (State Government)	26	31,214,793,966.57	8.60
4	Electricity Bill Arrears	26	3,770,275,597.63	1.04
5	Rented Properties Arrears	26	437,725,901.50	0.12
6	External Loans (States)	19	168,757,283,653.25	46.48
7	FGN/States/LGC Bonds and Treasury Bonds/Bridging Facility	20	44,236,726,624.66	12.19
8	Internal Loans (Domestic Debts)	24	108,158,186,200.28	29.79
	GRAND TOTAL		363,042,157,764.32	100%

NOTE: Exchange Rate is of Naira to Dollar N899.393 (Source DMO Abuja) as at **31st December, 2023.**



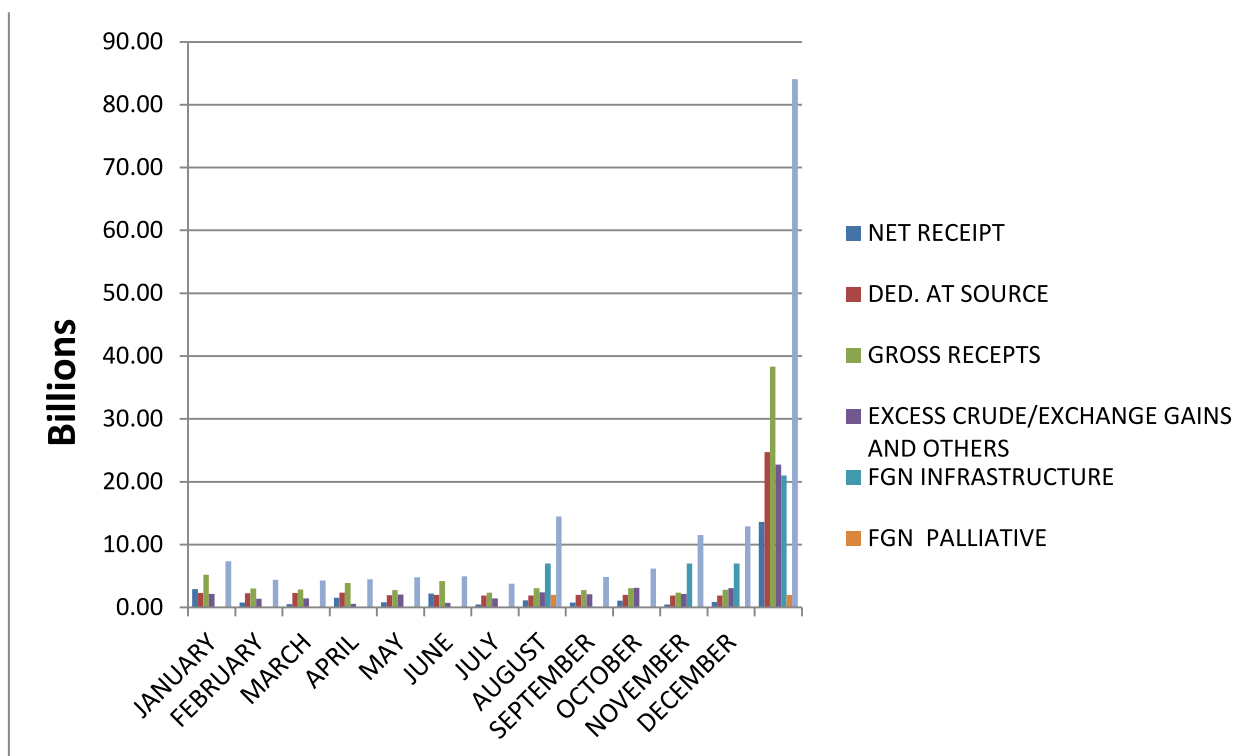
1.13.13 STATUTORY ALLOCATION/FOR THE YEAR ENDED 31ST DECEMBER, 2023

A total of **N84,043,159,482.29** was receipted as revenue from the Federation Account Allocations, Exchange Gains and Excess Crude Oil Allocations. This represented **92.32%** of the projected amount of **N91,029,072,252.02** as reflected in Accountant General's Annual Report revealing a shortfall of **N6,985,912,769.73** or **7.67%**. Details as tabulated below: -



STATUTORY ALLOCATION AS AT 31ST DECEMBER, 2023

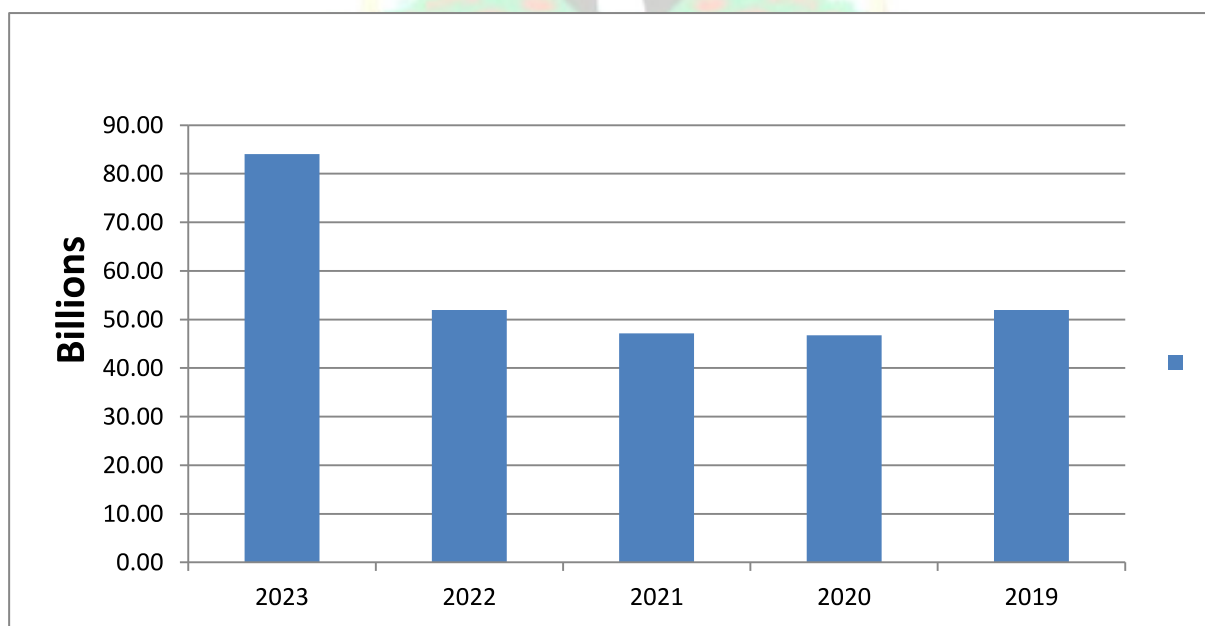
1B	NET FAAC ALLOCATION (MONTHLY BREAK DOWN)							TOTAL
	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
MONTH	A	B	C	D	E	F	G	
	NET RECEIPT N	DED. AT SOURCE N	GROSS RECEIPTS N	EXCESS CRUDE/EXCHANGE GAINS AND OTHERS N	FGN INFRASTRUCTURE N	FGN PALLIATIVE N	C+D+E+F+G N	
JANUARY	2,914,061,295.58	2,287,440,238.69	5,201,501,534.27	2,167,845,439.88			7,369,346,974.15	
FEBRUARY	762,498,865.33	2,241,315,416.53	3,003,814,281.86	1,392,712,425.69			4,396,526,707.55	
MARCH	550,289,087.31	2,308,552,820.25	2,858,841,907.56	1,453,508,840.08			4,312,350,747.64	
APRIL	1,560,363,230.55	2,336,524,104.22	3,896,887,334.77	578,194,085.85			4,475,081,420.62	
MAY	816,784,759.97	1,951,350,768.13	2,768,135,528.10	2,054,190,210.77			4,822,325,738.87	
JUNE	2,197,251,153.75	1,989,579,068.27	4,186,830,222.02	750,374,867.40			4,937,205,089.42	
JULY	454,931,200.03	1,892,344,548.00	2,347,275,748.03	1,462,892,720.72			3,810,168,468.75	
AUGUST	1,136,513,156.56	1,911,219,125.25	3,047,732,281.81	2,431,217,736.97	7,000,000,000.00	2,000,000,000.00	14,478,950,018.78	
SEPTEMBER	780,149,535.48	1,989,388,635.66	2,769,538,171.14	2,106,007,643.82			4,875,545,814.96	
OCTOBER	1,066,425,280.13	1,997,039,348.59	3,063,464,628.72	3,107,892,432.00			6,171,357,060.72	
NOVEMBER	468,387,676.26	1,892,717,188.88	2,361,104,865.14	2,144,215,280.98	7,000,000,000.00		11,505,320,146.12	
DECEMBER	893,937,030.49	1,904,501,632.53	2,798,438,663.02	3,090,542,631.69	7,000,000,000.00		12,888,981,294.71	
TOTAL	13,601,592,271.44	24,701,972,895.00	38,303,565,166.44	22,739,594,315.85	21,000,000,000.00	2,000,000,000.00	84,043,159,482.29	



1.13.14 COMPARISON OF FIVE YEARS STATUTORY ALLOCATION

2023	2022	2021	2020	2019
N	N	N	N	N
84,043,159,482.29	51,936,373,889.72	47,152,761,980.96	46,720,179,950.79	51,926,786,573.97

GRAPHICAL COMPARISON



1.13.15 VALUE ADDED TAX (VAT) FOR THE YEAR ENDED 31ST DECEMBER, 2023

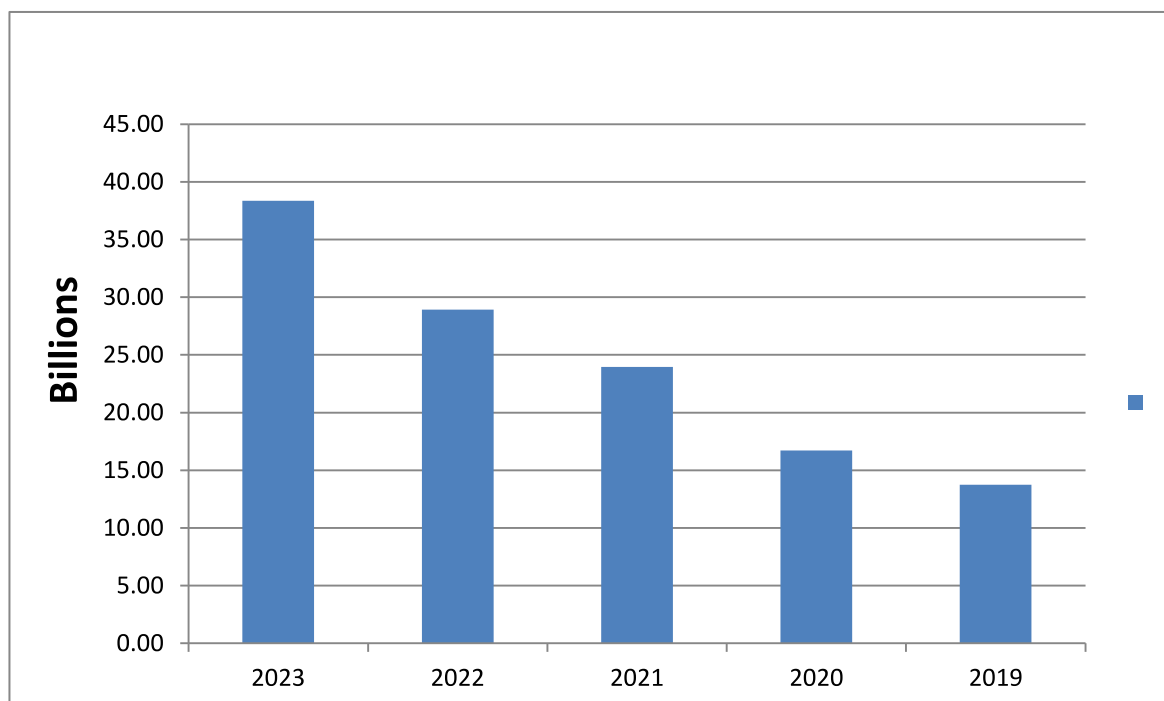
The sum of **N38,366,782,924.06** was realized from Federation Account being share of state allocation from the proceeds of Value Added Tax (VAT). The amount represented **78.75%** of the projected amount of **N48,718,892,469.40** resulting to a shortfall of **21.25%** which translated to **N10,352,109,545.34** as detailed below: -

VALUE ADDED TAX 2023

MONTH	2022 VALUE ADDED TAX (VAT) ACTUAL	2023 APPROVED BUDGET	2023 VALUE ADDED TAX (VAT) ACTUAL
	N	N	N
January	2,291,055,923.06		2,830,586,289.32
February	2,669,116,720.50		2,814,668,141.86
March	2,107,059,573.43		2,725,064,694.14
April	2,599,023,027.58		2,491,076,371.89
May	2,147,638,691.24		2,459,928,342.71
June	2,419,280,632.15		3,064,739,913.44
July	2,389,033,501.85		3,323,767,420.03
August	2,174,381,325.55		3,291,890,545.00
September	2,605,358,206.43		3,916,933,989.58
October	2,407,464,770.00		3,440,210,083.12
November	2,592,940,938.38		3,931,732,370.28
December	2,517,137,762.73		4,076,184,762.69
TOTAL =	28,919,491,072.90	48,718,892,469.40	38,366,782,924.06

1.13.16 COMPARISON OF FIVE YEARS VALUE ADDED TAX (VAT)

2023	2022	2021	2020	2019
N	N	N	N	N
38,366,782,924.06	28,919,491,072.90	23,962,838,565.86	16,724,443,057.77	13,743,379,568.14



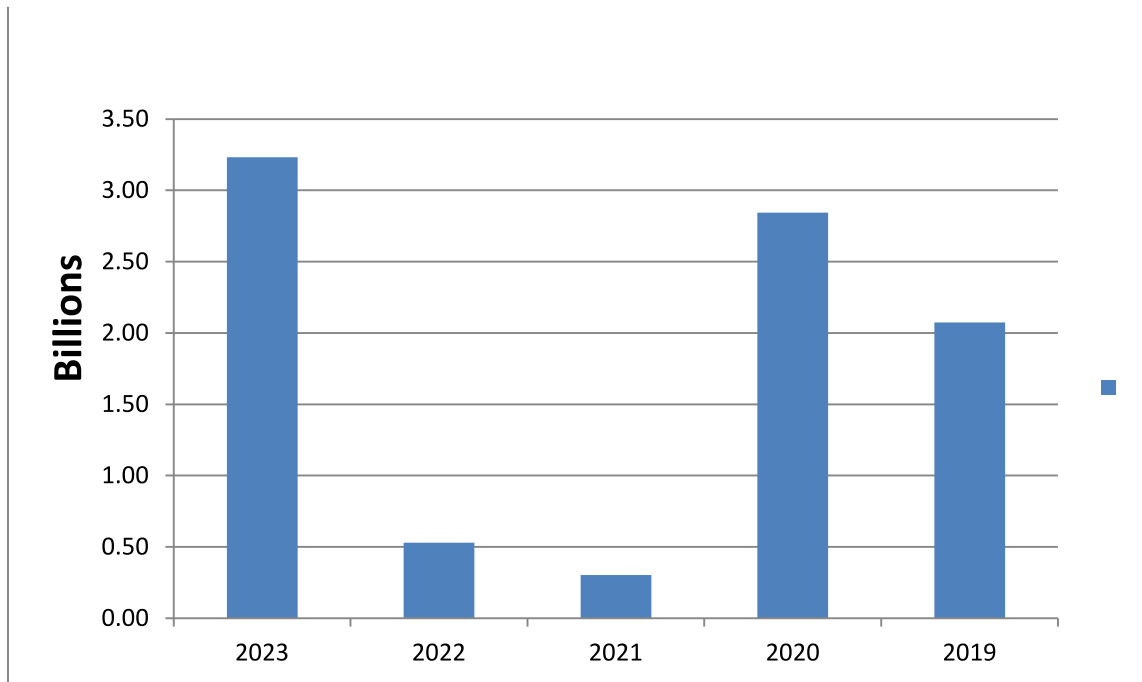
1.13.17 EXCESS CRUDE OIL FOR THE YEAR ENDED 31ST DECEMBER, 2023:

The sum of **N3,231,318,785.40** was realised from Federation Account being share of state allocation from the proceeds of Excess Crude Oil. Which has **N770,000,000.00** projection in the Approved Budget Estimate for the year under review. Revealing a Surplus of **N2,461,318,785.40** against the Budgeted amount of **N770,000,000.00** or **319.65%**.

1.13.18 FIVE YEARS COMPARISON OF EXCESS CRUDE OIL ALLOCATION

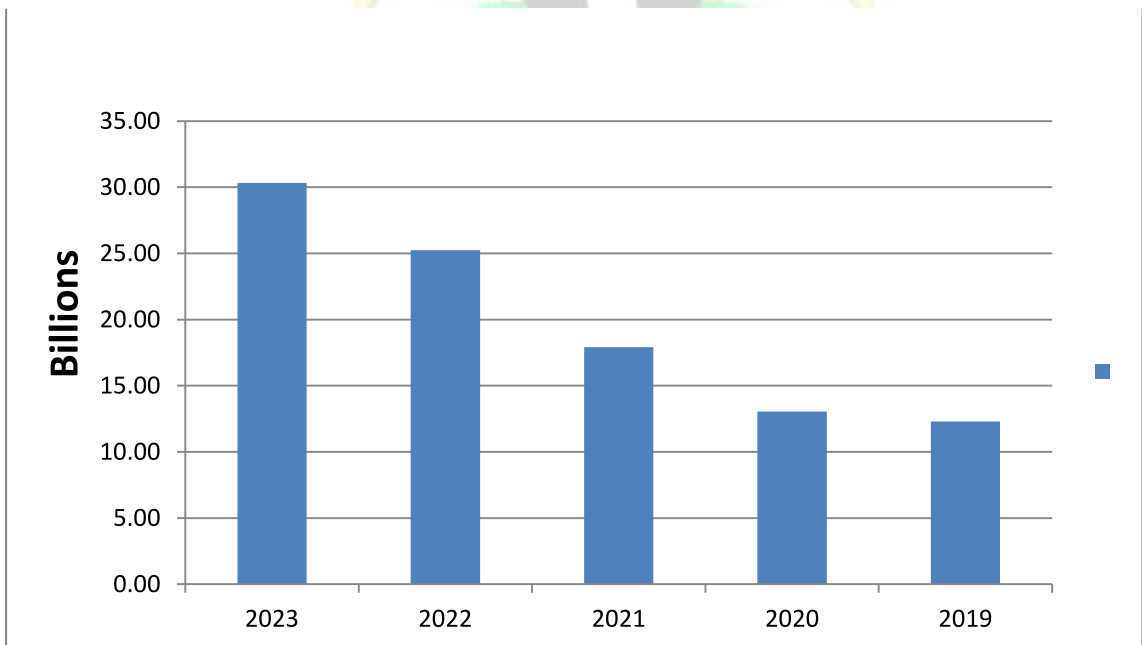
2023	2022	2021	2020	2019
N	N	N	N	N
3,231,318,785.40	529,928,362.98	303,099,818.76	2,843,830,458.74	2,073,239,909.37

This shows an increased of **N2,701,390,422.42** against that of previous year which stood at **N529,928,362.98**.



1.13.19 FIVE YEARS COMPARISON OF INTERNALLY GENERATED REVENUE

2023	2022	2021	2020	2019
N	N	N	N	N
30,334,559,621.56	25,233,999,683.39	17,902,447,967.63	13,039,294,812.42	12,293,318,938.86



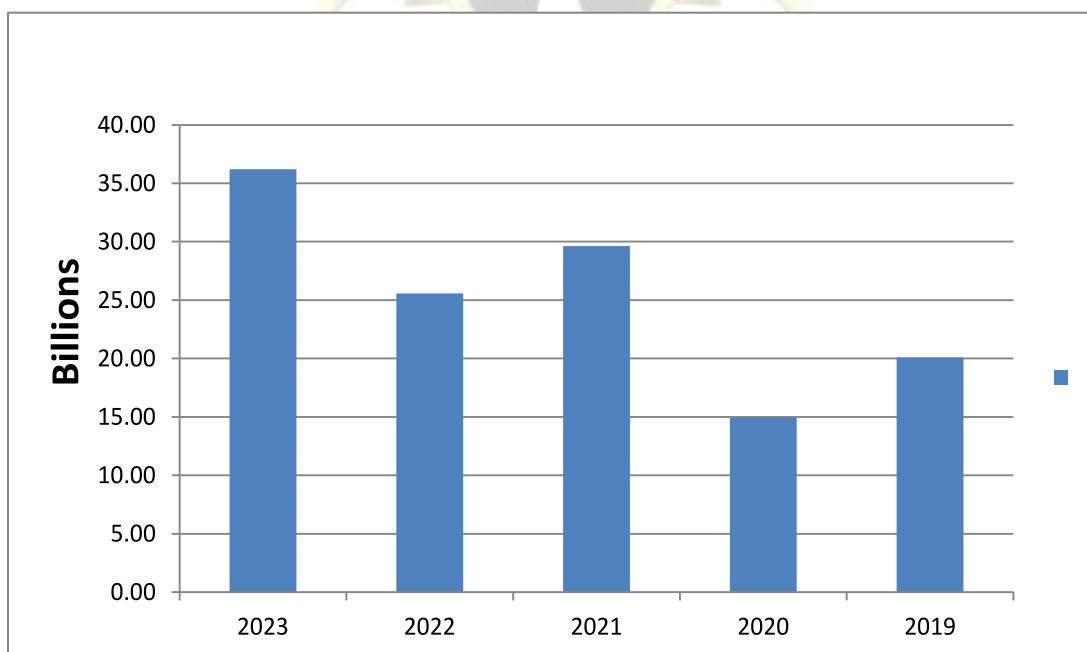
1.13.20 CONSOLIDATED REVENUE FUND CHARGES

A total of **N36,210,723,806.55** was expended as a charge from the Consolidated Revenue Fund in-respect of Salaries and Allowances of Public Office Holders, Public Debt Charges, Pension and Gratuity. Which revealed an increased of **N10,632,551,057.45** or **41.57%** when compared with that of previous year which stood at **N25,578,172,749.31**. Details as tabulated below:-

DETAILS	AMOUNT 2022 (N)	NOTES	AMOUNT 2023 (N)
Public Officers Salaries	1,082,131,664.37	4J	2,038,104,462.60
Public Debt Charges	17,151,711,675.86	19, 20 & 24	24,529,762,476.28
Pension and Gratuity	7,344,329,409.08	7	9,642,856,867.67
TOTAL =	25,578,172,749.31		36,210,723,806.55

1.13.21 FIVE YEARS COMPARISON FIGURES FOR CONSOLIDATED REVENUE FUND CHARGES

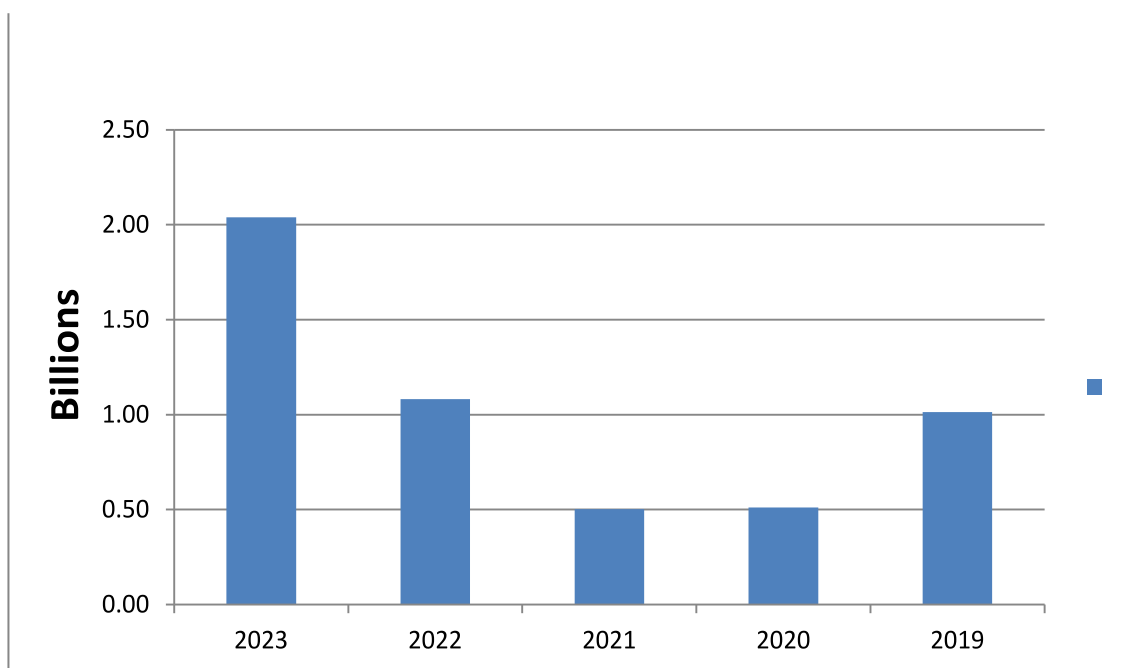
2023	2022	2021	2020	2019
N	N	N	N	N
36,210,723,806.55	25,578,172,749.31	29,628,322,165.93	14,924,322,432.99	20,085,595,727.10



1.13.22 FIVE YEARS COMPARISON OF PUBLIC OFFICE HOLDERS SALARIES

2023	2022	2021	2020	2019
N	N	N	N	N
2,038,104,462.60	1,082,131,664.37	501,208,145.62	511,274,736.28	1,013,780,411.38

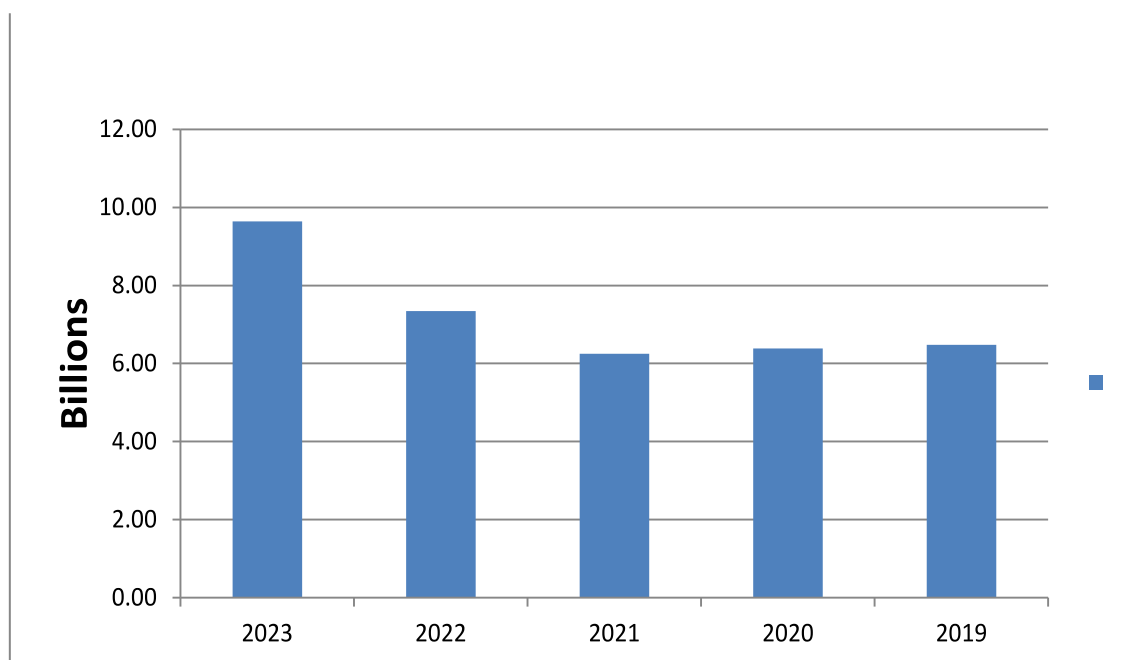
There was an increase of **N995,972,798.23** in the year under review from **N1,082,131,664.37** to **N2,038,104,462.60** when compared with that of previous year **2022**.



1.13.23 FIVE YEARS ANALYSIS OF PENSION AND GRATUITY PAID DURING THE YEAR

2023	2022	2021	2020	2019
N	N	N	N	N
9,642,856,867.67	7,344,329,409.08	6,249,561,087.21	6,387,830,500.23	6,474,519,910.36

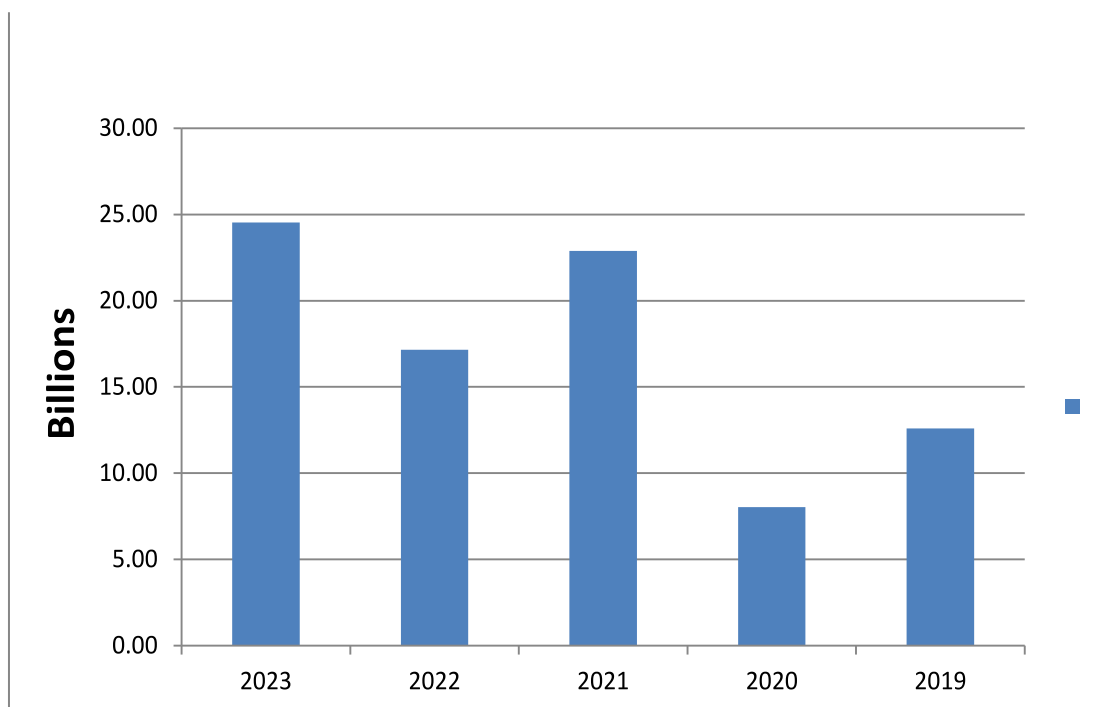
There was an increase of **N2,298,527,458.59** in the year under review when compared with that of previous year which stood at **N7,642,856,867.67** to **N9,642,856,867.67**. The increase was as a result of Retired Civil Servants placed on Pension Payroll and Payments of Gratuities within the period under review.



1.13.24 FIVE YEARS ANALYSIS OF TOTAL PUBLIC DEBT CHARGES

2023	2022	2021	2020	2019
N	N	N	N	N
24,529,762,476.28	17,151,711,675.86	22,877,552,833.10	8,025,217,196.48	12,597,295,405.56

There was an increase of **N7,378,050,800.42** in the year under review when compared with that of previous year which stood at **N17,151,711,675.86** to **N24,529,762,476.28**. This is as a result of repayments of Loans made within the year 2023.



1.13.25 DEDUCTIONS AT SOURCE FROM STATUTORY ALLOCATION AS AT 31ST DECEMBER, 2023

Accountant General's Accounts and Records revealed that a total of **N24,701,972,895.00** stood as deductions at Source from Statutory Allocations for the year under review which reveals an increased of **N8,521,508,080.57** against that of previous year which stood at **N16,180,464,814.43**. See **Note 1B Column A** for details.

1.13.26 INCREASE IN INTERNALLY GENERATED REVENUE (IGR) AS AT 31ST DECEMBER, 2023

Analysis of Internally Generated Revenue (IGR) for the year under review as revealed by the Accountant General's Accounts shows a total IGR of **N30,334,559,621.56** as against Budgeted Amount of **N24,575,081,548.56** representing **123.43%** of the budgeted amount, this shows an increase of **N5,759,478,073.00** or **23.44%** as against that of the previous year which stood at **N25,233,999,683.39**.

I believe there is still room for improvement. All prospective tax payers should be brought into the tax net.

However, there was a shortfall in some IGR Codes in the year under review amounted to **N2,764,672,884.54**. And surplus of **N8,524,150,957.54** in the year under review. I therefore call on Accounting Officers to exert more effort in revenue generation to compliment Federal Allocations meant for developmental purposes. Details of Shortfall and Surplus are shown on table below:-

SHORTFALL IN SOME INTERNALLY GENERATED REVENUE CODES

DETAILS	ACTUAL 2023	APPROVED BUDGET 2023	VARIANCES
	N	N	N
Direct taxes	19,999,670,134.53	20,511,168,792.06	(511,498,657.53)
Licences	63,405,011.72	229,850,000.00	(166,444,988.28)
Fees	1,215,990,600.38	2,799,102,200.00	(1,583,111,599.62)
Fines	42,055,567.09	80,600,000.00	(38,544,432.91)
Sales	59,747,679.00	317,545,996.50	(257,798,317.50)
Earnings	404,609,081.30	490,083,560.00	(85,474,478.70)
Rent on Government buildings	2,576,000.00	12,431,000.00	(9,855,000.00)
Rent on Lands and Others	22,590.00	111,000,000.00	(110,977,410.00)
Re-imburement	32,000.00	1,000,000.00	(968,000.00)
TOTAL =	21,788,108,664.02	24,552,781,548.56	(2,764,672,884.54)

SURPLUS IN SOME INTERNALLY GENERATED REVENUE CODES

DETAILS	ACTUAL 2023	APPROVED BUDGET 2023	VARIANCES
	N	N	N
Repayment	6,796,430,600.44	00	6,796,430,600.44
Interest Earned	1,738,735,011.60	20,000,000.00	1,718,735,011.60
Investment Income	11,285,345.50	2,300,000.00	8,985,345.50
TOTAL =	8,546,450,957.54	22,300,000.00	8,524,150,957.54

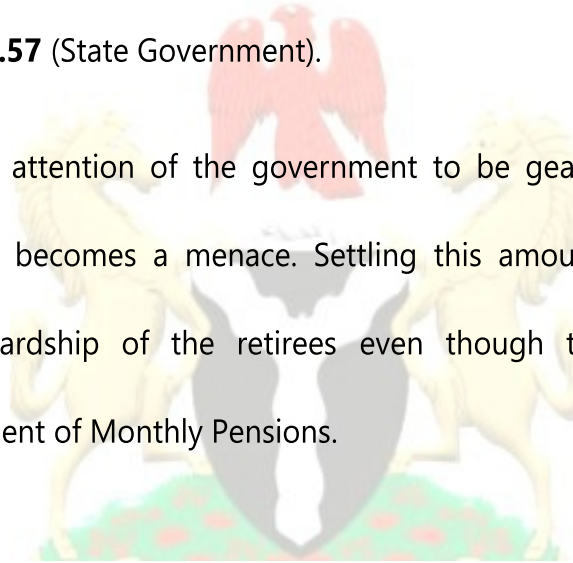
1.13.27 IPSAS IMPLEMENTATION

The Financial Statements have been prepared on the basis of historical cost, unless otherwise stated and are on Cash Basis. In line with provision of **International Public Sector Accounting Standard (IPSAS)**. However, I urge for the implementation of the Accrual Basis in the preparation of Financial Statement in line with the Accrual Basis of Accounting as directed by the Federal Government and IPSAS adoption in **2016**.

1.13.28 ARREARS OF GRATUITY

The total amount of unpaid gratuity due to retirees is gradually becoming alarming. Total unpaid gratuity due to retirees as at **31st December, 2023** stands at **N31,214,793,966.57** (State Government).

It is time for the attention of the government to be geared towards settling this amount before it becomes a menace. Settling this amount will also alleviate the sufferings and hardship of the retirees even though the government has no outstanding payment of Monthly Pensions.





PART TWO
REVENUE AND EXPENDITURE
POSITIONS

PART - II**2.0 REVENUE****2.1 INTRODUCTION**

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

2.2 TOTAL RECURRENT REVENUE AS AT 31ST DECEMBER, 2023

Actual amount that was realized in the year under review as total Recurrent Revenue amounted to **N152,744,502,027.91** as against the budgeted figure of **N164,323,046,269.97**. This represents **92.95%** of the budgeted figure and also revealed a Shortfall of **N11,578,544,242.06** or **7.05%**. Below shows summary of recurrent revenue for the year under review: -

DETAILS	1 ACTUAL 2022	2 ACTUAL 2023	3 ESTIMATE 2023	2 - 3=4 VARIANCE.
	N	N	N	N
Statutory Allocation	51,936,373,889.72	84,043,159,482.29	91,029,072,252.02	(6,985,912,769.73)
Value Added Tax	28,919,491,072.90	38,366,782,924.06	48,718,892,469.40	(10,352,109,545.34)
Direct Taxes	16,985,512,034.33	19,999,670,134.53	20,511,168,792	(511,498,657.47)
Licenses	44,722,700.00	63,405,011.72	229,850,000	(166,444,988.28)
Fees	2,444,703,788.60	1,215,990,600.38	2,799,102,200	(1,583,111,599.62)
Fines	18,636,134.00	42,055,567.09	80,600,000	(38,544,432.91))
Sales	4,464,280.00	59,747,679.00	317,545,997	(257,798,318.00)
Earnings	2,527,240.00	404,609,081.30	490,083,560	(85,474,478.70)
Sales/Rent on Government Buildings	7,538,408.91	2,576,000.00	12,431,000	(9,855,000.00)
Sales/Rent on Lands and Others	273,128.33	22,590.00	111,000,000	(110,977,910.00)
Repayments General	5,690,977,315.53	6,796,430,600.44	0	6,796,430,600.44
Investment Income	17,716,217.94	11,285,345.50	2,300,000	8,985,345.50
Interest Earned	16,885,435.75	1,738,735,011.60	20,000,000.00	1,718,735,011.60
Reimbursement	43,000.00	32,000.00	1,000,000.00	(968,000.00)
TOTAL	106,089,864,646.01	152,744,502,027.91	164,323,046,269.97	(11,578,544,242.06)

The above table shows total Recurrent Revenue of **N152,744,502,027.91** which revealed an increase of **N46,654,637,381.90** in the year under review when compared with that of previous year which amounted to **N106,089,864,646.01** representing **43.98%**. These emanated from Statutory Allocation, VAT and the Internally Generated Revenue.

The Statutory Allocation which amounted to **N84,043,159,482.29** and accounted for **55.02%** of the total Recurrent Revenue of **N152,744,502,027.91**.

Internally Generated Revenue amounted to **N30,334,559,621.56** and accounted for **19.86%** of the total Recurrent Revenue while Value Added Tax of **N38,366,782,924.06** accounted for **25.12%** of the total Recurrent Revenue.

2.3 SHORTFALL/SURPLUS IN SOME RECURRENT REVENUE CODES

A comparison of Estimated Recurrent Revenue Codes with actual performance as contained in Accountant General's accounts and report for the year ended 31st December, 2023 revealed that a **Shortfall** of **N20,102,695,700.05** and **Surplus** of **N8,524,150,757.54** was recorded.

Revenue Estimates should be realistic, also steps should be taken to prevent revenue leakages for the Shortfall or Deficit observed as shown on table below: -

DETAILS OF SHORTFALL/SURPLUS IN SOME RECURRENT REVENUE CODES

DETAILS	ACTUAL 2023 ₦	APPROVED BUDGET 2023 ₦	SURPLUS ₦	SHORTFALL ₦
STATUTORY ALLOCATIONS, FAAC	84,043,159,482.29	91,029,072,252.02	0	(6,985,912,769.73)
VALUE ADDED TAX	38,366,782,924.06	48,718,892,469.40	0	(10,352,109,545.34)
DIRECT TAXES	19,999,670,134.53	20,511,168,792	0	(511,498,657.47)
LICENSES	63,405,011.72	229,850,000	0	(166,444,988.28)
FEES	1,215,990,600.38	2,799,102,200	0	(1,583,111,599.62)
FINES	42,055,567.09	80,600,000	0	(38,544,432.91))
SALES	59,747,679.00	317,545,997	0	(257,798,318.00)
EARNINGS	404,609,081.30	490,083,560	0	(85,474,478.70)
SALES/RENT ON GOVERNMENT BUILDINGS	2,576,000.00	12,431,000	0	(9,855,000.00)
SALES/RENT ON LANDS AND OTHERS	22,590.00	111,000,000	0	(110,977,910.00)
REPAYMENT GENERAL	6,796,430,600.44	0	6,796,430,600.44	0
INVESTMENT INCOME	11,285,345.50	2,300,000	8,985,345.50	0
INTEREST EARNED	1,738,735,011.60	20,000,000.00	1,718,735,011.60	0
RE-IMBURSEMENT	32,000.00	1,000,000.00	0	(968,000.00)
TOTAL =	152,744,502,027.91	164,323,046,269.97	8,524,150,957.54	(20,102,695,700.05)

2.4 EXPENDITURE

2.5 RECURRENT EXPENDITURE

The Actual Recurrent Expenditure for the year under review amounted to **N122,479,094,079.16**. This represented **81.18%** of Budgeted Figure of **N150,871,634,238.50** as detailed below: -

SUMMARY OF RECURRENT EXPENDITURE AS AT 31ST DECEMBER, 2023

DETAILS	NOTES	ACTUAL 2023	APPROVED BUDGET2023	VARIANCE
		N	N	N
Personnel Cost (Including Salaries on CRF Charges)	4	32,447,110,181.38	36,717,844,176.10	4,270,733,994.72
State Gov't. Contribution to Pension	5	67,560,324.82	130,695,000.00	63,134,675.18
Overhead Cost (Ministries)	6	51,627,283,757.97	69,312,906,421.28	17,685,622,663.31
Consolidated Revenue Fund Charges (Pension & Gratuity)	7	9,642,856,867.67	10,005,818,182.02	362,961,314.35
Subvention to Parastatals	8	4,164,570,471.04	9,973,701,311.86	5,809,130,840.82
Repayment of External Loan FGN	19	6,162,431,707.28	6,163,267,641.67	650,154.16
Repayment of Treasury Bond	20	3,100,386,071.20	3,200,000,000.00	556,950,893.20
Repayment of Internal Loans from Other Funds	24	15,266,894,697.80	15,367,401,505.57	555,455,546.82
TOTAL RECURRENT EXPENDITURE =		122,479,094,079.16	150,871,634,238.50	28,392,540,159.34

DETAILS OF RECURRENT EXPENDITURE ACCORDING TO SECTORS AS AT 31ST DECEMBER, 2023

Below are Extra Summary of Recurrent Expenditure according to nature of the Expenditure:-

"A" PERSONNEL COST MINISTRY AS AT 31ST DECEMBER, 2023

DETAILS	NOTES	ACTUAL 2023	APPROVED ESTIMATE 2023	SURPLUS/ DEFICIT
		N	N	N
Administrative Sector:	4A	2,463,116,846.77	2,767,147,934.69	304,031,087.92
Economic Sector:	4B	2,967,690,525.06	3,282,169,110.63	314,478,585.57
Law & Justice:	4C	2,881,639,647.32	3,898,645,792.91	1,017,006,145.59
Regional Development:	4D	-	-	-
Social Service Sector:	4E	5,735,527,164.71	5,788,220,381.85	52,693,217.14
SUB-TOTAL =		14,047,974,183.86	15,736,183,220.08	1,688,209,036.22

'B" PERSONNEL COST PARASTATALS AS AT 31ST DECEMBER, 2023

DETAILS	NOTE S	ACTUAL 2023	APPROVED ESTIMATE 2023	SURPLUS/ DEFICIT
		N	N	N
Administrative Sector:	4F	515,692,307.16	773,174,503.24	257,482,196.08
ECONOMIC SECTOR	4G	2,105,869,105.08	2,430,831,711.85	324,962,606.77
Regional Development:	4H	97,188,144.99	109,660,845.06	12,472,700.07
SOCIAL SERVICE SECTOR	4I	13,642,281,977.69	15,414,270,896.68	1,771,988,918.99
SUB-TOTAL =		16,361,031,534.92	18,727,937,956.82	2,366,906,421.91

"C" PUBLIC OFFICERS SALARIES AS AT 31ST DECEMBER, 2023

DETAILS	NOTES	ACTUAL 2023	APPROVED ESTIMATE 2023	SURPLUS/ DEFICIT
		N	N	N
Public Officers' Salaries (SSG)	4J	1,570,772,201.51	1,570,839,539.00	67,337.49
Public Officers' Salaries (HOCS)	4J	46,693,271.82	262,169,992.20	215,476,720.38
Public Officers' Salaries (BASHA)	4J	420,638,989.27	420,713,468.00	74,478.73
SUB-TOTAL =		2,038,104,462.60	2,253,722,999.20	215,618,536.60
GRAND TOTAL PERSONNEL COST A+B+C =		32,447,110,181.38	36,717,844,176.10	4,270,733,994.72

OVERHEAD COST MINISTRIES AS AT 31ST DECEMBER, 2023

DETAILS	NOTES	ACTUAL 2023	APPROVED ESTIMATE 2023	SURPLUS/ DEFICIT
		N	N	N
Administrative Sector:	6A	35,224,875,027.67	41,132,512,333.72	5,907,637,306.05
Economic Sector:	6B	13,021,745,917.26	23,425,018,147.00	10,403,272,229.74
Law & Justice:	6C	938,467,543.83	1,777,177,180.56	838,709,636.73
Regional Development:	6D	-	-	-
Social Service Sector:	6E	2,442,195,269.21	2,978,198,760.00	536,003,490.79
TOTAL =		51,627,283,757.97	69,312,906,421.28	17,685,622,663.31

SUBVENTION TO PARASTATALS AS AT 31ST DECEMBER, 2023

DETAILS	NOTES	ACTUAL 2022	APPROVED ESTIMATE 2022	SURPLUS/ DEFICIT
		N	N	N
Administrative Sector:	8A	1,113,008,327.35	2,807,648,411.04	1,694,640,083.69
Economic Sector:	8B	793,566,317.86	2,039,924,458.45	1,246,358,140.59
Law & Justice:	-	290,805,162.73	295,500,000.00	4,694,837.27
Regional Development:	8C	0	0	0
Social Service Sector:	8D	1,967,190,663.10	4,830,628,442.37	2,863,437,779.27
TOTAL =		4,164,570,471.04	9,973,701,311.86	5,809,130,840.82

RE-PAYMENT OF EXTERNAL/INTERNAL LOANS AS AT 31ST DECEMBER, 2023

DETAILS	NOTES	ACTUAL 2023	APPROVED ESTIMATE 2023	SURPLUS/ DEFICIT
		N	N	N
Repayments: External Loans: FGN	19	6,162,431,707.28	6,163,267,641.67	650,154.16
Repayments: Treasury Bond	20	3,100,386,071.20	3,200,000,000.00	556,950,893.20
Repayments: Internal Loans from Other Funds	24	15,266,894,697.80	15,367,401,505.57	555,455,546.82
TOTAL =		24,529,712,476.28	24,730,669,147.24	1,113,056,594.18

CONSOLIDATED REVENUE FUND CHARGES PENSION & GRATUITY

DETAILS	NOTES	ACTUAL 2023	APPROVED ESTIMATE 2023	SURPLUS/ DEFICIT
		N	N	N
Pension and Gratuity	7	9,642,856,867.67	10,005,818,182.02	362,961,314.35
Severance Gratuity		0.00	0.00	0.00
TOTAL =		9,642,856,867.67	10,005,818,182.02	362,961,314.35

2.6 CAPITAL BUDGET/ACTUAL RECEIPTS AS AT 31ST DECEMBER, 2023:

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

CAPITAL RECEIPTS AS AT 31ST DECEMBER, 2023

DETAILS	NOTES	ACTUAL RECEIPTS 2023	APPROVED BUDGET 2023	SURPLUS/ DEFICIT
		N	N	N
Transfer to CDF	9	38,000,000,000.00	38,526,873,766.01	(526,873,766.01)
Aids and Grant	10	9,751,644,598.86	25,315,787,776.99	(15,564,143,178.13)
External Loans State	19	882,412,184.50	15,715,944,260.00	(14,833,532,075.50)
State Treasury Bonds	20	35,233,689,886.28	40,000,000,000.00	(4,766,310,113.72)
Internal Loans from Other Funds	24	21,173,505,453.32	37,050,000,000.00	(15,876,494,546.68)
Miscellaneous and Other Capital Receipts	3A	0.00	2,754,879,582.50	(2,754,879,582.50)
TOTAL =		105,041,252,122.96	159,363,485,385.50	(54,322,233,262.54)

2.7 SHORTFALL IN CAPITAL RECEIPTS

The sum of **54,322,233,262.54** was observed as total shortfall in capital receipts for the period under review. This represented **34.08%** of an estimated amount of **N159,363,485,385.50** necessitated by an unrealistic budgeting. The sum of **N105,041,252,122.96** was Actual Capital Receipts which was derived from Aids & Grant, Internal and External Loans, State Treasury Bonds and Transfer from CRF to CDF during the period under review, as reflected on the Accountant General Financial Statements.

2.8 AIDS AND GRANTS AS AT 31ST DECEMBER, 2023

The sum of **N9,751,644,598.86** was received as Aids and Grants from Multilateral and Federal Government in the year under review: -

Multi-Lateral	=	N6,179,868,551.10
Federal Gov't Aids & Grant	=	<u>N3,571,776,047.76</u>
TOTAL	=	<u>N9,751,644,598.86</u>

2.9 CAPITAL EXPENDITURE AS AT 31ST DECEMBER, 2023

The implementation of Capital Budget on projects that positively impact in the lives of the citizenry is made possible through a reasonable achievement in capital receipts. The Accountant General's Accounts for the year ended **31st December, 2023** showed Actual Capital Expenditure of **N93,063,814,430.83** representing **63.18%** of the Approved Budgeted Capital Expenditure of **N147,296,377,856.17** and has an increased of **N34,468,370,741.28** or **58.82%** against that of previous year Actual which stood at **N58,595,443,689.55** as summarized According to Sectors below: -

CAPITAL EXPENDITURE ACCORDING TO SECTORS AS AT 31ST DECEMBER, 2023

SECTORS	NOTES	ACTUAL	FINAL BUDGET	INITIAL/ORIGINAL	SUPPLEMENTARY	VARIANCE ON	PERFORMANCE
		2023	2023	2023	2023	FINAL BUDGET	IN PERCENTAGE
		N	N	N	N	N	%
Capital Expenditure:							
Administrative Sector:	11B	1,589,047,866.77	7,034,238,941.80	8,786,937,961.80	(1,752,699,020.00)	5,445,191,075.03	22.59
Capital Expenditure:							
Economic Sector:	11C	76,801,019,777.27	92,677,396,675.40	58,285,172,675.40	34,392,224,000.00	15,876,376,898.13	82.87
Capital Expenditure:							
Law & Justice:	11D	246,259,386.54	1,993,610,000.00	1,837,950,000.00	155,660,000.00	1,747,350,613.46	12.35
Capital Expenditure:							
Regional Development:	11D	4,617,089,567.51	8,479,784,437.91	11,264,784,437.91	(2,785,000,000.00)	3,862,694,870.40	54.45
Capital Expenditure:							
Social Service Sector:	11E	9,810,397,832.74	37,111,347,801.05	35,704,120,575.85	1,407,227,225.20	27,300,949,968.31	26.44
TOTAL CAPITAL EXPENDITURE =		93,063,814,430.83	147,296,377,856.17	115,878,965,650.97	31,417,412,205.20	54,232,563,425.33	63.18

SECRET
BAUCHI STATE AUDITOR-GENERAL'S REPORT



BAUCHI STATE OF NIGERIA

Office of the State Auditor General

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

Email: bsaudit76@gmail.com

AGM.I/VOL.VI/184

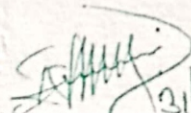
31st May, 2024

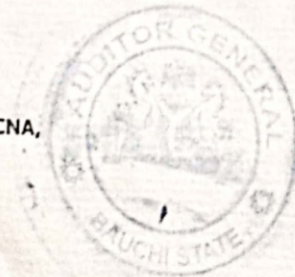
Our Ref: _____ Your Ref: _____ Date: _____

DISCLOSURE:

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




31/5/24
ISHAKU YANKARI, B.Sc, MSc, CNA,
AUDITOR GENERAL,
BAUCHI STATE.



FOR THE YEAR ENDED 31ST DECEMBER, 2023 48

SECRET

PART THREE
**STATEMENT OF OPERATING ASSETS AND
LIABILITIES**



PART - III**3.0 INTRODUCTION**

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

3.1 STATEMENTS OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023**3.1.0 ASSETS:****3.1.1 CASH AND BANK BALANCES:**

Cash and Bank Balances as at **31ST December, 2023** stood at **N6,709,144,831.43**.

Bank (CRF)	(N3,321,197,379.72)
Bank of the Treasury	N1,409,913,720.60
Cash Balances with Sub-Treasuries	N1,697,765,274.99
Cash Hold by MDAs	<u>N5,754,727,201.46</u>
TOTAL LIQUID ASSETS	= N5,541,208,817.33

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

3.1.2 INVESTMENTS

The Cost of Government Investments in Shares was Published in the Accounts as **N11,240,917,401.80**, this revealed a drop of **N248,762,621.26** as against that of previous year which stood at **N11,489,680,023.06** as detailed in **Notes 15**.

3.1.3 IMPREST - NOTE 16

The total amount of Un-retired Imprest as contained in the Accountant General Books of Accounts amounted to **N276,880,520.86** as at 31st December, 2023. This reveal an increased of **N6,161,700.00** against that of previous year which stood at **N270,718,820.86**.

3.1.4 ADVANCES - NOTE 17

The total amount of Outstanding Advances granted as contained in the Accountant General Books of Accounts amounted to **N748,137,169.93** as at **31st December, 2023**. This revealed that the sum of **N12,053,658.75** was retired against that of previous year which stood at **N760,190,828.68**.

3.1.5 REMITTANCE IN TRANSIT - NOTE 18:

The total of **N3,522,875,858.36** as reflected in the Statement of Assets and Liabilities as at 31st December, 2023 decrease by **N25,869,525,428.59** as against that of previous year which stood at **N29,392,401,286.95**.

3.2 LIABILITIES:

3.2.1 EXTERNAL AND INTERNAL LOANS: For the year under review the total External and Internal Loans amounted to the sum of **N321,152,196,478.19** which revealed an increase of **N37,009,469,600.00** or **25.85%** against that of previous year which stood at **N180,155,875,971.52**, these are obtained from External Loans, Internal Loans from other funds, FGN/States/Bonds and Treasury Bills as summarized below. See details in **Notes 19, 20** and **24** respectively.

EXTERNAL AND INTERNAL LOANS AS AT 31ST DECEMBER, 2023:

External Loans State	N168,757,283,653.25
FGN/State/LGC Bonds and Treasury Bonds	N44,236,726,624.66
Internal Loans from Other Funds	N108,158,186,200.28
TOTAL	= <u>N321,152,196,478.19</u>

3.2.2 DOMESTIC ARREARS: The sum of **N41,889,961,286.13** was Domestic Arrears for the year under review which revealed an increase of **N4,047,372,739.02** or **10.69%** against that of previous year which stood at **N37,842,588,547.11**. These emanated from Pension and Gratuity, Contract Liabilities, Judgment Debts, Electricity Bills and Rented Properties as summarized below. See details in **Note 26** of this document:

DOMESTIC ARREARS AS AT YEAR END 31st DECEMBER 2023	AMOUNT 2023 N
Pension & Gratuity (State Government)	31,214,793,966.57
Outstanding Contractors Liabilities (According to MDA)	6,000,119,157.49
Judgment Debt And Solicitors Fee	467,046,662.94
Electricity Bill Arrears	3,770,275,597.63
Rented Properties Arrears	437,725,901.50
TOTAL DOMESTIC ARREARS =	41,889,961,286.12

3.2.3 PUBLIC FUNDS AS AT 31ST DECEMBER, 2023:

- i. **TRUST AND OTHER PUBLIC FUNDS:** The sum of **(N18,297,595,402.31)** was trust and other public funds for the year under review which revealed an increase of **N5,060,229,141.00** against that of previous year which stood at **N13,237,366,261.27** as detailed in **Note 25** of this document.
- ii. **CONSOLIDATED FUND:** The sum of **N13,668,697,400.17** stood as the closing balances of this fund for the year under review as against that of previous year which amounted to **N21,403,289,451.42**.
- iii. **CAPITAL DEVELOPMENT FUND:** The sum of **N25,958,917,770.42** stood as the closing balance of this fund for the year under review as against that of previous year which amounted to **N13,981,480,078.29**.

3.3 TABLE STATEMENT OF ASSETS AND LIABILITIES, CONSOLIDATED REVENUE FUND AND CAPITAL DEVELOPMENT FUNDS FOR THE YEAR ENDED 31ST DECEMBER, 2023 ARE AS TABULATED BELOW:-

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023

ASSETS	NOTES	ACTUAL 2023	ACTUAL 2022
		N	N
CRF Bank Balance (CBN/CRF Bank)	12	(3,321,197,379.72)	3,035,723,502.03
Other Banks of the Treasury	12	1,409,913,720.60	97,489,590.81
Cash Balances with Sub-Treasury	13	1,607,765,271.99	2,322,286,764.59
Cash Held by MDAs	14	5,754,727,201.46	1,253,644,974.00
TOTAL LIQUID ASSETS =		<u>5,541,208,817.33</u>	<u>6,709,144,831.43</u>
INVESTMENTS AND OTHER CASH ASSETS: -			
State Government Investments	15	11,240,917,401.80	11,489,680,023.06
Imprests	16	276,880,520.86	270,718,820.86
Advances	17	718,137,169.93	760,190,828.68
Remittances in Transit	18	<u>3,522,875,858.36</u>	<u>29,392,401,286.95</u>
TOTAL INVESTMENTS AND OTHERS CASH ASSETS =		<u>15,788,810,950.95</u>	<u>41,912,990,959.55</u>
Liability Over Assets		363,042,157,764.31	217,998,464,518.63
TOTAL ASSETS =		<u>384,372,177,532.59</u>	<u>266,620,600,309.61</u>
LIABILITIES: -			
PUBLIC FUNDS: -			
Consolidated Revenue Fund		13,668,697,400.17	21,403,289,451.42
Capital Development Fund		25,958,917,770.42	13,981,480,078.29
Trust and Other Public Funds	25	(18,297,595,402.31)	13,237,366,261.27
TOTAL PUBLIC FUNDS=		<u>21,330,019,768.28</u>	<u>48,622,135,790.98</u>
EXTERNAL AND INTERNAL LOANS:-			
External Loans States	19	168,757,283,653.25	74,360,389,319.26
Other Internal Loans (Promissory Notes)			
FGN/States/LGC/Bonds & Treasury Bonds	20	44,236,726,624.66	12,103,422,809.58
Internal Loans from Other Funds	24	<u>108,158,186,200.28</u>	<u>93,692,063,842.68</u>
TOTAL EXTERNAL AND INTERNAL LOANS =		<u>321,152,196,478.19</u>	<u>180,155,875,971.52</u>
OTHER LIABILITIES			
Domestic Arrears	26	<u>41,889,961,286.12</u>	<u>37,842,588,547.11</u>
TOTAL LIABILITIES =		<u>384,372,177,532.59</u>	<u>266,620,600,309.61</u>

3.4 STATEMENT OF CONSOLIDATED REVENUE FUND (CRF) AS AT 31ST DECEMBER, 2023:

DETAILS	NOTES	2023 N	2022 N
Opening Balance 01/01/2023		21,403,289,451.42	8,722,589,496.75
Add Receipts:			
Statutory Allocation	1	84,043,159,482.29	51,936,373,889.72
Share of VAT	1	38,366,782,924.06	28,919,491,072.90
Other Recurrent Revenue IGR	2	30,334,559,621.56	25,233,999,683.39
Transfer from CDF		0	0
Sub-Total	=	152,744,502,027.91	106,089,864,646.01
Total Revenue	=	<u>174,147,791,479.33</u>	<u>114,812,454,142.76</u>
Less Expenditure:			
Personnel Cost (Including CRF Charge)	4	32,447,110,181.38	28,717,423,091.06
State Gov't. Contribution to Pension	5	67,560,324.82	41,669,960.69
Overhead Cost	6	51,627,283,757.97	36,903,399,634.48
CRF Charges/Pension & Gratuity	7	9,642,856,867.67	7,344,329,409.08
Subvention to Parastatals	8	4,164,570,471.04	3,250,630,920.17
Sub-Total	=	<u>97,949,881,602.88</u>	<u>76,257,453,015.48</u>
Other Recurrent Expenditure:			
Repayment of External Loans FGN	19	6,162,431,707.28	1,765,402,893.02
Repayment of Treasury Bond	20	3,100,386,671.20	3,443,049,106.80
Repayment of Internal Loans From Other Funds	24	<u>15,266,894,697.80</u>	<u>11,943,259,676.04</u>
Sub-Total	=	<u>24,529,712,476.28</u>	<u>17,151,711,675.86</u>
Total Expenditure	=	122,479,094,079.16	<u>93,409,164,691.34</u>
Operating Balance:		<u>51,668,697,400.17</u>	<u>21,403,289,451.42</u>
Appropriation/Transfer to CDF	9	<u>38,000,000,000.00</u>	<u>0.00</u>
Closing Balance as at 31/12/2023:		<u>13,668,697,400.17</u>	<u>21,403,289,451.42</u>

3.5 STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF) AS AT 31ST DECEMBER, 2023:

DETAILS	NOTES	2023 N	2022 N
Capital Fund Opening Balance 01/01/2023	-	13,981,480,078.29	24,469,665,400.96
Transfer from CRF	9	38,000,000,000.00	0.00
Add Revenue:			
Aids and Grants	10	9,751,644,598.86	10,053,300,525.18
External Loans (State)	19	882,412,184.50	18,055,556.00
State Treasury Bonds	20	35,233,689,886.28	0.00
Internal Loans from Other Funds	24	21,178,505,453.32	38,035,902,282.70
Sub-Total	=	<u>105,041,252,122.96</u>	<u>48,107,258,366.88</u>
Total Revenue Available	=	<u>119,022,732,201.25</u>	<u>72,576,923,767.84</u>
Less Capital Expenditure:			
Administration Sector	11	1,589,047,866.77	1,876,716,830.04
Economic Sector	11	76,801,019,777.27	46,147,589,052.46
Law and Justice Sector	11	246,259,386.54	79,698,197.42
Regional Development Sector	11	4,617,089,567.51	3,000,955,531.07
Social Services Sector	11	9,810,397,832.74	7,400,484,078.56
Total Capital Expenditure	=	<u>93,063,814,430.83</u>	<u>58,595,443,689.55</u>
Closing Balance as at 31/12/2023:		<u>25,958,917,770.42</u>	<u>13,981,480,078.29</u>

The Actual Capital Expenditure amounted to **N93,068,814,430.83** which represent **63.18%** of Budgeted Amount of **N147,296,377,856.17** and when compared with that of previous year, the Performance increased by **N34,473,370,741.08** as against that of **2022** Actual Capital Expenditure which stood at **N58,595,443,689.55**. This was due to Continues massive infrastructures of the government in roads Projects, completion of New Government House, Mass Housing Development, and Construction of Flyover going on across the state.

PART FOUR

REPORT ON MINISTRIES, EXTRA MINISTERIAL DEPARTMENTS AND AGENCIES.



PART - IV

4.0 PREAMBLE:

This aspect of the report outline observations which were made in the course of Routine Audit Inspections and Performance Audit during the year under review and which were brought to the notice of the affected Accounting Officers (Auditee), but did not respond to the Audit Queries/Observations despite series of Reminders. However, in the course of Audit Exercises for the **year 2023**, a total of **384** Queries/Observations were raised and sent to various Ministries, Departments and Agencies (MDAs). Out of which a total of **322** Audit Queries/Observations were resolved within the year under review leaving a balance of **62** Un-resolved to which are analyzed at **5.2** below:-

4.1 PENSION AND GRATUITY:

CERTIFICATION OF RETIREMENT/DEATH BENEFITS OF BAUCHI STATE CIVIL SERVANTS AS AT 31ST DECEMBER, 2023:

During the year under review; a total of **904** Files were processed and certified by the Auditor General in respect of Employees of Bauchi State Government who either retired from the service or death. A total recovery of **N86,269,573.41** were made as deductions from Retirees /Death Benefits as a result of Over payment of Salaries, Over Age/Over Stay and Loans which is recoverable whenever Gratuity is paid to the beneficiaries as detailed below:-

**SUMMARY OF DEDUCTION IN-RESPECT OF RETIREMENT/DEATH
BENEFIT FOR THE PERIOD JANUARY TO DECEMBER, 2023**

S/N	MONTH	DEDUCTIONS FROM RETIREMENT BENEFIT (₦)	DEDUCTIONS FROM DEATH BENEFIT (₦)	TOTAL NO. OF FILES APPROVED	TOTAL DEDUCTIONS (₦)
1	January, 2023	1,957,636.38	1,506,914.48	59	3,464,550.86
2	February, 2023	6,123,819.87	3,000,731.62	75	9,124,551.49
3	March, 2023	5,645,957.09	1,770,219.52	59	7,416,176.61
4	April, 2023	4,070,790.41	3,079,974.12	85	7,150,764.53
5	May, 2023	4,583,139.09	366,465.64	54	4,949,604.73
6	June, 2023	1,511,887.96	726,450.60	106	2,238,338.56
7	July, 2023	8,319,927.69	0	68	8,319,927.69
8	August, 2023	8,447,926.54	0	19	8,447,926.54
9	September, 2023	8,549,824.07	4,282,462.17	108	12,832,286.24
10	October, 2023	8,632,552.42	4,074,398.64	72	12,706,951.06
11	November, 2023	4,078,862.79	0	108	4,078,862.79
12	December, 2023	5,043,994.41	495,637.90	91	5,539,632.31
	GRAND TOTAL =	66,966,318.72	19,303,254.69	904	86,269,573.41

4.2 REPORTS OF ROUTINE/SPECIAL AUDIT INSPECTIONS:

1. i. GENERAL HOSPITAL GIADI: MOH&Ors/INSP/100/VOL.I:

It was observed that the Bauchi State Contributory Management Agency (BASCHMA) reimbursed the Hospital the sum of **N657,153.76**, but the hospital has not accounted for the amount received, contrary to Bauchi State Financial Regulation **No. 0804 (Revised Edition 2001)**.

Recommendation: I recommend that the Management to account for the total amount received and ensure proper utilization of funds henceforth.

ii. GENERAL HOSPITAL NINGI: MOH&Ors/INSP/003/21/VOL.I:

It was observed that the following records were not presented for Audit Examination, contrary to **Constitution of Federal Republic of Nigeria Section 125(4) of 1999 as amended, Bauchi State Financial Regulation No. 0206(L) Revised Edition 2001 and Section 53(1A) of Bauchi State Public Sector Audit and Other Related matters Law, 2021:-**

1. Service Account Statement;
2. BASHCMA/NHIS Claims, Remittances and Re-imburement;
3. Remittances/Deposits Slips of Revenue Lodgment;
4. Duplicates of Receipts of Revenue Generated from Laboratory;
5. Internal Requisition of Consumables from Pharmacy Store by the Laboratory Unit.

Recommendation: I recommend that the Management to hasten the presentation of the mentioned Books of Accounts for Audit scrutiny.

iii. GENERAL HOSPITAL BUNUNU: MOH&Ors/INSP/10/VOL.I:

The sum of **N429,277.00** for sales of drugs were not accounted for, contrary to Financial Regulation **No. 0831 (Revised Edition 2001)**.

Recommendation: I recommend that the Accounting Officer to ensure that the Dispensary Officer Account for the sales of drugs or recover the amount involved and remit to government coffer.

iv. GENERAL HOSPITAL BAYARA: MOH&Ors/INSP/003/5/VOL.I:

The Drug Revolving Funds (DRF), Statement of Account, Drugs Procurement combined Requisition Voucher and Laboratory Records were not presented for Audit examination, contrary to **Constitution of Federal Republic of Nigeria Section 125(4) of 1999 as amended, Bauchi State Financial Regulation No. 0206(L) Revised Edition 2001 and Section 53(1A) of Bauchi State Public Sector Audit and Other Related matters Law, 2021.**

Recommendation: I recommend that the Accounting Officer to ensure that all record books mentioned be made available and ensure that revenue are paid to government appropriate account.

v. GENERAL HOSPITAL DARAZO: MOH&Ors/INSP/003/07/VOL.I:

The sum of **N1,682,161.00** was not accounted for as received from BASCHMA. Also revenue to the tune of **N327,250.00** was not remitted into government account, contrary to Bauchi State Financial Regulation **No. 0804 (Revised Edition 2001) and Section 53(1B) of Bauchi State Public Sector Audit and Other Related matters Law, 2021.**

Recommendation: I recommend that the Management to ensure that the amount involved are accounted for and remit same to appropriate government Account.

vi. GENERAL HOSPITAL TAFAWA BALEWA:

MOH&Ors/INSP/003/23/VOL.I:

The sum of **N923,300.00** was observed as revenue not accounted for, contrary to Bauchi State Financial Regulation **No. 0804 (Revised Edition 2001) and Section 53(1B) of Bauchi State Public Sector Audit and Other Related matters Law, 2021.**

Recommendation: I recommend that the Management of the Hospital to account for the said amount and remit same to appropriate Government Treasury Account.

vii. GENERAL HOSPITAL DASS: MOH&Ors/INSP/003/13/VOL.I:

The sum of **N54,000.00** generated as revenue was not accounted for. However, the sum of **N200,000.00** was released to Drugs and Medical Supply Agency (DMMA) for procurement of drugs as claim by the Former Pharmacy In-charge of the facility which there was no evidence of drugs delivered by the Hospital Secretary (Ibrahim Abdullahi), contrary to Bauchi State Financial Regulation **No. 0804 (Revised Edition 2001) and Section 53(1B) of Bauchi State Public Sector Audit and Other Related matters Law, 2021.**

Recommendation: I recommend that the Management to ensure and hasten the recovery of the amount involved and remit same to appropriate government account.

2. MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS:

It was observed with dismay that the management of the Ministry has refused to allow the State Auditor General Staff access to all the books of accounts and records as enshrined by **Section 125(4) of the 1999 Constitution as amended and Bauchi State Financial Regulation No. 0206(L) Revised Edition 2001 and Section 53(1A) of Bauchi State Public Sector Audit and Other Related matters Law, 2021.**

Recommendation: I recommend that the Accounting Officer to ensure the released of books of account and records for Audit inspection.

3. BAUCHI DESTINATION HOTEL: MOC&Ors/INSP/VOL.I

The sum of **N10,800,000.00** was an Outstanding Lease against the Hotel for the previous year(s), contrary to **Bauchi State Financial Regulation No. 0804 (Revised Edition 2001).**

Recommendation: I recommend that the Accounting Officer of Ministry of Commerce and Industry to ensure that the payment of the outstanding amount quoted are received and remit to appropriate government account.

4. ABUBAKAR TATARI ALI POLYTECHNIC: MSD&Ors/INSP/001/AUD

The following transactions were made without adherence to the Financial Regulations/Guidelines, contrary to **Bauchi State Financial Regulation No. 0708, 1010, 0704 and 0804 (Revised Edition 2001): -**

- i. Discrepancies between payment vouchers and receipts totaling **N7,172,123.50;**
- ii. Fictitious payments totaling **N36,205,400.00**
- iii. Payments without authorization totaling **N4,238,509.69**
- iv. Un-Retired Advances totaling **N100,893,220.99**
- v. Payment without Store Receipt Voucher (SRV) totaling **N37,031,535.85**
- vi. Un-Remitted Tax from Contractors totaling **N199,984.80**
- vii. Un-Accounted Affiliation Fee totaling **N9,047,600.00**
- viii. Fictitious Expenditure from Main Account to Consultancy Account totaling **N19,391,060.00.**
- ix. Fictitious purchases of Rector's House-hold items totaling **N2,920,504.00.**

Recommendation: I recommend that the Accounting Officer to ensure that all the observations raised in the Audited Account are attended to and all funds due be remitted to appropriate government account.

5. RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP): MSD&Ors/INSP/007/AUD:

The Accounts and Records maintained by the Project have the following as Un-resolved Queries, contrary to **Bauchi State Financial Regulation No. 0708, 1010, 0704, 0804 and 0718 (Revised Edition 2001): -**

- i. Un-accounted Taxes from Contractors **N1,499,386.64**
- ii. Outstanding Advances not Retired **N3,900,386.64**
- iii. Un-authorized Expenditures **N2,855,000.00**
- iv. Un-acknowledged Payments **N1,758,398.34**

Recommendation: I recommend that the Accounting Officer to ensure that all outstanding Audit Queries not resolved be attended to and account for any amount due to government.

6. i. COLLEGE OF AGRICULTURE: AGM.4/MOA&Ors/INSP/VOL.I:

The sum of **N2,658,551.72** was observed as Salaries discrepancies of the College from January to June, 2023 and no explanation was received in regard to Audit query, contrary to **Bauchi State Financial Regulation No. 0206(M) (Revised Edition 2001)**.

Recommendation: I recommend that the Accounting Officer to ensure that the discrepancies be corrected.

ii. COLLEGE OF AGRICULTURE: AGM.4/MOA&Ors/INSP/VOL.I:

The following observations were raised during Routine Audit Inspection and no response has been receipt, contrary to **Bauchi State Financial Regulation No. 0206(M) (Revised Edition 2001) and Section 53(1A) of Bauchi State Public Sector Audit and Other Related matters Law, 2021.:** -

- i. The College has two (2) Tractors and Expected Revenue from the Tractors for the period April – June 2023 was **N4,095,000.00**, however, noting was generated;
- ii. Non-payment of 5% Tax and Stamp Duty totalling **N13,500.00**;
- iii. Consultancy Programme Account was not allowed for Audit as at the time of Audit;
- iv. List of Un-serviceable Items were not presented for Audit.

Recommendation: I recommend that the Accounting Officer to account for Revenues not generated, Un-remitted Tax, Stamp Duty and to make available records of Consultancy Programme and Un-serviceable Items.

7. BAUCHI STATE INDEPENDENT ELECTORAL COMMISSION: AGM.9/MOA&Ors/INSP/VOL.I:

The Audited Account of SIEC has the following Un-resolved Audit queries, contrary to **Bauchi State Financial Regulation No. 07016 and 0704 (Revised Edition 2001):-**

- i. Un-claimed Payments **N1,390,100.00**
- ii. Lack of proper documentation of payments vouchers **N127,000.00**

Recommendation: I recommend that the Accounting Officer to ensure that all Un-resolved Audit Queries be attended to and make proper documentation of payment vouchers.

8. a. MINISTRY OF TOURISM & CULTURE: AGM./MOI&Ors/INSP/VOL.I:

The sum of **N4,550,915.44** were observed as Duplication of Payment, Overpayment of Salaries, Un-executed repairs of Staff Bus, Payment without Approval, Un-retired Imprest/Advances and Un-accounted Government Revenue, contrary to **Bauchi State Financial Regulation No. 0708, 1010, 0704 and 0804 (Revised Edition 2001)** as summarized below: -

- i. Duplication of payment **N256,000.00**
 - ii. Overpayment of Salaries **N588,223.31**
 - iii. Un-executed repairs of staff Bus **N1,295,000.00**
 - iv. Payment without approval **N358,000.00**
 - v. Un-retired Imprest/Advance **N1,500,000.00**
 - vi. Un-Accounted Government Revenue **N553,692.13**
- TOTAL = N4,550,915.44**

Recommendation: I recommend that the Management of the Ministry to ensure and account for the entire amount released that were not properly utilized.

b. SUMU WILD-LIFE PARK/LAME-BURRA GAME RESERVE:

Government has invested heavily in this Park/Reserve by importing special species of different kind of animals for economic and social development of the state in terms of tourism.

However, government is still expending huge sum of money to maintain the animals and the park, without gaining any revenue despite the activities going on in the park and the sales of the excess number of animals from the park.

Recommendation: I recommend that full census of the animals be carry-out to bring them to book and any sales or loss be fully documented and the revenue accrued be accounted for.

c. OPEN AIR-THEATRE/GAME VILLAGE:

Open Air-theatre/Game Village is one of the iconic social centres in the state and has been left ruin and totally dilapidated.

Recommendation: I recommend for government intervention to renovate the Theatre/Game Village back to its former status for revenue generation.

9. YANKARI GAME RESERVED: AGM.3/MOI&Ors/INSP/VOL.I:

The sum of **N55,662,491.53** was released for various activities however, the following were Un-resolved Audit queries, contrary to **Bauchi State Financial Regulation No. 0708, 1010, 0704 and 0804 (Revised Edition 2001)** as summarized below: -

- i. Non-completion of renovation work at VIP 2 after engulfed by fire totaling **N4,524,720.00**
- ii. Outstanding Liabilities own by the Management of the reserved totaling **N18,159,089.90**
- iii. Un-authorized supportive documents totaling **N21,021,641.63**
- iv. Un-accounted Funds Withdrawals totaling **N4,013,690.00**
- v. Un-recorded Quantity of Diesel in Ledger totaling **N2,079,700.00**

- vi. Un-remitted Revenue totaling **N2,755,950.00**
 - vii. Payment without Approval totaling **N3,107,700.00**
- GRAND TOTAL = N55,662,491.53**

Recommendation: I recommend that the Management of the Reserve to ensure that the renovation of VIP 2 be completed and ensure proper documentation of records or recover the amount involved and remit same to government coffers.

**10. MINISTRY OF SMALL & MEDIUM SCALE AND COOPERATIVES:
MOI&Ors/INSP/VOL.I:**

MOTOR VEHICLES/KEKE NAPEP LOAN DEFAULTERS:

As part of the Present Government Administration to ease transportation Motor Vehicles/KEKE NAPEPs Loans were granted to individuals and associations, however, the total sum of **N693,872,312.44** were defaulters of the loan repayment while thirty seven (37) Motor Vehicles had accident as reported by NURTW, RTEAN and NATO Associations and the amount due was **N57,400,000.00**, contrary to **Bauchi State Financial Regulation No. 1259 (Revised Edition 2001)** as summarized below: -

- i. Total amount of KEKE NAPEP Loan Defaulters **N467,667,000.00**;
- ii. Total Motor Vehicle Loan Defaulters Un-paid by various Association **N226,205,312.44**;
- iii. Total Number of 37 Accident Motor Vehicles by NURTW, RTEAN and NATO Associations totaling **N57,400,000.00**.

Recommendation: I recommend that the Management to ensure and recover the amount involved from individuals and associations and remit same to Government Treasury. A full report of accident vehicles be forwarded to the State Auditor General for further action.

11. ZARANDA HOTEL LTD: AUD/INV/ZRD/S.I/FIN/VOL.I:

The Account and Records of the Hotel has the following as Un-resolved queries, contrary to **Bauchi State Financial Regulation No. 0804 (Revised Edition 2001)**:

- i. Un-accounted Revenue Generation **N1,938,778.60**;
- ii. Un-accounted VAT **N26,035,462.93**.

Recommendation: I recommend that the Management to ensure and account for the said amount and made available the records.

AUDIT VERIFICATION OF BUDGET PERFORMANCE OF MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs) AS AT 31ST DECEMBER, 2023:

12. AGENCY FOR PEOPLE WITH DISABILITY: FAC/CORR/003/VOL.I:

PAYMENT OF SALARY ALLOWANCES AS PER SALARY PAYROLL JOURNAL WITHOUT BUDGETARY PROVISION IN THE MINISTRY'S APPROVED BUDGET 2023:-

The sum of **N1,129,266.30** was paid as per Salary Payroll Journals without budgetary provision in the Ministry's 2023 Approved Budget, contrary to the provision of **Bauchi State Financial Regulations No. 0604, 0431 and 0432 (Revised Edition 2001)**.

Recommendation: I recommend that the Accounting Officer to ensure recovery of the said Allowances paid to the affected Officers and remit same to government coffer.

13. HOSPITAL MANAGEMENT BOARD: OSAG/ABSR/FA/2020/VOL.I/24:

PAYMENT OF SALARY ALLOWANCES AS PER SALARY PAYROLL JOURNAL WITHOUT BUDGETARY PROVISION IN THE MDA APPROVED BUDGET 2023:

The sum of **N336,600,123.00** was Allowances paid as per Salary Payroll Journals without budgetary provision in the MDA's 2023 Approved Budget, contrary to provision of **Bauchi State Financial Regulations No. 0604, 0431 and 0432 (Revised Edition 2001)**.

Recommendation: I recommend that the Accounting Officer to ensure recovery of the said Allowances paid to the affected Officers and remit same to government coffer.

PERFORMANCE AUDIT:

14. MINISTRY OF HOUSING & ENVIRONMENT (UPGRADING OF GOVERNMENT HOUSE: G.EXP/002/INSP/VOL.I:

Contract was awarded to **M/S ARCHITECTRONIX LIMITED** for the Upgrading of Government House at the cost of **N6,626,714,535.00** and a variation of **N9,520,635,484.85** bringing the total Contract sum to **N16,147,350,019.85** and a provision was made in the Bill of Quantity for the Procurement of two (2) Project Vehicles at the cost **N46,250,000.00**, however, only one (1) Project Vehicle was procured (JAC Double Carbin Motor Vehicles), contrary to **Bauchi state Financial Regulation No. 0206 and 0207 (Revised Edition 2001).**

Recommendation: I recommend that the Accounting Officer to ensure that the Contractor procured the remaining vehicle or recover the sum of **N23,125,000.00** and remit same to government coffer.

15. MINISTRY OF WORKS AND TRANSPORT: SAI/09/VOL.I: YEAR 2023

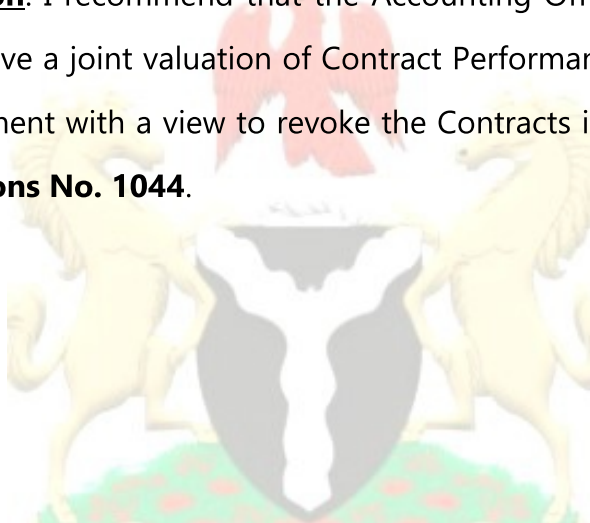
The Performance Audit of Roads Construction Projects were carried out and the following Contractors were observed not to have been on the Project Site: -

- 1. GERAWA GLOBAL ENGINEERING LTD:** Was awarded Contract in 2016 for the Construction of **25.1km Kamfanin-Kutare-Jayi Gadda Road** at the total Cost of **N4,818,418,665.37** out of which the total sum of **N2,063,991,171.07** representing **42.83%** of the Contract sum was paid to the Contractor leaving an Outstanding balance of **N2,754,427,494.30** which revealed only **45%** Work done and the Contractor have left the Project Site.
- 2. BWALCO NIGERIA LTD:** Was awarded Contract in 2016 for the Construction of **28.5km Giade-kurba-Basirka Road** at the total cost of **N2,279,815,312.33**

(Downward Review) out of which the total sum of **N1,270,672,037.44** representing **55.73%** of the Contract sum was paid to the Contractor leaving an Outstanding Balance of **N1,009,143,274.89** which revealed only **35%** work done and the Contractor has left the Project Site.

3. **J. PATEL NIGERIA LTD** Was awarded Contract in 2016 for the Construction of **24km Dass-Bayan Dutse-Bununu Road** at the total cost of **N2,261,462,234.27** out of which the total sum of **N1,047,412,420.91** representing **46.31%** of the Contract sum was paid to the Contractor leaving a Balance of **N1,214,049,813.36** which revealed **45%** work done and the Contractor have left the Project site.

Recommendation: I recommend that the Accounting Officer and the Contracting Companies to have a joint valuation of Contract Performance to ascertain the level of both commitment with a view to revoke the Contracts in line with **Bauchi State Stores Regulations No. 1044.**





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



BAUCHI STATE OF NIGERIA

Office of the State Auditor General

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

Email: bsaudit76@gmail.com

31st May, 2024

Our Ref: AGM.I/VOL.VI/185 Your Ref: _____ Date: _____

GOVERNMENT OF BAUCHI STATE

REPORT OF THE AUDITOR GENERAL: AUDITOR GENERAL'S RESPONSIBILITY

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

In preparing the accounts, the Accountant-General is expected to select suitable Accounting Policies and apply them consistently. The Accounts should be prepared on a going concern basis. The Accountant-General is also responsible for ensuring that Proper Books of Accounts are kept and that Internal Control Procedures are maintained in order to safeguard the assets, detect and prevent fraud and other irregularities.

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


SECRET


BASIS OF OPINION

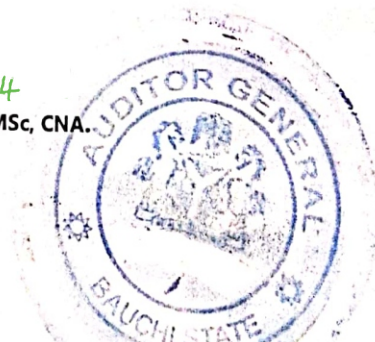
I conducted my Audit in compliance with **Section 125(2) 3,4&5** of the **Constitution of the Federal Republic of Nigeria 1999** as amended, **Section 13 & 18** of **Bauchi State Public Sector Auditing and Other Related Matters Law, 2021** and in accordance with **Public Sector Auditing Standards (INTOSAI) ISAS 700 -799**. These standards require that I plan and perform the Audit to obtain reasonable assurance that the Financial Statements are free from material misstatement. An audit includes examination, on a test basis, of evidence supporting the amounts and disclosure in the Financial Statements. It also includes an assessment of the accounting principles used and significant judgments made by the Accountant General in the preparation of the Accounts and an evaluation of the overall adequacy of the presentation of information in the Financial Statements. I planned and performed such Audit Procedures so as to obtain all the information and explanations, which I considered necessary for the purpose of my Audit. I examined the Records kept at the Treasury Headquarters, all Sub-Treasuries, Ministries and other relevant arms of Government. The Audit provided me with a reasonable basis for an independent opinion.

OPINION

In my opinion, the Financial Statements prepared are in IPSAS Cash Basis and are in agreement with the books and returns, which give a true and fair view of the financial position of the Government of Bauchi State for the year ended **31st December, 2023** (Subject to the observations contained in my report for the period).




12/15/24
ISHAKU YANKARI, B.Sc, MSc, CNA.
AUDITOR GENERAL
BAUCHI STATE.



BAUCHI STATE AUDITOR-GENERAL'S REPORT



BAUCHI STATE OF NIGERIA

Office of the State Auditor General

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

Email: bsaudit76@gmail.com

AGM.I/VOL.VI/187

31st May, 2024

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, 2023**.

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

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

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

In my opinion, the Financial Statements of Bauchi State Government for the year ended **31st December, 2023** was prepared in accordance with **Public Finance Law** and **International Public Sector Accounting Standards (IPSAS)** Cash Basis Framework which gave a true and fair view of the State Financial Affairs for the period stated in the report.


ISHAKU YANKARI, B.Sc, MSc, CNA.
AUDITOR GENERAL
BAUCHI STATE.

FOR THE YEAR ENDED 31ST DECEMBER, 2023 74

SECRET

BAUCHI STATE AUDITOR-GENERAL'S REPORT



BAUCHI STATE OF NIGERIA

Office of the State Auditor General

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

AGM.I/VOL.VI/1881: bsaudit76@gmail.com

31st May, 2024

Our Ref: _____ Your Ref: _____ Date: _____

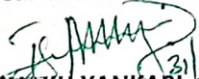
ACKNOWLEDGEMENT

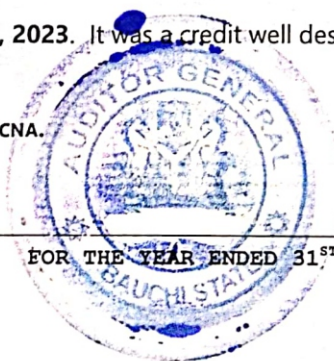
It is incumbent upon me to express my deepest appreciation to His Excellency the Executive Governor of Bauchi State, **Senator Bala Mohammed Abdulkadir CON, (Kauran Bauchi)** for moral and logistics support during this exercise and **Members of the Bauchi State House of Assembly** whose keen interest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

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

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

To the staff in the Office of the State Auditor General, I owe my thanks. They have been very supportive in the discharge of my responsibilities especially the technical crew of Final Accounts who worked tirelessly to see to the early completion audit of the Financial Statements and Production of Auditor General Annual Report for the year ended **31st December, 2023**. It was a credit well deserved.


31/5/24
ISHAKU YANKARI, B.Sc, MSc, CNA.
AUDITOR GENERAL
BAUCHI STATE.



FOR THE YEAR ENDED 31ST DECEMBER, 2023 75

SECRET

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)

ISSUED BY

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

2023



BAUCHI STATE OF NIGERIA
OFFICE OF THE ACCOUNTANT GENERAL
TREASURY DEPARTMENT

P. M. B. 071, BAUCHI Email:

20th March, 2024

STATEMENT OF ACCOUNTING POLICIES (IPSAS CASH)

LIST OF ABBREVIATIONS/ACRONYMS:

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

1. INTRODUCTION

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

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

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

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

2. IPSAS CASH BASIS OF ACCOUNTING

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

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

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

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

This Accounting Policy addresses the following fundamental Accounting issues.

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

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

ACCOUNTING POLICIES:-

1. ACCOUNTING TERMINOLOGIES/DEFINATIONS:.

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

- x. **Notes to the GPFS** shall include narrative descriptions or more detailed schedules or analyses of amounts shown on the face of the GPFS, as well as additional information.

2. GENERAL PURPOSE FINANCIAL STATEMENTS (GPFS)

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

- i. **Statement 1 – Cash-Flow Statement of Cash receipts and Payments which:-**
 - Recognizes all Cash Receipts, cash Payments and Cash balances controlled by the State Government; and
 - Separately identifies payments made by third parties on behalf of the State Government;
- ii. **Statement 2 – Statement of Assets and Liabilities:-** Statement of Financial position (also known as Balance Sheet);
- iii. **Statement 3 – Statement of Consolidated Revenue Fund:-** Statement Recurrent Financial Performance (also known as Profit & Loss Account);
- iv. **Statement 4 – Statement of Capital development Fund:-** Statement of capital Financial Performance (also known as Capital Expenditure);
- v. **Notes to the Accounts:** Additional disclosures to explain the GPFS: and
- vi. **Accounting Policies and Explanatory Notes:-**
 - a) **Basis of Accounting of the Financial Statements:**

The Financial Statements are prepared and presented in accordance with the provisions of the International Public Sector Accounting Standard (IPSAS) Cash Basis of Accounting and under the historical cost convention.

Expenditures incurred but not paid for, as well as revenue due but not received are not adjusted for in the Financial Statements. The Cash Basis recognizes transactions and events only when cash and cash equivalents is received or paid by the entity;

b) Compliance with relevant Status:

The Financial Statements presented comply with the provisions of the constitution of the Federal republic of Nigeria 1999 as amended, the finance (Control and Management Act 1958 now CAP R26 LFN 2004, the State Financial Regulations (2010) and in agreement with the Standardized Reporting Format approved by the Government of Federal republic of Nigeria and other relevant Rules and Regulations.

c) Accounting Period:

The Financial Statements are for the period 1st January to 31st December, 2021 and corresponding period of 2020.

d) Reporting Currency:

The Financial Statements are prepared in Nigerian Naira (₦)

e) MDA for Consolidation:

The Consolidation of the State Financial Statements are based on the Cash transactions of all reporting Ministries, Departments and Agencies (MDAs) of the Government. Funding to Parastatals and Agencies from the State Budget is consolidated in the Cash Flow as Subvention to Parastatals.

The Financial activities of Government Business Enterprises (GBE'S) are not consolidated.

f) Comparative Information of Previous Year:

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

g) Budget Figures:

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

h) External Assistance: Aid & Grants:

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

i) Loans Granted:

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

j) Public Debts:

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

k) Transaction in Foreign Currencies:

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

l) Assets and Liabilities:

These are stated at their net value;

m) Advances and Imprest Accounts:

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

n) Cash and Cash Equivalent:

These include Cash at hand, Cash at Bank and Cash Equivalent at the end of Financial Year.



Sa'idu Abubakar PhD, FCNA, FCA.

Accountant General,
Bauchi State.

BAUCHI STATE GOVERNMENT OF NIGERIA

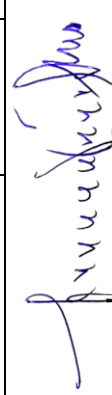
FINANANCIAL STATEMENTS

FOR THE YEAR ENDED

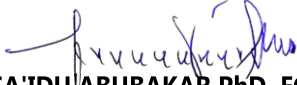
31ST DECEMBER, 2023

STATEMENT NO.1					
BAUCHI STATE GOVERNMENT OF NIGERIA					
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023					
ANNUAL BUDGET 2023	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ACTUAL 2023	ACTUAL 2022	
			N	N	
	RECEIPTS:				
91,029,072,252.02	Statutory Allocation; FAAC	1	84,043,159,482.29	51,936,373,889.72	
48,718,892,469.40	Value Added Tax Allocation	1	38,366,782,924.06	28,919,491,072.90	
139,747,964,721.42	Sub-total - Statutory Allocation		122,409,942,406.35	80,855,864,962.62	
20,511,168,792	Direct Taxes	2	19,999,670,134.53	16,985,512,034.33	
229,850,000	Licences	2	63,405,011.72	44,722,700.00	
	Mining Rents	2	0	0	
	Royalties	2	0	0	
2,799,102,200	Fees:	2	1,215,990,600.38	2,444,703,788.60	
80,600,000	Fines:	2	42,055,567.09	18,636,134.00	
317,545,997	Sales:	2	59,747,679.00	4,464,280.00	
490,083,560	Earnings:	2	404,609,081.30	2,527,240.00	
12,431,000	Sales/Rent on Government Buildings:	2	2,576,000.00	7,538,408.91	
111,000,000	Sales/Rent on Lands and Others:	2	22,590.00	273,128.33	
0	Repayment- General:	2	6,796,430,600.44	5,690,977,315.53	
2,300,000	Investment Income	2	11,285,345.50	17,716,217.94	
20,000,000.00	Interest Earned	2	1,738,735,011.60	16,885,435.75	
1,000,000.00	Re-imburement	2	32,000.00	43,000.00	
24,575,081,548.56	Sub-total - Independent Revenue		30,334,559,621.56	25,233,999,683.39	
	Other Revenue Source Of The Government	3	0	0	
164,323,046,269.97	Total Receipts		152,744,502,027.91	106,089,864,646.01	
	Payments:				
36,717,844,176.10	Personnel Cost (Including Salaries on CRF Charges	4	32,447,110,181.38	28,717,423,091.06	
130,695,000.00	State Government Contribution To Pension:	5	67,560,324.82	41,669,960.69	
69,312,906,421.28	Overhead Charges:	6	51,627,283,757.97	36,903,399,634.48	
10,005,818,182.02	Consolidated Revenue Fund Charges (including Service Wide Votes)	7	9,642,856,867.67	7,344,329,409.08	
9,973,701,311.86	Subvention To Parastatals:	8	4,164,570,471.04	3,250,630,920.17	
	Other Operating Activities				
	Other Transfers	9	0	0	
126,140,965,091.26	Total Payments		97,949,381,602.88	76,257,453,015.48	
38,182,081,178.71	Net cash flow from Operating activities		54,795,120,425.03	29,832,411,630.53	

Cash flows From Investing Activities:				
	Capital Expenditure: Funded From Aids & Grants:			
7,034,238,941.80	Capital Expenditure: Administrative Sector:	10	(1,589,047,866.77)	(1,876,716,830.04)
92,677,396,675.40	Capital Expenditure: Economic Sector:	11	(76,801,019,777.27)	(46,147,589,052.46)
1,993,610,000.00	Capital Expenditure: Law & Justice:	11	(246,259,386.54)	(79,698,197.42)
8,479,784,437.91	Capital Expenditure: Regional Development:	11	(4,617,089,567.51)	(3,090,955,531.07)
37,111,347,801.05	Capital Expenditure: Social Service Sector:	11	(9,810,397,832.74)	(7,400,484,078.56)
147,296,377,856.17	Net Cash flow From Investing Activities		(93,063,814,430.83)	(58,595,443,689.55)
	Cash flows From Financing Activities:			
25,315,787,776.99	Proceeds from Aid and Grants	10	9,751,644,598.86	10,053,300,525.18
15,715,944,260.00	Proceeds from External Loan:	19	882,412,184.50	18,055,556.00
40,000,000,000.00	Proceeds from Internal Loans (Treasury Bonds)	20	35,233,689,886.28	-
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
37,050,000,000.00	Proceeds of Loans From Other Funds	24	21,173,505,453.32	38,035,902,285.70
2,754,879,582.50	Proceeds From Other Capital Receipts	3B	-	-
6,163,267,641.67	Repayment of External Loans (Including Servicing)	19	(6,162,431,707.28)	(1,765,402,893.02)
3,200,000,000.00	Repayment of Treasury Bonds	20	(3,100,386,071.20)	(3,443,049,106.80)
-	Repayment of Internal Loans NTBs			
	Repayment of Loan from Development of Natural Resources			
15,367,401,505.57	Repayment of Loan from Other Funds	24	(15,266,894,697.80)	(11,943,259,676.04)
145,567,280,766.73	Net Cash flows From Financing Activities:		42,511,539,646.68	30,955,546,691.02
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments	15A	429,657,751.35	-
	Net (Increase)/Decrease in Other Cash Equivalent Accounts	25	(5,840,439,406.33)	(865,228,482.65)
	Total Cash flow From Other Cash Equivalent Accounts		(5,410,781,654.98)	(865,228,482.65)
331,045,739,801.61	Net Cash For The Year		(1,167,936,014.10)	1,327,286,149.35
	Cash & its Equivalent as at 1st January, 2023		6,709,144,831.43	5,381,858,682.08
	Cash & its Equivalent as at 31ST DECEMBER, 2023		5,541,208,817.33	6,709,144,831.43
	<i>The Accompanying Notes Form Part of these statements</i>			


SA'IDU ABUBAKAR PHD, FCNA, FCA.
ACCOUNTANT GENERAL,
BAUCHI STATE.

STATEMENT NO. 2			
BAUCHI STATE GOVERNMENT OF NIGERIA			
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023			
ASSETS	NOTES	CURRENT YEAR 2023	PREVIOUS YEAR 2022
Liquid Assets:		N	N
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)	12	(3,321,197,379.72)	3,035,723,502.03
Pension Account (CBN/Bank)			
Other Banks of the Treasury	12	1,409,913,720.60	97,489,590.81
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,697,765,274.99	2,322,286,764.59
Cash Held by Ministries, Department & Agencies	14	5,754,727,201.46	1,253,644,974.00
TOTAL LIQUID ASSETS		5,541,208,817.33	6,709,144,831.43
Investments and Other Cash Assets:-			
State Government Investments	15	11,240,917,401.80	11,489,680,023.06
Imprests	16	276,880,520.86	270,718,820.86
Advances	17	748,137,169.93	760,190,828.68
Revolving Loans Granted	18	0	0
Intangible Assets		0	0
Remittances in transit	18	3,522,875,858.36	29,392,401,286.95
TOTAL INVESTMENT AND OTHER CASH ASSETS		15,788,810,950.95	41,912,990,959.55
LIABILITY OVER ASSETS	29	363,042,157,764.31	217,998,464,518.63
TOTAL ASSETS		384,372,177,532.59	266,620,600,309.61
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		13,668,697,400.17	21,403,289,451.42
Capital Development Fund:		25,958,917,770.42	13,981,480,078.29
Trust & Other Public Funds:	25	(18,297,595,402.31)	13,237,366,261.27
Police Reward Fund			
TOTAL PUBLIC FUNDS		21,330,019,768.28	48,622,135,790.98
EXTERNAL AND INTERNAL LOANS			
External Loans States	19	168,757,283,653.25	74,360,389,319.26
FGN/States/LGC Bonds & Treasury Bonds/Bridging Facility	20	44,236,726,624.66	12,103,422,809.58
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds	24	108,158,186,200.28	93,692,063,842.68
TOTAL EXTERNAL AND INTERNAL LOANS		321,152,196,478.19	180,155,875,971.52
OTHER LIABILITIES			
Deposits:-		0	0
Domestic Arrears	26	41,889,961,286.12	37,842,588,547.11
TOTAL LIABILITIES		384,372,177,532.59	266,620,600,309.61
<i>The Accompanying Notes Form Part of these statements</i>			


SA'IDU ABUBAKAR PHD, FCNA,FCA.
ACCOUNTANT GENERAL,
BAUCHI STATE.


STATEMENT NO. 3
BAUCHI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YR. 2022		NOTES	ACTUAL YR. 2023	FINAL BUDGET 2023	INITIAL/ORIG. BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET	PERFORMANCE ON TOTAL
			N	N	N	N	N	%
8,722,589,496.75	Opening Balance:-		21,403,289,451.42					
	ADD REVENUE:							
	Transfer From Capital Development Fund:							
51,936,373,889.72	Statutory Allocation; FAAC	1	84,043,159,482.29	91,029,072,252.02	91,029,072,252.02	0.00	0.00	92.33
28,919,491,072.90	Value Added Tax Allocation	1	38,366,782,924.06	48,718,892,469.40	48,718,892,469.40	0.00	0.00	78.75
80,855,864,962.62	Sub-total - Statutory Allocation		122,409,942,406.35	139,747,964,721.42	139,747,964,721.42	0.00	0.00	87.59
16,985,512,034.33	Direct Taxes	2	19,999,670,134.53	20,511,168,792.06	20,511,168,792.06	0.00	0.00	97.51
44,722,700.00	Licences	2	63,405,011.72	229,850,000.00	229,850,000.00	0.00	0.00	27.59
-	Mining Rents		0.00	0.00	0.00	0.00	0.00	0.00
-	Royalties		0.00	0.00	0.00	0.00	0.00	0.00
2,444,703,788.60	Fees:	2	1,215,990,600.38	2,799,102,200.00	2,799,102,200.00	0.00	0.00	43.44
18,636,134.00	Fines:	2	42,055,567.09	80,600,000.00	80,600,000.00	0.00	0.00	52.18
4,464,280.00	Sales:	2	59,747,679.00	317,545,996.50	317,545,996.50	0.00	0.00	18.82
2,527,240.00	Earnings:	2	404,609,081.30	490,083,560.00	490,083,560.00	0.00	0.00	82.56
7,538,408.91	Sales/Rent on Government Buildings:	2	2,576,000.00	12,431,000.00	12,431,000.00	0.00	0.00	20.72
273,128.33	Sales/Rent on Lands and Others:	2	22,590.00	111,000,000.00	111,000,000.00	0.00	0.00	0.02
5,690,977,315.53	Repayment- General:	2	6,796,430,600.44	0.00	0.00	0.00	0.00	0.00
17,716,217.94	Investment Income	2	11,285,345.50	2,300,000.00	2,300,000.00	0.00	0.00	490.67
16,885,435.75	Interest Earned	2	1,738,735,011.60	20,000,000.00	20,000,000.00	0.00	0.00	8693.68
43,000.00	Re-imbursment	2	32,000.00	1,000,000.00	1,000,000.00	0.00	0.00	3.20
25,233,999,683.39	Sub-total - Independent Revenue		30,334,559,621.56	24,575,081,548.56	24,575,081,548.56	0.00	0.00	123.44
	Other Revenue Source Of The Government							
114,812,454,142.76	TOTAL REVENUE:		174,147,791,479.33					
	LESS EXPENDITURE							
28,717,423,091.06	Personnel Cost	4	32,447,110,181.38	36,717,844,176.10	31,552,751,676.10	5,165,092,500.00	4,270,733,994.72	88.37
41,669,960.69	State Government Contribution To Pension:	5	67,560,324.82	130,695,000.00	1,576,000,000.00	(1,445,305,000.00)	63,134,675.18	51.69
36,903,399,634.48	Overhead Charges:	6	51,627,283,757.97	69,312,906,421.28	26,712,777,656.28	42,600,128,765.00	17,685,622,663.31	74.48
7,344,329,409.08	Consolidated Revenue Fund Charges	7	9,642,856,867.67	10,005,818,182.02	8,918,818,182.02	1,087,000,000.00	362,961,314.35	96.37
3,250,630,920.17	Subvention To Parastatals:	8	4,164,570,471.04	9,973,701,311.86	8,193,976,311.86	1,779,725,000.00	5,809,130,840.82	41.76
-	OTHER TRANSFERS	9	-					
76,257,453,015.48	SUB-TOTAL		97,949,381,602.88	126,140,965,091.26	76,954,323,826.26	49,186,641,265.00	28,191,583,488.38	77.65

STATEMENT NO. 4
BAUCHI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YR. 2022	NOTES	TOTAL CAPITAL EXPENDITURE 2023	FINAL BUDGET 2023	INITIAL/ORIG. BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE ON FINAL BUDGET	PERFORMANCE ON TOTAL
		N	N	N	N	N	%
24,469,665,400.96		13,981,480,078.29					
	Opening Balance:						
	ADD REVENUE						
-	Transfer From Consolidated Revenue Fund:	38,000,000,000.00	38,526,873,766.01	38,526,873,766.01	0.00	526,873,766.01	98.63
10,053,300,525.18	Aids & Grants	9,751,644,598.86	25,315,787,776.99	25,315,787,776.99	0.00	15,564,143,178.13	38.52
18,055,556.00	External Loans States	882,412,184.50	15,715,944,260.00	15,715,944,260.00	0.00	14,833,532,075.50	5.61
-	State Treasury Bonds	35,233,689,886.28	40,000,000,000.00	0.00	40,000,000,000.00	4,766,310,113.72	88.08
	Nigerian Treasury Bills						
	Development Loan Stock						
	Other Internal Loans (Promissory Notes)						
38,035,902,285.70	Internal Loans from Other Funds	21,173,505,453.32	37,050,000,000.00	33,050,000,000.00	4,000,000,000.00	15,876,494,546.68	57.15
-	Miscellaneous - Other Capital Receipts	-	2,754,879,582.50	2,754,879,582.50	0.00	2,754,879,582.50	0.00
48,107,258,366.88	SUB-TOTAL	105,041,252,122.96	159,363,485,385.50	115,363,485,385.50	44,000,000,000.00	54,322,233,262.54	74.69
72,576,923,767.84	TOTAL REVENUE AVAILABLE:	119,022,732,201.25	159,363,485,385.50	115,363,485,385.50	44,000,000,000.00	54,322,233,262.54	74.69
	LESS CAPITAL EXPENDITURE						
1,876,716,830.04	Capital Expenditure: Administrative Sector:	1,589,047,866.77	7,034,238,941.80	8,786,937,961.80	(1,752,699,020.00)	5,445,191,075.03	22.59
46,147,589,052.46	Capital Expenditure: Economic Sector:	76,801,019,777.27	92,677,396,675.40	58,285,172,675.40	34,392,224,000.00	15,876,376,898.13	82.87
79,698,197.42	Capital Expenditure: Law & Justice:	246,259,386.54	1,993,610,000.00	1,837,950,000.00	155,660,000.00	1,747,350,613.46	12.35
3,090,955,531.07	Capital Expenditure: Regional Development:	4,617,089,567.51	8,479,784,437.91	11,264,784,437.91	(2,785,000,000.00)	3,862,694,870.40	54.45
7,400,484,078.56	Capital Expenditure: Social Service Sector:	9,810,397,832.74	37,111,347,801.05	35,704,120,575.85	1,407,227,225.20	27,300,949,968.31	26.44
-	Capital Expenditure: Funded From Aids & Grants:	0.00	0.00	0.00	0.00	0.00	0.00
58,595,443,689.55	TOTAL CAPITAL EXPENDITURE:	93,063,814,430.83	147,296,377,856.17	115,878,965,650.97	31,417,412,205.20	54,232,563,425.33	63.18
-	Less: Transfer to CRF to Fund Recurrent Expenditures	0.00			0.00		
-	Intangible Assets	0.00			0.00		
13,981,480,078.29	CLOSING BALANCE:	25,958,917,770.42			0.00		

The Accompanying Notes Form Part of these statements


SA'IDU ABUBAKAR PHD, FCMA, FCA.
ACCOUNTANT GENERAL,
BAUCHI STATE.

BAUCHI STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS



**FOR THE YEAR ENDED
31ST DECEMBER, 2023**

NOTES TO THE ACCOUNTS
BAUCHI STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	GROSS STATUTORY PERFORMANCE				REMARKS
		REF. NOTE	ACTUAL 2023 N	TOTAL BUDGET 2023 N	VARIANCE 2023 N	
1A	A - Share of Statutory Allocation from FAAC					%
	Net Share of Statutory Allocation from FAAC		13,601,592,271.44	48,484,072,252.02	(34,882,479,980.58)	28.05
	Add: Deduction at Source for loan Repayment		24,701,972,895.00	25,000,000,000.00	(298,027,105.00)	98.81
	Share of Statutory Allocation -others		42,508,275,530.45	16,775,000,000.00	25,733,275,530.45	253.40
	Share of Federal Accounts Allocation- Excess Crude Oil		3,231,318,785.40	770,000,000.00	2,461,318,785.40	419.65
	Total (GROSS) FAAC Allocation to State		84,043,159,482.29	91,029,072,252.02	(6,985,912,769.73)	92.32
					0	0.00
	B. Value Added Tax				0	0.00
	Share of Value Added Tax (VAT)		38,366,782,924.06	48,718,892,469.40	(10,352,109,545.34)	78.75
1B	NET FAAC ALLOCATION (MONTHLY BREAK DOWN)					
	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
			A	B		
	MONTH	NET RECEIPT	DED. AT SOURCE	GROSS RECEIPTS		
	JANUARY	2,914,061,295.58	2,287,440,238.69	5,201,501,534.27		
	FEBRUARY	762,498,865.33	2,241,315,416.53	3,003,814,281.86		
	MARCH	550,289,087.31	2,308,552,820.25	2,858,841,907.56		
	APRIL	1,560,363,230.55	2,336,524,104.22	3,896,887,334.77		
	MAY	816,784,759.97	1,951,350,768.13	2,768,135,528.10		
	JUNE	2,197,251,153.75	1,989,579,068.27	4,186,830,222.02		
	JULY	454,931,200.03	1,892,344,548.00	2,347,275,748.03		
	AUGUST	1,136,513,156.56	1,911,219,125.25	3,047,732,281.81		
	SEPTEMBER	780,149,535.48	1,989,388,635.66	2,769,538,171.14		
	OCTOBER	1,066,425,280.13	1,997,039,348.59	3,063,464,628.72		
	NOVEMBER	468,387,676.26	1,892,717,188.88	2,361,104,865.14		
	DECEMBER	893,937,030.49	1,904,501,632.53	2,798,438,663.02		
	TOTAL	13,601,592,271.44	24,701,972,895.00	38,303,565,166.44		

1C	OTHER FAAC COMPONENT (VAT, EXCESS CRUDE etc)				FGN PALLIATIVE	TOTAL 2023
	MONTH	EXCESS CRUDE/EXCHANGE GAINS AND OTHERS	VALUE ADDED TAX (VAT)	FGN INFRASTRUCTURE		
	JANUARY	2,167,845,439.88	2,830,586,289.32	0	0	10,199,933,263.47
	FEBRUARY	1,392,712,425.69	2,814,668,141.86	0	0	7,211,194,849.41
	MARCH	1,453,508,840.08	2,725,064,694.14	0	0	7,037,415,441.78
	APRIL	578,194,085.85	2,491,076,371.89	0	0	6,966,157,792.51
	MAY	2,054,190,210.77	2,459,928,342.71	0	0	7,282,254,081.58
	JUNE	750,374,867.40	3,064,739,913.44	0	0	8,001,945,002.86
	JULY	1,462,892,720.72	3,323,767,420.03	0	0	7,133,935,888.78
	AUGUST	2,431,217,736.97	3,291,890,545.00	7,000,000,000.00	2,000,000,000.00	17,770,840,563.78
	SEPTEMBER	2,106,007,643.82	3,916,933,989.58	0	0	8,792,479,804.54
	OCTOBER	3,107,892,432.00	3,440,210,083.12	0	0	9,611,567,143.84
	NOVEMBER	2,144,215,280.98	3,931,732,370.28	7,000,000,000.00	0	15,437,052,516.40
	DECEMBER	3,090,542,631.69	4,076,184,762.69	7,000,000,000.00	0	16,965,166,057.40
	TOTAL	22,739,594,315.85	38,366,782,924.06	21,000,000,000.00	2,000,000,000.00	122,409,942,406.35
2A	INTERNALLY GENERATED REVENUE (INDEPENDENT REVENUE)		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	DIRECT TAXES					
	BOARD OF INTERNAL REVENUE - STATE		19,999,670,134.53	20,382,468,792.06	(382,798,657.53)	98.12
	MINISTRY OF INFORMATION AND COMMUNICATION		0	10,000,000.00	(10,000,000.00)	0.00
	OFFICE OF STATE AUDITOR GENERAL		0	1,000,000.00	(1,000,000.00)	0.00
	COLLEGE OF AGRICULTURE		0	7,700,000.00	(7,700,000.00)	0.00
	BASEPA		0	5,000,000.00	(5,000,000.00)	0.00
	BAUCHI ROADS AND TRAFFIC AGENCY		0	100,000,000.00	(100,000,000.00)	0.00
	MINISTRY OF TOURISM AND CULTURE		0	5,000,000.00	0	0.00
	TOTAL - DIRECT TAXES		19,999,670,134.53	20,511,168,792.06	(506,498,657.53)	97.50
	LICENCES		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	MINISTRY OF INFORMATION AND COMMUNICATION		0	100,000.00	(100,000.00)	0.00
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE		0	2,000,000.00	(2,000,000.00)	0.00
	MINISTRY OF AGRICULTURE		91,850.00	5,500,000.00	(5,408,150.00)	1.67
	BOARD OF INTERNAL REVENUE - STATE		63,313,161.72	217,500,000.00	(154,186,838.28)	29.11
	BASEPA		0	1,000,000.00	(1,000,000.00)	0.00
	MINISTRY OF HEALTH		0	3,750,000.00	(3,750,000.00)	0.00
	TOTAL - LICENCES		63,405,011.72	229,850,000.00	(166,444,988.28)	27.58

2B	FEES	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	GOVERNOR'S OFFICE (SSG's OFFICE)	63,244,179.92	12,000,000.00	51,244,179.92	527.03
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT	0	200,000.00	(200,000.00)	0.00
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	0	3,000,000.00	(3,000,000.00)	0.00
	MINISTRY OF AGRICULTURE	2,398,950.00	4,000,000.00	(1,601,050.00)	59.97
	COLLEGE OF AGRICULTURE	0	81,179,200.00	(81,179,200.00)	0.00
	BOARD OF INTERNAL REVENUE - STATE	644,762,321.01	675,000,000.00	(30,237,678.99)	95.52
	MINISTRY OF COMMERCE AND INDUSTRY	2,633,500.00	5,000,000.00	(2,366,500.00)	52.67
	MIN OF COOPERATIVES AND SME DEVELOPMENT	0	1,000,000.00	(1,000,000.00)	0.00
	BAUCHI STATE OIL AND GAS ACADEMY	0	14,500,000.00	(14,500,000.00)	0.00
	MINISTRY OF NATURAL RESOURCES	0	60,000,000.00	(60,000,000.00)	0.00
	MINISTRY OF WORKS AND TRANSPORT	24,282,600.00	115,250,000.00	(90,967,400.00)	21.07
	BAUCHI ROADS AND TRAFFIC AGENCY	0	20,000,000.00	(20,000,000.00)	0.00
	MINISTRY OF LANDS AND SURVEY	250,000,000.00	584,060,000.00	(334,060,000.00)	42.80
	MINISTRY OF HOUSING AND ENVIRONMENT	0	16,215,000.00	(16,215,000.00)	0.00
	BASEPA	0	1,200,000.00	(1,200,000.00)	0.00
	THE JUDICIARY	47,611,261.28	50,200,000.00	(2,588,738.72)	94.84
	SHARI'A COURT OF APPEAL	13,452,412.57	15,000,000.00	(1,547,587.43)	89.68
	MINISTRY OF JUSTICE	63,602,151.12	216,000,000.00	(152,397,848.88)	29.44
	STATE DEVELOPMENT BOARD	94,798,824.48	17,000,000.00	77,798,824.48	557.64
	MINISTRY OF EDUCATION	9,077,900.00	21,500,000.00	(12,422,100.00)	42.22
	STATE UNIVERSITY	0	362,000,000.00	(362,000,000.00)	0.00
	AMINU SALEH COLLEGE OF EDUCATION, AZARE	1,500.00	52,770,000.00	(52,768,500.00)	0.002
	A.D. RUFAL CLIS, MISAU	0	125,000,000.00	(125,000,000.00)	0.00
	A.T.A. POLYTECHNIC, BAUCHI	0	170,000,000.00	(170,000,000.00)	0.00
	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE	0	111,000,000.00	(111,000,000.00)	0.00
	MINISTRY OF HEALTH	0	6,000,000.00	(6,000,000.00)	0.00
	COLLEGE OF NURSING AND MIDWIFERY	0	10,028,000.00	(10,028,000.00)	0.00
	COLLEGE OF HEALTH TECH NINGI	0	60,000,000.00	(60,000,000.00)	0.00
	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	125,000.00	1,200,000.00	(1,075,000.00)	10.41
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI	0	4,000,000.00	(4,000,000.00)	0.00
	TOTAL - FEES	1,215,990,600.38	2,799,102,200.00	(1,646,355,779.54)	43.44

2C	FINES	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	BAUCHI ROADS AND TRAFFIC AGENCY	10,205,026.58	50,000,000.00	(39,794,973.42)	20.41
	BASEPA	3,175,773.29	2,600,000.00	575,773.29	122.14
	THE JUDICIARY	9,500,094.86	15,000,000.00	(5,499,905.14)	63.33
	SHARIA COURT OF APPEAL	19,174,672.36	13,000,000.00	6,174,672.36	147.49
	TOTAL - FINES	42,055,567.09	80,600,000.00	(38,544,432.91)	52.17
2D	SALES	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM.	0	4,000,000.00	(4,000,000.00)	0.00
	STATE TELEVISION (BATV)	0	1,500,000.00	(1,500,000.00)	0.00
	CIVIL SERVICE COMMISSION	0	850,000.00	(850,000.00)	0.00
	LOCAL GOVERNMENT SERVICE COMMISSION	43,700.00	200,000.00	(156,300.00)	21.85
	STATE INDEPENDENT ELECTORAL COMMISSION	0	15,000,000.00	(15,000,000.00)	0.00
	MINISTRY OF AGRICULTURE	491,600.00	7,500,000.00	(7,008,400.00)	6.55
	OFFICE OF THE ACCOUNTANT GENERAL	59,187,379.00	5,145,996.50	54,041,382.50	1150.16
	MINISTRY OF WORKS TRANSPORT	25,000.00	900,000.00	(875,000.00)	2.77
	MINISTRY OF TOURISM AND CULTURE	0	6,500,000.00	(6,500,000.00)	0.00
	MINISTRY OF HOUSING AND ENVIRONMENT	0	250,000,000.00	(250,000,000.00)	0.00
	BASEPA	0	150,000.00	(150,000.00)	0.00
	JUDICIAL SERVICE COMMISSION	0	800,000.00	(800,000.00)	0.00
	STATE UNIVERSAL BASIC EDUCATION	0	22,000,000.00	(22,000,000.00)	0.00
	TEACHERS SERVICE COMMISSION	0	3,000,000.00	(3,000,000.00)	0.00
	TOTAL - SALES	59,747,679.00	317,545,996.50	(257,798,317.50)	18.81
2E	EARNINGS	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	MINISTRY OF INFORMATION AND COMMUNICATION	0	2,000,000.00	(2,000,000.00)	0.00
	STATE TELEVISION (BATV)	0	17,150,000.00	(17,150,000.00)	0.00
	STATE RADIO CORP. (BRC)	0	14,500,000.00	(14,500,000.00)	0.00
	MUSLIMS PILGRIMS WELFARE BOARD	0	2,000,000.00	(2,000,000.00)	0.00
	COLLEGE OF AGRICULTURE	0	20,000,000.00	(20,000,000.00)	0.00
	MINISTRY OF COMMERCE AND INDUSTRY	400,000,000.00	97,723,560.00	302,276,440.00	409.31
	MINISTRY OF TOURISM AND CULTURE	1,955,231.30	21,000,000.00	(19,044,768.70)	9.31
	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION	0	120,000,000.00	(120,000,000.00)	0.00
	BASEPA	0	2,600,000.00	(2,600,000.00)	0.00
	STATE DEVELOPMENT BOARD	1,327,350.00	66,000,000.00	(64,672,650.00)	2.01

	AMINU SALEH COLLEGE OF EDUCATION, AZARE		0	87,450,000.00	(87,450,000.00)	0.00
	A.T.A. POLYTECHNIC, BAUCHI		0	25,510,000.00	(25,510,000.00)	0.00
	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY		0	13,750,000.00	(13,750,000.00)	0.00
	STATE SPORTS COUNCIL		1,326,500.00	400,000.00	926,500.00	331.62
	TOTAL - EARNINGS		404,609,081.30	490,083,560.00	(85,474,478.70)	82.55
2F	RENT ON GOVERNMENT BUILDINGS		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	OFFICE OF THE ACCOUNTANT GENERAL		0	10,931,000.00	(10,931,000.00)	0.00
	STATE SPORTS COUNCIL		2,576,000.00	1,500,000.00	1,076,000.00	171.73
	TOTAL- RENT ON GOVERNMENT BUILDINGS		2,576,000.00	12,431,000.00	(9,855,000.00)	20.72
2G	RENT ON LANDS & OTHERS		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	MINISTRY OF AGRICULTURE		0	1,000,000.00	(1,000,000.00)	0.00
	GALAMBI RANCHING COMPANY		0	1,000,000.00	(1,000,000.00)	0.00
	MINISTRY OF LANDS AND SURVEY		22,590.00	100,000,000.00	(99,977,410.00)	0.02
	MINISTRY OF HOUSING AND ENVIRONMENT		0	8,000,000.00	(8,000,000.00)	0.00
	BASEPA		0	1,000,000.00	(1,000,000.00)	0.00
	TOTAL- RENT ON LANDS & OTHERS		22,590.00	111,000,000.00	(110,977,410.00)	0.02
2H	REPAYMENTS		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	OFFICE OF THE ACCOUNTANT GENERAL		6,796,430,600.44	0	6,796,430,600.44	0.00
	MINISTRY OF COMMERCE					
	TOTAL- REPAYMENTS		6,796,430,600.44	0.00	(6,796,430,600.44)	0.00
2I	INVESTMENT INCOME		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	BAUCHI STATE AGENCY FOR SUSTAINABLE MICRO FINANCE BANK		0	2,000,000.00	(2,000,000.00)	
	OFFICE OF THE ACCOUNTANT GENERAL		11,285,345.50	300,000.00	10,985,345.50	3761.78
	MINISTRY OF AGRICULTURE		0	0	0	0.00
	TOTAL- INVESTMENT INCOME		11,285,345.50	2,300,000.00	8,985,345.50	490.66
2J	INTEREST EARNED		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	OFFICE OF THE ACCOUNTANT GENERAL		1,738,735,011.60	20,000,000.00	1,718,735,011.60	8693.67
	TOTAL-INTEREST EARNED		1,738,735,011.60	20,000,000.00	1,718,735,011.60	8693.67

2K	RE-IMBURSEMENT	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	OFFICE OF STATE AUDITOR GENERAL	32,000.00	1,000,000.00	(968,000.00)	3.2
	MINISTRY OF COMMERCE AND INDUSTRY	0	0	0	0.00
	BAUCHI STATE SHARIAH COMMISSION	0	0	0	0.00
	TOTAL - RE-IMBURSEMENT	32,000.00	1,000,000.00	(968,000.00)	3.2
3A	OTHER REVENUE SOURCES OF THE GOVERNMENT	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	Ministry for Local Government Affairs	0	0	0	0.00
	Ministry of Finance	0	0	0	0.00
	State Audit	0	0	0	0.00
	LGSC	0	0	0	0.00
	OVC	0	0	0	0.00
	ANFEA	0	0	0	0.00
	OHCS	0	0	0	0.00
	BACATMA	0	0	0	0.00
	PHCDA	0	0	0	0.00
	MANR	0	0	0	0.00
	SUBEB	0	0	0	0.00
	MIN. OF COMMERCE	0	0	0	0.00
3B	CAPITAL RECEIPTS	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	Other Capital Receipt (Revenue Sources)	0	2,754,879,582.50	(2,754,879,582.50)	0.00
	Domestic Borrowings	21,173,505,453.32	37,050,000,000.00	(15,876,494,546.68)	57.14
	International Borrowings	882,412,184.50	15,715,944,260.00	(14,833,532,075.50)	5.61
	States Bonds & Treasury Bonds	35,233,689,886.28	40,000,000,000.00	(4,766,310,113.72)	88.08
	North East Nig. Infrastructure Ltd (NENI LTD) Bridging Facility				
	TOTAL- OTHER REVENUE SOURCES	57,289,607,524.10	95,520,823,842.50	(38,231,216,318.40)	99.97
	RECURRENT REVENUE SUMMARY (IGR)	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	Direct Taxes	19,999,670,134.53	20,511,168,792.06	(1,000,000.00)	97.50
	Licences	63,405,011.72	229,850,000.00	(166,444,988.28)	27.58
	Fees	1,215,990,600.38	2,799,102,200.00	(1,646,355,779.54)	43.44
	FINES	42,055,567.09	80,600,000.00	(38,544,432.91)	52.17

	Sales	59,747,679.00	317,545,996.50	(257,798,317.50)	18.81
	Earnings	404,609,081.30	490,083,560.00	(85,474,478.70)	82.55
	Rent on Government Buildings	2,576,000.00	12,431,000.00	(9,855,000.00)	20.72
	Rent on Lands & Others	22,590.00	111,000,000.00	(110,977,410.00)	0.02
	Repayments	6,796,430,600.44	0	(6,796,430,600.44)	0.00
	Investment Income	11,285,345.50	2,300,000.00	8,985,345.50	490.66
	Interest Earned	1,738,735,011.60	20,000,000.00	1,718,735,011.60	8693.67
	Re-Imbursement	32,000.00	1,000,000.00	(968,000.00)	3.2
		30,334,559,621.56	24,575,081,548.56	(7,386,128,650.27)	123.42
	NOTE: The Total IGR Include N2,181,133,935.29 Electronic Money transfer Levy to State Government (EMTL) which the State reclassified as part of Internally Generated Revenue for the year 2023				
4A	A- Total Personnel Costs (Including Salaries directly charged to CRF In Note 4B below):	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	ADMINISTRATIVE SECTOR:				
	GOVERNMENT HOUSE	86,432,424.22	87,306,849.88	874,425.66	98.99
	DEPUTY GOVERNOR'S OFFICE	12,341,569.44	12,689,228.00	347,658.56	97.26
	GOVERNOR'S OFFICE (SSG's OFFICE)	520,235,865.29	527,820,660.04	7,584,794.75	98.56
	MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT	0	0	0	0.00
	MINISTRY OF SECURITY AND INTERNAL AFFAIRS	0	0	0	0.00
	BAUCHI STATE HOUSE OF ASSEMBLY	85,384,579.70	120,022,749.00	34,638,169.30	71.14
	MINISTRY OF INFORMATION AND COMMUNICATION	83,169,098.14	95,050,381.77	11,881,283.63	87.50
	OFFICE OF THE HEAD OF CIVIL SERVICE	973,648,667.70	1,074,449,616.93	100,800,949.23	9.61
	OFFICE OF STATE AUDITOR GENERAL	219,376,035.77	266,648,612.76	47,272,576.99	82.27
	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT	144,338,438.64	150,141,704.56	5,803,265.92	96.13
	AUDIT SERVICE COMMISSION	0	9,176,431.97	9,176,431.97	0.00
	CIVIL SERVICE COMMISSION	14,662,715.40	16,648,445.92	1,985,730.52	88.07
	LOCAL GOVERNMENT SERVICE COMMISSION	13,787,985.10	18,340,933.00	4,552,947.90	75.17
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	309,739,467.37	331,799,608.56	22,060,141.19	93.35
	MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES	0	57,052,712.30	57,052,712.30	0.00
	TOTAL	2,463,116,846.77	2,767,147,934.69	246,978,375.62	89.01

4B	ECONOMIC SECTOR:	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	MINISTRY OF AGRICULTURE	1,024,387,604.16	1,069,852,742.62	45,465,138.46	95.75
	MINISTRY OF FINANCE-HQTRS	134,944,897.10	154,212,948.00	19,268,050.90	87.50
	OFFICE OF THE ACCOUNTANT GENERAL	618,532,761.97	658,139,684.54	39,606,922.57	93.98
	MIN OF COMMERCE AND INDUSTRY	135,657,752.31	141,550,643.92	5,892,891.61	95.83
	MIN OF COOPERATIVES AND SME DEVELOPMENT	47,049,770.32	70,728,766.00	23,678,995.68	66.52
	MINISTRY OF POWER, SCIENCE & TECHNOLOGY	48,475,010.07	56,147,477.00	7,672,466.93	86.33
	MINISTRY OF NATURAL RESOURCES	6,737,624.73	17,414,790.72	10,677,165.99	38.68
	MINISTRY OF WORKS AND TRANSPORT	341,247,355.17	421,682,463.03	80,435,107.86	80.92
	MINISTRY OF TOURISM AND CULTURE	217,250,417.52	234,436,995.00	0	92.66
	MINISTRY OF LANDS AND SURVEY	128,893,998.17	133,089,834.31	4,195,836.14	96.84
	STATE PLANNING COMMISSION	78,847,440.31	109,740,359.10	30,892,918.79	71.84
	MINISTRY OF WATER RESOURCES	34,370,582.08	36,421,879.42	0	94.36
	MINISTRY OF HOUSING AND ENVIRONMENT	151,295,311.15	178,750,526.98	27,455,215.83	84.64
	TOTAL	2,967,690,525.06	3,282,169,110.63	295,240,710.75	90.41
4C	LAW & JUSTICE:	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	JUDICIAL SERVICE COMMISSION	96,066,449.06	127,796,675.13	31,730,226.07	75.17
	THE JUDICIARY	1,638,493,616.93	2,461,734,343.51	823,240,726.58	66.55
	SHARIA COURT OF APPEAL	1,019,438,477.10	1,165,840,193.00	146,401,715.90	87.44
	MINISTRY OF JUSTICE	127,641,104.23	143,274,581.27	15,633,477.04	89.08
	TOTAL	2,881,639,647.32	3,898,645,792.91	1,017,006,145.59	73.91
4D	REGIONAL DEVELOPMENT:	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
4E	SOCIAL SERVICE SECTOR:	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.	23,798,036.04	25,319,588.10	1,521,552.06	93.99
	MINISTRY OF EDUCATION	4,449,473,934.44	4,471,995,035.70	22,521,101.26	99.49
	MINISTRY HIGHER EDUCATION	0	0	0	0.00
	TEACHERS' SERVICE COMMISSION	12,743,840.74	13,916,864.00	1,173,023.26	91.57
	MINISTRY OF HEALTH	1,035,533,703.85	1,053,597,268.97	18,063,565.12	98.28
	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	157,547,982.15	161,904,748.20	4,356,766.05	97.30
	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	56,429,667.49	61,486,876.88	5,057,209.39	91.77
	TOTAL	5,735,527,164.71	5,788,220,381.85	43,279,241.70	99.08

4F	ADMINISTRATIVE SECTOR:	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023
	STATE BOUNDARY COMMISSION	0	6,163,379.44	6,163,379.44
	BUDGET MONITORING, PRICE INTEL. AND PUBLIC PROC. UNIT (DUE PROCESS)	0	24,452,701.80	24,452,701.80
	OFFICE OF THE CHIEF OF STAFF	0	0	0
	STATE EMERGENCY MANAGEMENT AGENCY	3,403,479.33	6,787,078.60	3,383,599.27
	SUSTAINABLE DEVELOPMENT GOALS	0	0	0
	BAUCHI STATE SOCIAL INVESTMENT PROGRAMME	0	0	0
	AGENCY FOR ORPHANS AND VULNERABLE CHILDREN	60,958,982.55	66,786,086.92	5,827,104.37
	BUREAU OF PRIVATISATION AND ECONOMIC REFORMS	0	0	0
	AGENCY FOR PEOPLE LIVING WITH DISABILITY	88,197,918.41	92,993,718.34	4,795,799.93
	BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM.	9,749,210.34	92,948,919.23	83,199,708.89
	STATE TELEVISION (BATV)	68,515,198.32	93,099,216.00	24,584,017.68
	STATE RADIO CORP. (BRC)	101,062,731.59	118,447,321.62	17,384,590.03
	BUREAU FOR INFORMATION TECHNOLOGY	38,195,709.05	103,601,273.04	65,405,563.99
	BAUCHI STATE PENSION BOARD	(663,595.22)	16,878,359.04	17,541,954.26
	LOCAL GOVERNMENT PENSION BOARD	6,633,740.94	7,295,888.00	662,147.06
	STATE INDEPENDENT ELECTORAL COMMISSION	21,459,186.98	24,666,209.14	3,207,022.16
	BAUCHI STATE SHARIAH COMMISSION	104,416,568.40	104,967,718.00	551,149.60
	MUSLIMS PILGRIMS WELFARE BOARD	6,954,529.56	6,996,095.03	41,565.47
	CHRISTIAN PILGRIMS WELFARE BOARD	6,808,646.91	7,090,539.04	281,892.13
	TOTAL	515,692,307.16	773,174,503.24	257,482,196.08
4G	ECONOMIC SECTOR	ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023
	BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)	353,254,371.69	366,129,391.00	12,875,019.31
	BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC)	32,292,629.85	43,454,823.62	11,162,193.77
	GALAMBI RANCHING COMPANY	44,827,739.86	64,187,400.96	19,359,661.10
	COLLEGE OF AGRICULTURE	444,741,840.41	470,482,467.97	25,740,627.56
	DEBT MANAGEMENT OFFICE	41,403,212.00	47,796,595.20	6,393,383.20
	BAUCHI STATE AGENCY FOR SUSTAINABLE MICRO FINANCE BANK	0	0	0
	BOARD OF INTERNAL REVENUE - STATE	405,202,264.73	478,519,445.72	73,317,180.99
	BAUCHI STATE OIL AND GAS ACADEMY	13,777,639.92	50,162,537.28	36,384,897.36
	BAUCHI ROADS AND TRAFFIC AGENCY	-	82,000,000.00	82,000,000.00

	BAUCHI STATE TOURISM BOARD		22,935,522.01	31,458,827.26	8,523,305.25	72.90
	BAUCHI GEOGRAPHIC INFORMATION (BAGGIS) CORPORATION		0	0	0	0.00
	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION		209,089,434.45	219,609,192.56	10,519,758.11	95.20
	RUWASSA		54,420,633.78	84,740,688.28	30,320,054.50	62.22
	BASEPA		483,923,816.38	492,290,342.00	8,366,525.62	98.30
	TOTAL		2,105,869,105.08	2,430,831,711.85	324,962,606.77	86.63
4H	REGIONAL DEVELOPMENT:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	STATE DEVELOPMENT BOARD		97,188,144.99	109,660,845.06	12,472,700.07	88.62
	TOTAL		97,188,144.99	109,660,845.06	12,472,700.07	88.62
4I	SOCIAL SERVICE SECTOR					
	STATE UNIVERSAL BASIC EDUCATION AGENCY FOR NOMADIC EDUCATION		68,713,708.48	72,325,719.88	3,612,011.40	95.00
	SPECIAL SCHOOLS MANAGEMENT BOARD		235,056,441.30	260,969,884.68	25,913,443.38	90.07
	STATE SCHOLARSHIP BOARD		374,842,292.89	389,412,659.00	14,570,366.11	97.25
	STATE UNIVERSITY		11,405,394.53	11,813,085.70	407,691.17	96.54
	AMINU SALEH COLLEGE OF EDUCATION, AZARE		564,536,984.95	1,733,968,975.00	1,169,431,990.05	32.55
	A.D. RUFAL CLIS, MISAU		1,976,826,493.48	1,977,863,102.00	1,036,608.52	99.94
	A.T.A. POLYTECHNIC, BAUCHI		1,080,450,412.16	1,106,772,207.59	26,321,795.43	97.62
	STATE LIBRARY BOARD		1,658,714,489.22	1,711,156,452.34	52,441,963.12	96.93
	BAUCHI STATE AGENCY FOR MASS EDUCATION (BASAME) KANGERE		201,295,870.19	204,960,119.80	3,664,249.61	98.21
	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION		107,188,895.41	112,945,615.72	5,756,720.31	94.90
	PRIMARY HEALTH CARE DEVELOPMENT AGENCY		543,788,146.24	547,226,731.00	3,438,584.76	99.37
	HOSPITALS MANAGEMENT BOARD		837,730,497.40	934,707,951.09	96,977,453.69	89.62
	COLLEGE OF NURSING AND MIDWIFERY		4,834,928,349.79	4,965,385,684.22	130,457,334.43	97.37
	COLLEGE OF HEALTH TECHNOLOGY NINGI		137,914,745.22	175,248,851.84	37,334,106.62	78.69
	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY		199,809,544.02	246,347,447.68	46,537,903.66	81.10
	SPECIALIST HOSPITAL BAUCHI		17,566,785.46	20,387,684.24	2,820,898.78	96.16
	BACATMA		278,751,588.80	329,803,252.44	51,051,663.64	84.52
	HEALTH CONTRIBUTORY MANAGEMENT AGENCY		112,935,979.50	121,564,375.08	8,628,395.58	92.90
	BAUCHI STATE HEALTH TRUST FUND		0	869,459.42	869,459.42	0.00
			0	0	0	0.00

	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT		26,974,434.45	27,557,277.96	582,843.51	97.88
	STATE SPORTS COUNCIL		201,821,755.83	212,984,360.00	11,162,604.17	94.75
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI		171,029,168.37	250,000,000.00	78,970,831.63	68.41
	TOTAL		13,642,281,977.69	15,414,270,896.68	1,771,988,918.99	88.50
4J	PUBLIC OFFICERS SALARY (CRF CHARGES)		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	Public Officers Salaries (SSG)		1,570,772,201.51	1,570,839,539.00	67,337.49	99.99
	Public Officers Salaries HOCS)		46,693,271.82	262,169,992.20	215,476,720.38	17.81
	Public Officers Salaries (BASHA)		420,638,989.27	420,713,468.00	74,478.73	99.98
	TOTAL		2,038,104,462.60	2,253,722,999.20	215,618,536.60	90.43
4K	SUMMARY OF PERSONNEL COST (INCLUDING CRF CHARGES)		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	Administrative Sector:		2,463,116,846.77	2,767,147,934.69	304,031,087.92	89.01
	Economic Sector:		2,967,690,525.06	3,282,169,110.63	314,478,585.57	90.41
	Law & Justice:		2,881,639,647.32	3,898,645,792.91	1,017,006,145.59	73.91
	Regional Development:		0	0	0	0.00
	Social Service Sector:		5,735,527,164.71	5,788,220,381.85	52,693,217.14	99.08
	Administrative Sector:		515,692,307.16	773,174,503.24	257,482,196.08	66.69
	ECONOMIC SECTOR		2,105,869,105.08	2,430,831,711.85	324,962,606.77	86.63
	Regional Development:		97,188,144.99	109,660,845.06	12,472,700.07	88.62
	SOCIAL SERVICE SECTOR		13,642,281,977.69	15,414,270,896.68	1,771,988,918.99	88.50
	PUBLIC OFFICERS SALARY (CRF CHARGES)		2,038,104,462.60	2,253,722,999.20	215,618,536.60	90.43
	TOTAL		32,447,110,181.38	36,717,844,176.10	4,270,733,994.72	88.36
	NOTE: The Reason for the Increment in Personnel Cost was as a result of Employment, Promotion and Yearly Increment by the State Government					
	EXTERNAL & INTERNAL LOANS		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	EXTERNAL LOANS		0	0	0	0.00
	INTERNAL LOANS		24,529,712,476.28	24,730,669,147.24	(200,956,670.96)	99.18
	STALE VOUCHERS		0	0	0	0.00
	TOTAL		24,529,712,476.28	24,730,669,147.24	(200,956,670.96)	99.18

	EMPLOYERS CONTRIBUTION TO PENSION ACCORDING TO SECTOR		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
5	ECONOMIC SECTOR					
	OFFICE OF THE HEAD OF CIVIL SERVICE		46,000,000.00	104,695,000.00	58,695,000.00	43.93
	BOARD OF INTERNAL REVENUE - STATE		21,560,324.82	26,000,000.00	4,439,675.18	82.92
	OVER HEAD COST					
6A	ADMINISTRATIVE SECTOR:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	GOVERNMENT HOUSE		3,084,946,555.45	3,331,591,260.00	246,644,704.55	92.59
	DEPUTY GOVERNOR'S OFFICE		380,845,325.79	676,900,000.00	296,054,674.21	56.26
	GOVERNOR'S OFFICE (SSG's OFFICE)		26,027,496,623.53	26,918,405,462.72	890,908,839.19	96.69
	MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT		2,262,439,800.00	5,100,000,000.00	2,837,560,200.00	44.36
	MINISTRY OF SECURITY AND INTERNAL AFFAIRS		0	300,000,000.00	300,000,000.00	
	BAUCHI STATE HOUSE OF ASSEMBLY		1,877,598,613.21	2,707,028,696.00	829,430,082.79	69.36
	MINISTRY OF INFORMATION AND COMMUNICATION		256,867,163.77	315,120,000.00	58,252,836.23	81.51
	OFFICE OF THE HEAD OF CIVIL SERVICE		755,288,460.30	1,002,937,585.00	247,649,124.70	75.30
	OFFICE OF STATE AUDITOR GENERAL		85,502,450.00	125,100,000.00	39,597,550.00	68.34
	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT		5,480,800.00	28,900,000.00	23,419,200.00	18.96
	AUDIT SERVICE COMMISSION		-	25,200,000.00	25,200,000.00	0.00
	CIVIL SERVICE COMMISSION		28,006,728.41	42,197,810.00	14,191,081.59	66.37
	LOCAL GOVERNMENT SERVICE COMMISSION		6,006,302.90	28,831,520.00	22,825,217.10	20.83
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE		433,767,105.12	479,500,000.00	45,732,894.88	90.46
	MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES		20,629,099.19	50,800,000.00	30,170,900.81	40.60
	TOTAL		35,224,875,027.67	41,132,512,333.72	5,907,637,306.05	85.63
6B	ECONOMIC SECTOR:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	MINISTRY OF AGRICULTURE		16,823,893.96	105,200,000.00	88,376,106.04	15.99
	MINISTRY OF FINANCE-HQTRS		11,949,413,948.67	12,199,992,765.00	250,578,816.33	97.94
	OFFICE OF THE ACCOUNTANT GENERAL		608,384,863.56	848,915,000.00	240,530,136.44	71.66
	MIN OF COMMERCE AND INDUSTRY		77,034,315.32	100,232,342.00	23,198,026.68	76.85
	MIN OF COOPERATIVES AND SME DEVELOPMENT		9,164,983.00	39,800,000.00	30,635,017.00	23.02
	MINISTRY OF POWER, SCIENCE & TECHNOLOGY		49,299,621.74	53,590,000.00	4,290,378.26	91.99
	MINISTRY OF NATURAL RESOURCES		14,867,090.59	59,680,000.00	44,812,909.41	24.91
	MINISTRY OF WORKS AND TRANSPORT		86,545,750.19	370,998,000.00	284,452,249.81	23.32

	MINISTRY OF TOURISM AND CULTURE		38,706,183.77	92,000,000.00	53,293,816.23	42.07
	MINISTRY OF LANDS AND SURVEY		24,940,193.45	115,000,000.00	90,059,806.55	21.68
	STATE PLANNING COMMISSION		113,754,117.54	9,361,994,990.00	9,248,240,872.46	1.21
	MINISTRY OF WATER RESOURCES		22,743,450.00	38,855,050.00	16,111,600.00	58.53
	MINISTRY OF HOUSING AND ENVIRONMENT		10,067,505.47	38,760,000.00	28,692,494.53	25.97
	TOTAL		13,021,745,917.26	23,425,018,147.00	10,403,272,229.74	55.58
6C	LAW & JUSTICE:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	JUDICIAL SERVICE COMMISSION		49,091,612.00	112,350,000.00	63,258,388.00	43.69
	THE JUDICIARY		246,225,131.13	572,187,180.56	325,962,049.43	43.03
	SHARIA COURT OF APPEAL		103,445,891.76	263,335,000.00	159,889,108.24	39.28
	MINISTRY OF JUSTICE		539,704,908.94	829,305,000.00	289,600,091.06	65.07
	TOTAL		938,467,543.83	1,777,177,180.56	838,709,636.73	52.80
6D	REGIONAL DEVELOPMENT:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	TOTAL		0	0	0	0.00
6E	SOCIAL SERVICE SECTOR:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.		360,845,400.00	418,000,000.00	57,154,600.00	86.32
	MINISTRY OF EDUCATION		1,281,969,428.89	1,366,110,000.00	84,140,571.11	93.84
	MINISTRY HIGHER EDUCATION		9,450,900.00	22,500,010.00	13,049,110.00	42.00
	TEACHERS' SERVICE COMMISSION		21,084,528.46	44,630,000.00	23,545,471.54	47.24
	MINISTRY OF HEALTH		531,023,483.46	664,700,000.00	133,676,516.54	97.88
	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT		237,821,528.40	270,540,000.00	32,718,471.60	87.90
	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS		0	191,718,750.00	191,718,750.00	0.00
	TOTAL		2,442,195,269.21	2,978,198,760.00	536,003,490.79	82.00
	OVERHEAD COST SUMMARY					
	Administrative Sector:		35,224,875,027.67	41,132,512,333.72	5,907,637,306.05	85.63
	Economic Sector:		13,021,745,917.26	23,425,018,147.00	10,403,272,229.74	55.58
	Law & Justice:		938,467,543.83	1,777,177,180.56	838,709,636.73	52.80
	Regional Development:		0	0	0	0.00
	Social Service Sector:		2,442,195,269.21	2,978,198,760.00	536,003,490.79	82.00
			51,627,283,757.97	69,312,906,421.28	17,685,622,663.31	74.48

	GALAMBI RANCHING COMPANY		1,644,158.51	11,083,328.00	9,439,169.49	14.83
	COLLEGE OF AGRICULTURE		0	70,400,000.00	70,400,000.00	
	DEBT MANAGEMENT OFFICE		17,708,976.60	29,090,108.89	11,381,132.29	60.87
	BAUCHI STATE AGENCY FOR SUSTAINABLE MICRO FINANCE BANK		0	137,980,000.00	137,980,000.00	0.00
	BOARD OF INTERNAL REVENUE - STATE		686,870,032.17	926,931,021.56	240,060,989.39	74.10
	BAUCHI STATE OIL AND GAS ACADEMY		19,716,421.00	167,450,000.00	147,733,579.00	11.77
	BAUCHI ROADS AND TRAFFIC AGENCY		17,418,141.00	327,800,000.00	310,381,859.00	5.31
	BAUCHI STATE TOURISM BOARD		1,042,545.01	70,900,000.00		1.47
	BAUCHI GEOGRAPHIC INFORMATION (BAGGIS)		0	0	0	0.00
	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION		4,015.61	91,900,000.00		0.004
	RUWASSA		12,822,475.00	40,750,000.00	27,927,525.00	31.46
	BASEPA		34,542,464.33	125,300,000.00	90,757,535.67	27.56
	TOTAL		793,566,317.86	2,039,924,458.45	1,084,604,701.21	38.90
8C	REGIONAL DEVELOPMENT:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	STATE DEVELOPMENT BOARD		290,805,162.73	295,500,000.00	4,694,837.27	98.41
	TOTAL		290,805,162.73	295,500,000.00	4,694,837.27	98.41
8D	SOCIAL SERVICE SECTOR:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	STATE UNIVERSAL BASIC EDUCATION		19,526,943.03	311,100,000.00	291,573,056.97	6.27
	AGENCY FOR NOMADIC EDUCATION		11,484,660.42	74,345,000.00	62,860,339.58	15.44
	SPECIAL SCHOOLS MANAGEMENT BOARD		346,169,756.29	405,800,000.00	59,630,243.71	85.30
	STATE SCHOLARSHIP BOARD		413,421,608.10	643,960,000.00	230,538,391.90	64.19
	STATE UNIVERSITY		110,324,650.00	149,023,182.00	38,698,532.00	74.03
	AMINU SALEH COLLEGE OF EDUCATION, AZARE		10,436,335.00	119,214,796.00	108,778,461.00	8.75
	A.D. RUFAT CLUS, MISAU		18,600,000.00	145,434,800.00	126,834,800.00	12.78
	A.T.A. POLYTECHNIC, BAUCHI		0	327,696,500.00	327,696,500.00	0.00
	STATE LIBRARY BOARD		1,226,403.54	9,050,000.00	7,823,596.46	13.55
	BAUCHI STATE AGENCY FOR MASS EDUCATION (BASAME)		10,054,475.00	47,450,000.00	37,395,525.00	21.18
	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE		1,250,000.00	148,500,000.00	147,250,000.00	0.84
	PRIMARY HEALTH CARE DEVELOPMENT AGENCY		50,361,218.20	155,000,000.00	104,638,781.80	32.49
	HOSPITALS MANAGEMENT BOARD		288,911,352.78	507,900,813.00	218,989,460.22	56.88
	COLLEGE OF NURSING AND MIDWIFERY		18,166,187.08	40,305,000.00	22,138,812.92	45.07

	COLLEGE OF HEALTH TECHNOLOGY NINGI		23,936,212.00	178,450,000.00	154,513,788.00	13.41
	DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY		8,666,400.00	115,750,000.00	107,083,600.00	7.48
	SPECIALIST HOSPITAL BAUCHI		173,756,338.66	286,500,000.00	112,743,661.34	60.64
	BACATMA		5,650,000.00	14,684,454.00	9,034,454.00	38.47
	HEALTH CONTRIBUTORY MANAGEMENT AGENCY		10,268,540.80	208,763,897.37	198,495,356.57	4.98
	BAUCHI STATE HEALTH TRUST FUND		22,344,510.31	70,700,000.00	48,355,489.69	31.60
	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT		231,931,531.42	455,060,000.00	223,128,468.58	50.96
	STATE SPORTS COUNCIL		60,567,134.54	115,820,000.00	55,252,865.46	52.29
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI		130,136,405.93	300,120,000.00	169,983,594.07	43.36
	TOTAL		1,967,190,663.10	4,830,628,442.37	2,863,437,779.27	40.72
8E	SUBVENTION TO PARASTATALS (ACCORDING TO SECTORS)		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	Administrative Sector:		1,113,008,327.35	2,807,648,411.04	1,694,640,083.69	39.64
	Economic Sector:		793,566,317.86	2,039,924,458.45	1,246,358,140.59	38.90
	Law & Justice:		290,805,162.73	295,500,000.00	4,694,837.27	98.41
	Regional Development:		0	0	0	0.00
	Social Service Sector:		1,967,190,663.10	4,830,628,442.37	2,863,437,779.27	40.72
			4,164,570,471.04	9,973,701,311.86	5,809,130,840.82	41.75
9	TRANSFER TO CAPITAL DEVELOPMENT FUND (ACCORDING TO SECTORS)		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	Administrative Sector:					
	Economic Sector:		35,000,000,000.00	35,526,873,766.01		98.51
	Law & Justice:					
	Regional Development:		1,000,000,000.00	1,000,000,000.00		100
	Social Service Sector:		2,000,000,000.00	2,000,000,000.00		100
	TOTAL Transfer to Capital Development Fund		38,000,000,000.00	38,526,873,766.01		98.63
	OTHER TRANSFERS ()					
	Local Government % of Paris club recovery				0	0.00

	STATE TELEVISION (BATV)		384,000.00	9,488,050.00	9,104,050.00	4.04
	STATE RADIO CORP. (BRC)		0	0	0	0.00
	BUREAU FOR INFORMATION TECHNOLOGY		48,634,275.00	156,410,000.00	107,775,725.00	31.09
	OFFICE OF THE HEAD OF CIVIL SERVICE		316,527,692.38	1,309,674,199.80	993,146,507.42	24.16
	BAUCHI STATE PENSION BOARD		0	0	0	0.00
	OFFICE OF STATE AUDITOR GENERAL		0	98,000,000.00	98,000,000.00	0.00
	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT		0	34,000,000.00	34,000,000.00	0.00
	AUDIT SERVICE COMMISSION		0	51,000,000.00	51,000,000.00	0.00
	CIVIL SERVICE COMMISSION		21,409,849.37	61,435,162.00	40,025,312.63	34.84
	LOCAL GOVERNMENT SERVICE COMMISSION		0	152,145,000.00	152,145,000.00	0.00
	LOCAL GOVERNMENT PENSION BOARD		0	0	0	0.00
	STATE INDEPENDENT ELECTORAL COMMISSION		0	100,900,000.00	100,900,000.00	0.00
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE		2,000,000.00	243,000,000.00	241,000,000.00	0.82
	BAUCHI STATE SHARIAH COMMISSION		1,290,000.00	76,900,000.00	75,610,000.00	1.67
	MUSLIMS PILGRIMS WELFARE BOARD		0	29,800,000.00	29,800,000.00	0.00
	CHRISTIAN PILGRIMS WELFARE BOARD		0	40,000,000.00	40,000,000.00	0.00
	MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES		594,377,417.75	1,072,000,000.00	477,622,582.25	55.44
	TOTAL		1,589,047,866.77	7,034,238,941.80	5,445,191,075.03	22.59
11C	ECONOMIC SECTOR:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	MINISTRY OF AGRICULTURE		198,997,350.00	1,157,400,000.00	958,402,650.00	17.19
	BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)		325,291,257.08	480,390,628.00	155,099,370.92	67.71
	BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC)		0	570,000,000.00	570,000,000.00	0.00
	GALAMBI RANCHING COMPANY		1,398,000.00	25,180,000.00	23,782,000.00	5.55
	COLLEGE OF AGRICULTURE		0	73,300,000.00	73,300,000.00	0.00
	MINISTRY OF FINANCE-HQTRS		5,841,198,894.09	6,151,292,611.14	310,093,717.05	94.95
	DEBT MANAGEMENT OFFICE		0	3,214,461.60	3,214,461.60	
	BAUCHI STATE AGENCY FOR SUSTAINABLE MICRO FINANCE BANK		0	41,390,000.00	41,390,000.00	0.00
	OFFICE OF THE ACCOUNTANT GENERAL		29,587,610.50	831,500,000.00	801,912,389.50	3.55
	BOARD OF INTERNAL REVENUE - STATE		69,084,775.00	181,500,000.00	112,415,225.00	38.06
	MIN OF COMMERCE AND INDUSTRY		401,728,932.30	1,290,000,000.00	888,271,067.70	31.14
	MIN OF COOPERATIVES AND SME DEVELOPMENT		8,389,000.00	450,000,000.00	441,611,000.00	1.86

	MINISTRY OF POWER, SCIENCE & TECHNOLOGY		849,846,231.02	1,473,200,000.00	623,353,768.98	57.68
	BAUCHI STATE OIL AND GAS ACADEMY		44,065,317.27	308,900,000.00	264,834,682.73	14.26
	MINISTRY OF NATURAL RESOURCES		23,533,000.00	383,500,000.00	359,967,000.00	6.13
	MINISTRY OF WORKS AND TRANSPORT		58,389,496,455.92	61,306,295,692.21	2,916,799,236.29	95.24
	BAUCHI ROADS AND TRAFFIC AGENCY		1,135,000.00	762,000,000.00	760,865,000.00	0.14
	MINISTRY OF TOURISM AND CULTURE		4,956,000.00	792,264,282.45	787,308,282.45	0.62
	BAUCHI STATE TOURISM BOARD		0	0	0	0.00
	MINISTRY OF LANDS AND SURVEY		19,882,014.00	747,500,000.00	727,617,986.00	2.65
	BAUCHI GEOGRAPHIC INFORMATION (BAGGIS)		0	100,000,000.00	100,000,000.00	0.00
	STATE PLANNING COMMISSION		540,243,290.98	1,153,000,000.00	612,756,709.02	46.85
	MINISTRY OF WATER RESOURCES		73,588,050.00	424,900,000.00	351,311,950.00	17.31
	BAUCHI STATE URBAN WATER & SEWERAGES CORPORATION		11,433.15	550,000,000.00	549,988,566.85	0.002
	RUWASSA		210,631,309.50	1,930,000,000.00	1,719,368,690.50	10.91
	MINISTRY OF HOUSING AND ENVIRONMENT		9,401,693,081.46	10,645,719,000.00	1,244,025,918.54	88.31
	BASEPA		366,262,775.00	844,950,000.00	478,687,225.00	43.34
	TOTAL		76,801,019,777.27	92,677,396,675.40	15,876,376,898.13	82.86
11D	LAW & JUSTICE:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	JUDICIAL SERVICE COMMISSION		32,432,368.64	364,700,000.00	332,267,631.36	8.89
	THE JUDICIARY		198,247,782.70	758,660,000.00	560,412,217.30	26.13
	SHARIA COURT OF APPEAL		10,753,235.20	811,000,000.00	800,246,764.80	1.32
	MINISTRY OF JUSTICE		4,826,000.00	59,250,000.00	54,424,000.00	8.14
	REGIONAL DEVELOPMENT:		246,259,386.54	1,993,610,000.00	1,747,350,613.46	12.35
	STATE DEVELOPMENT BOARD		4,617,089,567.51	8,479,784,437.91	3,862,694,870.40	54.44
	TOTAL		4,617,089,567.51	8,479,784,437.91	3,862,694,870.40	54.44
11E	SOCIAL SERVICE SECTOR:		ACTUAL 2023	TOTAL BUDGET 2023	VARIANCE 2023	
	MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.		0	510,000,000.00	510,000,000.00	0.00
	MINISTRY OF EDUCATION		380,426,889.59	3,538,307,225.20	3,157,880,335.61	10.75
	MINISTRY HIGHER EDUCATION		75,850,350.00	82,000,000.00	6,149,650.00	92.50
	STATE UNIVERSAL BASIC EDUCATION		1,602,536,950.76	4,653,094,887.00	3,050,557,936.24	34.44
	AGENCY FOR NOMADIC EDUCATION		7,154,750.00	85,153,203.90	77,998,453.90	8.40
	SPECIAL SCHOOLS MANAGEMENT BOARD		7,890,250.00	119,000,000.00	111,109,750.00	6.63
	TEACHERS' SERVICE COMMISSION		420,000.00	14,300,000.00	13,880,000.00	2.93
	STATE SCHOLARSHIP BOARD		0	12,690,040.00	12,690,040.00	0.00

STATE UNIVERSITY		0	662,250,000.00	662,250,000.00	0.00
AMINU SALEH COLLEGE OF EDUCATION, AZARE		0	200,000,000.00	200,000,000.00	0.00
A.D. RUFAL CLIS, MISAU		0	85,458,217.00	85,458,217.00	0.00
A.T.A. POLYTECHNIC, BAUCHI		0	700,439,401.10	700,439,401.10	0.00
STATE LIBRARY BOARD		2,413,000.00	58,000,000.00	55,587,000.00	4.16
BAUCHI STATE AGENCY FOR MASS EDUCATION (BASAME)		2,638,125.00	21,000,000.00	18,361,875.00	12.56
ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION					
KANGERE		0	519,800,000.00	519,800,000.00	0.00
MINISTRY OF HEALTH		1,078,621,649.37	8,322,052,368.02	7,243,430,718.65	12.96
PRIMARY HEALTH CARE DEVELOPMENT AGENCY		6,308,854,828.81	8,596,140,462.83	2,287,285,634.02	73.39
HOSPITALS MANAGEMENT BOARD		12,481,000.00	1,626,500,000.00	1,614,019,000.00	0.76
COLLEGE OF NURSING AND MIDWIFERY		4,283,000.00	192,000,000.00	187,717,000.00	2.23
COLLEGE OF HEALTH TECHNOLOGY NINGI		24,800,000.00	310,000,000.00	285,200,000.00	8.0
DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY		7,000.00	261,900,000.00	261,893,000.00	0.002
SPECIALIST HOSPITAL BAUCHI		101,359,679.53	709,000,000.00	607,640,320.47	14.29
BACATMA		40,562,500.00	285,000,000.00	244,437,500.00	14.23
HEALTH CONTRIBUTORY MANAGEMENT AGENCY		600,000.00	1,336,823,351.00	1,336,223,351.00	0.04
BAUCHI STATE HEALTH TRUST FUND		28,107,719.09	817,288,645.00	789,180,925.91	3.43
MINISTRY OF YOUTH AND SPORTS DEVELOPMENT		2,189,452.59	702,800,000.00	700,610,547.41	0.31
BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT		129,200,688.00	856,150,000.00	726,949,312.00	15.09
STATE SPORTS COUNCIL		0	43,700,000.00	43,700,000.00	0.00
WIKKI TOURISTS FOOTBALL CLUB, BAUCHI		0	10,500,000.00	10,500,000.00	0.00
MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS		0	1,780,000,000.00	1,780,000,000.00	0.00
TOTAL		9,810,397,832.74	37,111,347,801.05	27,300,949,968.31	26.43
CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		AMOUNT 2022	AMOUNT 2023		
CRF BANK BALANCE					
BAC		3,035,723,502.03	(3,321,197,379.72)		
TOTAL		3,035,723,502.03	(3,321,197,379.72)		

	OTHER BANK OF THE TREASURY				
	OFFICE OF THE ACCOUNTANT GENERAL (OAG)	93,587.57	380,576.47		
	PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)	46,869,967.80	1,347,721,811.19		
	DIRECTORATE OF INVESTMENT	50,526,035.44	61,811,332.94		
		97,489,590.81	1,409,913,720.60		
13	CLOSING CASH BOOK BALANCE OF SUB-TREASURY OFFICES	AMOUNT 2022	AMOUNT 2023		
	ST. BAUCHI (A) (B) ©	2,322,267,087.90	1,697,745,598.30		
	ST DAMBAM				
	ST JAMAARE	19,676.57	19,676.57		
	ST T\BALEWA	0	0		
	ST NINGI	0.12	0.12		
	ST TORO	0	0		
	ST AZARE	0	0		
	ST MISAU	0	0		
	ST DARAZO	0	0		
	TOTAL	2,322,286,764.59	1,697,765,274.99		
14	CLOSING CASH BOOK BALANCE OF MDAs	AMOUNT 2022	AMOUNT 2023		
	ADMINISTRATIVE SECTOR:				
	GOVERNMENT HOUSE	326,689.38	6,168,673.54		
	DEPUTY GOVERNOR OFFICE (DGO)	2,565.14	1,628.49		
	SECRETARY TO THE STATE GOVERNMENT (SSG)	35,645,000.00	62,484,248.48		
	COOPERATIVE AND POVERTY ALLEVIATION (MCPA)	1,670,000.00	1,670,000.00		
	MIN OF RURAL DEVELOPMENT AND SPECIAL DUTIES	0	0		
	MINISTRY OF REL. AFFAIRS & COMM. RELATIONS (MORA&CR)	128,357.11	140,689.50		
	BAUCHI STATE HOUSE OF ASSEMBLY (BAHA)	160,580.88	564,536.75		
	BAUCHI STATE ASSEMBLY SERVICE COMMISSION (BASC)	14,950.00	27,073.50		
	MINISTRY OF INFORMATION (MOI)	(0.04)	(0.03)		
	BUREAU FOR INFORMATION TECHNOLOGY	8,414.00	2,657.83		
	OFFICE OF THE HEAD OF CIVIL SERVICE (OHCS)	35,415.83	4,915,405.43		
	OFFICE OF STATE AUDITOR GENERAL (STATE AUDIT)	19,391.05	40,401.05		
	OFFICE OF AUDITOR GENERAL FOR LOCAL GOV'T (LG AUDIT)	12,400.00	10,400.00		
	CIVIL SERVICE COMMISSION (CSC)	(388.56)	(3,079,500.52)		
	LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)	3,797.00	109,119.10		

MINISTRY FOR LOCAL GOVERNMENT AFFAIRS			0	0
MINISTRY OF AGRICULTURE			0	(3,596,001.46)
MINISTRY OF EDUCATION			141,664.00	3,593,384.06
MINISTRY OF COMMERCE AND INDUSTRY			119,712.99	63,414,603.23
MINISTRY OF FINANCE			10,325,638.78	11,018,642.12
MINISTRY OF HEALTH			3,424,746.30	3,430,938.34
MINISTRY OF JUSTICE			528.52	(0.03)
MINISTRY OF NATURAL RESOURCES			0	0.33
MINISTRY OF WORKS & TRANSPORT			34,919,262.46	33,822,794.78
MINISTRY OF LANDS & SURVEY			0	10,734.21
MINISTRY OF WATER RESOURCES			13,490.33	43,740.33
MINISTRY OF YOUTH & SPORTS			0	(56.86)
THE JUDICIARY			151,129.35	75,712.35
JUD. SERVICE COMMISSION			5,936.50	4,763.50
TEACHERS SERVICE COMMISSION			300.00	0
ZONAL EDUCATION OFFICE BAUCHI			147,442.99	147,442.99
ZONAL EDUCATION OFFICE KATAGUM			0	0
ZONAL EDUCATION OFFICE DARAZO			0	0
BAUCHI STATE SCHOLARSHIP BOARD			1,722.75	(338,955.35)
SHARIA COURT OF APPEAL			0	0
MINISTRY OF BUDGET & PLANNING			19,798.24	12,230.70
BOARD OF INTERNAL REVENUE			135,176,667.63	169,578,567.61
MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.			493,430.00	882,630.00
MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES			7,859.13	53,620.81
MINISTRY OF TOURISM & CULTURE			4,405.23	484.73
MINISTRY OF HIGHER EDUCATION			0	0
MINISTRY OF POWER, SCIENCE & TECHNOLOGY			17,723.74	20.00
MINISTRY OF SOLID MINERALS			0	0
MINISTRY OF SOCIAL DEVELOPMENT			0	7,859.13
MINISTRY OF HOUSING & ENVIRONMENT			350,441,907.46	21,162.50
MINISTRY OF POWER & ENERGY			0	0
COLLEGE OF HEALTH TECH. NINGI			70,250.00	115,250.00
BRC (AIDS & GRANTS)			1,036.95	1,036.95
BUDGET MONITORING,PRICE INTELLIGENTE AND PUBLIC PROCURE. UNIT			(2,900,000.00)	24.25
SEMA			7,950.25	2,716.56

MUSLIM PILGRIMS WELFARE BOARD		0	0
CHRISTAIN PILGRIMS WELFARE BOARD		9,518.13	2,455.00
BAUCHI STATE TELEVISION (BATV)		2,161.58	402,319.63
BAUCHI STATE PENSION BOARD		0	500.00
STATE INEC		22,623.08	506,623.08
COLLEGE OF AGRICULTURE		0	0
BSADP		146.25	146.25
BASAC		0	0
PHCDA AIDS AND GRAND		666,107,895.26	873,595,748.55
GALAMBI RANCHING		322.84	164.33
BAUCHI STATE WATER BOARD		0	0
RUWASSA		4,909,379.02	267,010.52
BAUCHI SHARIA COMMISSION		952.00	768.35
BACYWORD		7,256.65	6,961.71
BASEPA		0	40,019.78
SUBEB		0	3,834,129.22
SPECIAL SCHOOLS MANAGEMENT BOARD		4,559.66	2,659.46
BAUCHI STATE UNIVERSITY		0	0
COLLEGE OF EDUCATION AZARE		4,091.50	20,022,948.54
A D RUFAL CLIS MISAU		0	0
ATA POLYTECHNIC		466,687.34	466,687.34
BAUCHI STATE LIBRARY BOARD		2,094.14	3,913.10
COLLEGE OF EDUCATION KANGERE		0	0
BACATMA		3,577.89	3,577.89
COLLEGE OF NURSING AND MIDWIFERY		461,525.26	5,573.48
PHCDA		12,752.81	35,944.69
HOSPITAL MANAGEMENT BOARD		3,759.07	22,978,451.90
BASHCMA		495,623.82	1,099,171.69
BHETFUND		0	(667,494.85)
SPECIALIST HOSPITAL BAUCHI		15,755.82	2,848.96
MCSMED		3,653.45	(160,211.55)
DRUGS MEDICAL AND CONSUMABLES MGT AGENCY		99,488.60	126,088.60
BASAME		3,945.75	6,220.75
BASANE		64,792.51	363,827.51
BSDDB		0.06	804.51
BAUCHI SPORTS COUNCIL		1,604.45	869.91

	WIKKI TOURIST FC			72,446.32	30,347.67	
	YANKARI I AND II			2,515,827.20	2,515,827.20	
	BASOVCA			93,999.33	10,901,608.91	
	BASOVCA ADJUSTMENT			(13,884,415.91)	(13,884,415.91)	
	DMO			3,204.75	35,728.15	
	STATE BOUNDARY COMMISSION			1,464.77	183.42	
	OFFICE OF THE CHIEF OF STAFF			1,886.25	1,886.25	
	LOCAL GOVERNMENT PENSION BOARD			0	0	
	SUSTAINABLE DEVELOPMENT GOALS			0	0	
	BAUCHI STATE SOCIAL INVESTMENT OFFICE			0	0	
	BUREAU OF PRIVATISATION AND ECONOMIC REFORMS			0	0	
	AGENCY FOR PEOPLE LIVING WITH DISABILITY			6,726.86	9,042.87	
	BAUCHI ROADS AND TRAFFIC AGENCY (BAROTA)			(2,374,858.40)	32,671.80	
	BAUCHI STATE TOURISM BOARD			2,750.50	177,224.97	
	RUWASSA AIDS AND GRANT			23,882,000.00	50,114,503.40	
	YANKARI TRANSPORT SERVICE II			0	0	
	SUBEB GRANT			0	1,744,904,648.48	
	CONTRACT FINANCING			0	0	
	BAUCHI STATE OIL AND GAS ACADEMY			0	5,037.33	
	FAMILY HOMES			0	1,716,219,799.67	
	MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT			0	965,355,700.00	
	TOTAL			1,253,644,974.00	5,754,727,201.46	
	TOTAL DETAILS OF CASH BOOK BALANCES			6,709,144,831.43	5,541,208,817.33	
	STATEMENT OF INVESTMENT AND LOANS FOR THE PERIOD ENDED 31ST DECEMBER, 2023					
15	(A) LOCAL INVESTMENT: QUOTED COMPANIES					
	NAME OF COMPANY	DATE OF INVESTMENT	AMOUNT 2022	AMOUNT 2023	INCREASE/DECREASE	
	BANK OF THE NORTH LTD	1976	0	0	0	
	ASHAKA CEMENT COMPANY	1976	0	0	0	
	FCMB GROUP	1990	15,305,848.55	5,286,193.50	(10,019,655.05)	
	JAIZ BANK PLC	2003	150,150,000.00	150,150,000.00	0	
	ARDOVA (FORTE OIL)		1,560,000.00	1,560,000.00	0	
	OANDO PLC	2005	751,323.20	1,920,908.80	1,169,585.60	
	FBN Holdings		61,272.75	61,272.75	0	

INTERCITY BANK	2005	0	0	0	0
FIDELITY BANK PLC		408,644.64	408,644.64		0
UNITY BANK PLC		33,300,666.50	33,300,666.50		0
DANGOTE SUGAR PLC		29,420,711.00	567,928,531.80		438,507,820.80
LAFARGE WEST AFRICA PLC		9,468.00	9,468.00		0
FLOUR MILLS PLC		660,576.00	660,576.00		0
STERLING BANK PLC		33,556.95	33,556.95		0
SUB- TOTAL		331,662,067.59	761,319,818.94		429,657,751.35
(B) LOCAL INVESTMENT NON-QUOTED COMPANIES					
SUPERCO INDUSTRIES LTD.		1,991,250.00	1,991,250.00		0
SEYR NIGERIA LTD	1977	5,937,111.00	5,937,111.00		0
NIGERIA ASBESTORS INDUSTRIES	1978	0	0		0
ALIND NIGERIA LTD	1981	14,417,692.00	14,417,692.00		0
BAUCHI STATE INVESTMENT & PROPERTY		300,000,000.00	300,000,000.00		0
NIGER DELTA POWER HOLDINGS	2001	25,185,595.00	25,185,595.00		0
BAUCHI HOTELS BOARD		85,504,100.00	85,504,100.00		0
YANKARI LOANS & SAVINGS LTD		80,404,162.00	80,404,162.00		0
NINDC	2008	11,324,449.00	11,324,449.00		0
ZARANDA HOTEL		85,504,100.00	85,504,100.00		0
SAVANNAH SUGAR COMPANY	1976	8,436,009.00	8,436,009.00		0
NIGERIAN SOVEREIGN INVEST AUTHORITY		3,302,239,640.00	3,302,239,640.00		0
INVEST GENERAL EQUITY		0	0		0
INFRASTRUCTURE BANK		0	0		0
BAUCHI PUBLISHING AND PRINTING COMPANY		0	0		0
FIN INSURANCE LIMITED		0	0		0
SUB- TOTAL		3,920,944,108.00	3,920,944,108.00		0
(C) FOREIGN INVESTMENT -QUOTED COMPANIES					
NEW AFRICA MERCHANT/INFRAS BANK		5,161,290.00	5,161,290.00		0
SUB- TOTAL		5,161,290.00	5,161,290.00		0
(D) LOAN TO LOCAL GOVERNMENT AREAS					
LOAN GRANTED TO 20 LGAS FOR SALARY (2015)		7,231,912,557.47	6,553,492,184.86		(678,420,372.61)
LOAN TO STATE GOVERNMENT					
TOTAL INVESTMENTS		7,231,912,557.47	6,553,492,184.86		(678,420,372.61)
		11,489,680,023.06	11,240,917,401.80		(248,762,621.26)
		11,489,680,023.06	11,240,917,401.80		

				AMOUNT 2022	AMOUNT 2023	INCREASE/DECREASE
16	LIST OF OUTSTANDING IMPRESTS			270,718,820.86	276,880,520.86	6,161,700.00
	TOTAL OUTSTANDING IMPRESTS	-		270,718,820.86	276,880,520.86	6,161,700.00
17	LIST OF OUTSTANDING ADVANCES					
	ADVANCES			760,190,828.68	748,137,169.93	(12,053,658.75)
	TOTAL			760,190,828.68	748,137,169.93	(12,053,658.75)
18	REMITTANCE ON TRANSIT					
				AMOUNT 2022	AMOUNT 2023	INCREASE/DECREASE
				29,392,401,286.95	3,522,875,858.36	(25,869,525,428.59)
18 B	REVOLVING LOAN ACCOUNT					
	List the Loans	OPENING BALANCES AT 1/1/2021	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 30/12/2021	
	TOTAL					
	EXTERNAL LOANS STATES					
19	PUBLIC DEBT CHARGES	OPENING BALANCES AT 1/1/2023	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2023	
	EXTERNAL LOANS	74,360,389,319.26	882,412,184.50	6,162,431,707.28	69,080,369,796.48	
	Principal Repayment	74,360,389,319.26	882,412,184.50	6,162,431,707.28	69,080,369,796.48	
	Interest Repayment					
	Exchange Gain/Loss				99,676,913,856.77	
	TOTAL	74,360,389,319.26	882,412,184.50	6,162,431,707.28	168,757,283,653.25	
20	STATES BONDS AND TREASURY BONDS					
	NAME OF FINANCIAL INSTITUTION	OPENING BALANCES AT 1/1/2023	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2023	
	States Bonds 2021 & FGN Treasury Bonds 2034	12,103,422,809.58	0	3,100,386,071.20	9,003,036,738.38	
	North East Nig. Infrastructure Ltd (NENI LTD)					
	Bridging Facility		35,233,689,886.28	0	35,233,689,886.28	
	Judgment Debts					
	Principal Repayment					
	Interest Repayment					
	TOTAL	12,103,422,809.58	35,233,689,886.28	3,100,386,071.20	44,236,726,624.66	

		OPENING BALANCES AT AT 1/1/2023	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2023
21	NIGERIAN TREASURY BILLS (NTB)				
	Opening Balance sa at 1st Jan. 2023				
	Add: Additional NTB Issued				
	Less: NTB Repaid				
	LOANS AS AT 31ST DECEMBER, 2023				
22	DEVELOPMENT LOAN STOCK				
	OPENING BALANCES AT AT 1/1/2023		ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2023
SN	DETAILS	LOAN AMOUNT	INTEREST RATE	DATE SIGNED	MATURITY DATE
	CONSOLIDATED DEBT PROFILE AS AT 31ST DECEMBER 2023				
A.	*External Debt (USD)				AMOUNT OUTSTANDING
	Total External Debt (Naira)				\$ 187,634,642.09 168,757,283,653.25
	DOMESTIC DEBT STOCK				
B.	LOANS/BONDS				
1	FGN Bond 2034	6,500,000,000.00	14.83%	Aug-15	Jun-34
2	CBN Salary Bailout Loan (Zenith bank)	8,609,100,000.00	9.00%	Aug-15	Aug-35
3	CBN MSME DF	2,000,000,000.00	2.00%	Feb-15	Jan-27
4	ECA Bailout Loan (GT Bank)	10,000,000,000.00	9.00%	Mar-16	Apr-36
5	FGN Budget Support Facility	17,569,000,000.00	9.00%	Jul-16	Aug-49
6	Bauchi State Bond 2026 RST 1	10,402,894,328.00	16.50%	Dec-17	Nov-26
7	Family Home Funds	12,000,000,000.00	9.00%	Jun-20	Jun-31
8	CBN Health Intervention Fund (Access Bank)	2,000,000,000.00	9.00%	Feb-21	Jun-31
9	FGN Bridging Facility	18,043,082,742.84	9.00%	Dec-21	May-32
10	CBN DCRR/RSSF	20,000,000,000.00	9.00%	Dec-21	Dec-30
11	Fidelity Bank Loan N9 Billion	9,000,000,000.00	17.00%	Aug-22	Aug-27
12	Fidelity Bank Loan N15 Billion	15,000,000,000.00	25.00%	Jun-23	Jun-30
	SUB-TOTAL				118,918,127,408.10
	NOTE		*External Debt (USD)		
	Exchange rate of Naira to Dollar (Source, DMO Abuja)	899.393	MONTHLY REPAYMENT		
	External loans is as at	31/Dec/23	480,251,603.99		

	OTHER REVENUE SOURCES	OPENING BALANCES AT AT 1/1/2023	ADDITIONS DURING THE YEAR	REPAYMENTS DURING THE YEAR	CLOSING BALANCES AS AT 31/12/2023
24	OTHER REVENUE SOURCES				
	Domestic Loans	93,692,063,842.68	21,173,505,453.32	15,266,894,697.80	99,598,674,598.20
	Principal Repayment				
	Interest Rate				8,559,511,602.08
		93,692,063,842.68	21,173,505,453.32	15,266,894,697.80	108,158,186,200.28
25	TREASURY CLEARANCE/OTHER GOVT FUNDS				
	TRUST & OTHER PUBLIC FUNDS				
	DEPOSITS		AMOUNT 2022	AMOUNT 2023	INCREASE/DECREASE
	RETENTION DEPOSIT		(108,241,187.10)	(108,241,187.10)	0
	STATION DEPOSIT		(302,549,108.10)	(438,076,647.15)	(135,527,539.05)
			(410,790,295.20)	(546,317,834.25)	(135,527,539.05)
a	41030101 UNREMITTED PAYE				
	PAYE DEDUCTION REMITTED TO AG		(5,185,602,793.54)	(7,234,886,230.91)	(2,049,283,437.37)
			(5,185,602,793.54)	(7,234,886,230.91)	(2,049,283,437.37)
b	4103102 UNREMITTED WITHOLDING TAX				
	FED. INLAND REVENUE 2.5% WITHOLDING TAX		(890,496,979.67)	(740,107,397.39)	150,389,582.28
c	41030103 VALUE ADDED TAX				
	5% VAT DEDUCTION FROM SERVICES PAYMENT		(2,639,801,295.20)	(2,862,840,323.98)	(223,039,028.78)
			(2,639,801,295.20)	(2,862,840,323.98)	(223,039,028.78)
d	41030104 STAMP DUTY		AMOUNT 2022	AMOUNT 2023	INCREASE/DECREASE
			57,722,250.17	11,461,419.25	(46,260,830.92)
			57,722,250.17	11,461,419.25	(46,260,830.92)
	41030106 DEVELOPMENT LEVY		AMOUNT 2022	AMOUNT 2023	INCREASE/DECREASE
			(40,019,113.64)	(19,395,134.57)	20,623,979.07
			(40,019,113.64)	(19,395,134.57)	20,623,979.07
e	41030202 CONTRIBUTORY PENSION SCHEME				
	PENSION CONTRIBUTION		321,548,306.88	312,365,665.34	(9,182,641.54)
			321,548,306.88	312,365,665.34	(9,182,641.54)

o	41030216 OVER PAYMENT RECOVERABLE					
	OVER PAYMENT RECOVERY	(25,295,268.84)	(496,308,158.42)	(471,012,889.58)		
		(25,295,268.84)	(496,308,158.42)	(471,012,889.58)		
p	41030217 Other Deduction	(692,885,755.27)	(909,936,672.51)	(217,050,917.24)		
	HEALTH INSURANCE SCHEME	(3,243,402.98)	(3,243,402.98)	0		
q	43020102 PRIOR YEAR ADJUSTMENT					
	PRIOR YEAR ADJUSTMENT		36,000,000,000.00	36,000,000,000.00		
	TOTAL OF OTHER PUBLIC FUNDS	(13,237,366,261.27)	18,297,595,402.31	31,534,961,663.58		
	TOTAL BTL RECEIPT & PAYMENTS	0	0	5,840,439,406.33		
	NOTE- 36b Out of 39.5 Remittance on Transit was Prior Year Adjustment due Previous Years Contractual Payment that were not Captured in the Past Financial Statements (Contract Financing Repayment From 2021)					
26	DOMESTIC ARREARS AS AT YEAR END 31st DECEMBER 2023	AMOUNT 2022	AMOUNT 2023			
	Pension & Gratuity (State Gov't)	28,058,733,849.20	31,214,793,966.57			
	Outstanding Contractors Liabilities (According to MDA)	6,000,119,157.49	6,000,119,157.49			
	Judgment Debt And Solicitors Fee	277,291,677.18	467,046,662.94			
	Other (Salary Arrears & Staff Claims)	0	0	No update		
	Electricity Bill Arrears	3,229,208,898.69	3,770,275,597.63			
	Rented Properties Arrears	277,234,964.55	437,725,901.50			
	TOTAL DOMESTIC ARREARS	37,842,588,547.11	41,889,961,286.12			