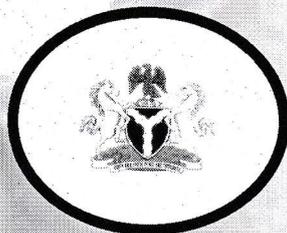


BAUCHI STATE GOVERNMENT OF NIGERIA



OFFICE OF THE ACCOUNTANT GENERAL

**ANNUAL FINANCIAL STATEMENTS
AS AT
31st DECEMBER, 2022.**

TABLE OF CONTENTS

| <u>S/No</u> | <u>Description</u> | <u>Page(s)</u> |
|-------------|---|----------------|
| 1. | Table of Contents | i |
| 2. | Responsibility of Financial Statement | ii |
| 3. | Auditor General's Certification | iii - iv |
| 4. | 5 - Years Financial Summary | v |
| 5. | Statement 1 - Statement of Cash Flow for the year Ended 31 st December,2022 | 1-2 |
| 6. | Statement 2 - Statement of Assets and Liabilities as at 31 st December,2022 | 3 - 4 |
| 7. | Statement 3 - Statement of Consolidated Revenue Fund for the year Ended 31 st December,2022 | 5 - 6 |
| 8. | Statement 4 - Statement Capital Development Fund for the year Ended 31 st December,2022 | 7 |
| 9. | Statement of Accounting Policies for the year 2022 | 8-15 |
| 10. | Notes to the Account | 16-36 |

BAUCHI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL

10th March, 2023

RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

On behalf of the Government of Bauchi State, I accept responsibility for the integrity and objectivity of the financial statements, the information it contains and that it is a reflection of the Financial Position of the State as at 31st December, 2022.


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



BAUCHI STATE OF NIGERIA

Office of the State Auditor General

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

Email: bsaudit76@gmail.com

Our Ref: _____ Your Ref: _____ Date: **22nd May, 2023**

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, 2022**.

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

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

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

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

23 May, 2023

MUNKAILA Y. ABUBAKAR, CNA.

(OVERSEER),

OFFICE OF THE STATE AUDITOR GENERAL,
BAUCHI STATE.



FOR THE YEAR ENDED 31st DECEMBER, 2022

| 5 - YEARS FINANCIAL SUMMARY | | | | | | |
|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| | 2022 | 2021 | 2020 | 2019 | 2018 | TOTAL |
| REVENUE | | | | | | |
| STATUTORY ALLOCATION | 51,936,373,889.72 | 47,152,761,980.96 | 46,720,179,950.79 | 51,926,786,573.97 | 73,994,864,371.06 | 271,730,966,766.50 |
| VALUE ADDED TAX | 28,919,491,072.90 | 23,962,838,565.86 | 16,724,443,057.77 | 13,743,379,568.14 | 12,746,336,432.03 | 96,096,488,696.70 |
| INTERNALLY GENERATED REVENUE | 25,233,999,683.39 | 17,902,447,967.63 | 13,039,294,812.42 | 12,293,318,938.86 | 6,525,458,165.24 | 74,994,519,567.54 |
| GRANTS/SUBVENTIONS/EXCESS CREUDE | 10,053,300,525.18 | 7,327,682,979.10 | 7,626,000,000.00 | - | - | 25,006,983,504.28 |
| MISCELLANEOUS RECEIPTS | 38,033,957,841.70 | 39,275,190,880.95 | 19,111,323,585.13 | 38,378,635,921.94 | 20,835,087,991.72 | 155,654,196,221.44 |
| TOTAL REVENUE | 154,197,123,012.89 | 135,620,922,374.50 | 103,221,241,406.11 | 116,342,121,002.91 | 114,101,746,960.05 | 623,483,154,756.46 |
| EXPENDITURE | | | | | | |
| PERSONNEL COST (MINISTRIES) | 12,846,070,372.45 | 13,399,660,649.40 | 14,164,283,473.89 | 13,769,772,929.77 | 13,946,847,709.88 | 68,126,635,135.39 |
| PENSION & GRATUITY | 7,344,329,409.08 | 6,249,561,087.21 | 6,387,830,500.23 | 6,474,519,910.36 | 4,836,977,789.40 | 31,293,218,696.28 |
| CRF CHARGES | 1,082,131,664.37 | 501,208,145.62 | 511,274,736.28 | 1,013,780,411.38 | 1,147,445,860.03 | 4,255,840,817.68 |
| OVERHEAD COST (MINISTRIES) | 36,903,399,634.48 | 25,622,230,723.59 | 24,773,420,339.07 | 25,887,560,013.34 | 31,007,940,510.04 | 144,194,551,220.52 |
| PUBLIC DEBTS CHARGES | 17,151,711,675.86 | 22,877,552,933.10 | 8,025,217,196.48 | 12,597,295,405.56 | 11,737,571,581.42 | 72,389,348,792.42 |
| PERSONNEL COST (PARASTATALS) | 14,789,221,054.24 | 15,406,051,027.20 | 15,516,221,136.25 | 15,413,118,209.37 | 14,277,274,631.69 | 75,401,886,058.75 |
| RECURRENT GRANTS/SUBVENTIONS | 3,250,630,920.17 | 3,221,111,267.96 | 2,288,377,544.43 | 3,388,476,792.19 | 3,599,424,041.37 | 15,748,020,566.12 |
| CAPITAL EXPENDITURES (PROJECTS) | 58,595,443,689.55 | 57,636,322,172.08 | 39,415,209,478.22 | 25,411,599,893.01 | 22,624,808,252.25 | 203,683,383,485.11 |
| CONTRIBUTORY PENSION | 41,669,960.69 | 40,934,858.33 | - | - | - | 82,604,819.02 |
| MOVEMENT IN OTHER CASH EQUIVALENTS | 865,228,482.65 | 10,022,435,564.89 | (14,882,780,398.68) | 21,296,693,552.33 | (268,279,596.39) | 17,033,297,604.80 |
| TOTAL EXPENDITURE | 152,869,836,863.54 | 154,977,068,429.38 | 96,199,054,006.17 | 125,252,817,117.31 | 102,910,010,779.69 | 632,208,787,196.09 |
| NET CASH FOR THE YEAR | 1,327,286,149.35 | (19,356,146,054.88) | 7,022,187,399.94 | (8,910,696,114.40) | 11,191,736,180.36 | (8,725,632,439.63) |
| OPENING BALANCE | 5,381,858,682.08 | 24,738,004,736.96 | 17,715,817,337.02 | 26,626,513,451.42 | 15,434,777,271.06 | 89,896,971,478.53 |
| CLOSING BALANCE | 6,709,144,831.43 | 5,381,858,682.08 | 24,738,004,736.96 | 17,715,817,337.02 | 26,626,513,451.42 | 81,171,339,038.90 |

STATEMENT No. I

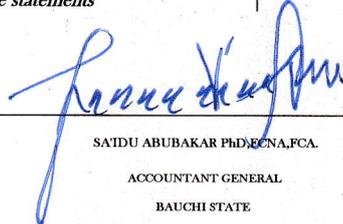
BAUCHI STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

| ANNUAL BUDGET 2022 | CASH FLOW FROM OPERATING ACTIVITIES | NOTES | ACTUAL 2022 | ACTUAL 2021 |
|--------------------|---|-------|----------------------------|----------------------------|
| | | | N | N |
| | RECEIPTS: | | | |
| 68,138,107,747.96 | Statutory Allocation; FAAC | 1 | 51,936,373,889.72 | 47,152,761,980.96 |
| 16,608,321,097.20 | Value Added Tax Allocation | 1 | 28,919,491,072.90 | 23,962,838,565.86 |
| 84,746,428,845.16 | Sub-total - Statutory Allocation | | 80,855,864,962.62 | 71,115,600,546.82 |
| 20,483,926,240 | Direct Taxes | 2 | 16,985,512,034.33 | 15,942,365,979.14 |
| 200,700,000 | Licences | 2 | 44,722,700.00 | 75,959,725.00 |
| | Mining Rents | 2 | - | - |
| | Royalties | 2 | - | - |
| 1,777,428,858 | Fees: | 2 | 2,444,703,788.60 | 681,498,281.78 |
| 93,200,000 | Fines: | 2 | 18,636,134.00 | 39,041,748.21 |
| 329,935,997 | Sales: | 2 | 4,464,280.00 | 384,586,893.60 |
| 467,372,560 | Earnings: | 2 | 2,527,240.00 | 15,211,018.00 |
| 22,331,000 | Sales/Rent on Government Buildings: | 2 | 7,538,408.91 | 3,969,541.80 |
| 118,400,000 | Sales/Rent on Lands and Others: | 2 | 273,128.33 | 28,404,914.68 |
| 981,559,976 | Repayment- General: | 2 | 5,690,977,315.53 | 472,716,154.30 |
| 200,000 | Investment Income | 2 | 17,716,217.94 | 5,882,865.30 |
| 320,000,000.00 | Interest Earned | 2 | 16,885,435.75 | 252,764,845.82 |
| 2,000,000.00 | Re-imburement | 2 | 43,000.00 | 46,000.00 |
| 24,797,054,629.97 | Sub-total - Independent Revenue | | 25,233,999,683.39 | 17,902,447,967.63 |
| | Other Revenue Source Of The Government | 3 | | |
| 109,543,483,475.13 | Total Receipts | | 106,089,864,646.01 | 89,018,048,514.45 |
| | Payments: | | | |
| 32,432,923,512.79 | Personnel Cost (Including Salaries on CRF Charges) | 4 | 28,717,423,091.06 | 29,306,919,822.22 |
| 47,100,000.00 | State Government Contribution To Pension: | 5 | 41,669,960.69 | 40,934,858.33 |
| 41,315,928,107.48 | Overhead Charges: | 6 | 36,903,399,634.48 | 25,622,230,723.59 |
| 7,437,079,182.00 | Consolidated Revenue Fund Charges (including Service Wide Votes) | 7 | 7,344,329,409.08 | 6,249,561,087.21 |
| 7,717,747,087.05 | Subvention To Parastatals: | 8 | 3,250,630,920.17 | 3,221,111,267.96 |
| | Other Operating Activities | | | |
| | Other Transfers | 9 | - | - |
| 88,950,777,889.32 | Total Payments | | 76,257,453,015.48 | 64,440,757,759.31 |
| 20,592,705,585.81 | Net cashflow from Operating activities | | 29,832,411,630.53 | 24,577,290,755.14 |
| | Cashflows From Investment Activities: | | | |
| | Capital Expenditure: Funded From Aids & Grants: | 10 | | |
| 3,940,167,195.17 | Capital Expenditure: Administrative Sector: | 11 | (1,876,716,830.04) | (1,852,528,970.22) |
| 60,729,723,476.40 | Capital Expenditure: Economic Sector: | 11 | (46,147,589,052.46) | (34,631,514,432.92) |
| 1,415,738,888.00 | Capital Expenditure: Law & Justice: | 11 | (79,698,197.42) | (20,860,994.50) |
| 7,958,844,747.00 | Capital Expenditure: Regional Development: | 11 | (3,090,955,531.07) | (14,645,432,016.62) |
| 17,931,481,272.11 | Capital Expenditure: Social Service Sector: | 11 | (7,400,484,078.56) | (6,485,985,757.82) |
| 91,975,955,578.68 | Net cashflow from Investment activities | | (58,595,443,689.55) | (57,636,322,172.08) |
| | Cashflows From Financing Activities: | | | |
| 32,596,990,889.64 | Proceeds from Aid and Grants | 10 | 10,053,300,525.18 | 7,327,682,979.10 |
| 5,873,185,000.00 | Proceeds from External Loan: | 19 | 18,055,556.00 | 676,733,637.00 |
| - | Proceeds from Internal Loans (Treasury Bonds) | 20 | - | - |
| | Proceeds from Internal Loans (NTBS) | | | |
| | Proceeds from Development of Natural Resources | | | |
| 31,746,059,993.57 | Proceeds of Loans From Other Funds | 24 | 38,035,902,285.70 | 38,590,176,997.95 |
| - | Proceeds From Other Capital Receipts | 3B | - | 8,280,246.00 |
| 1,766,053,047.18 | Repayment of External Loans (Including Servicing) | 19 | (1,765,402,893.02) | (2,031,144,328.53) |
| 4,000,000,000.00 | Repayment of Treasury Bonds | 20 | (3,443,049,106.80) | (2,415,060,000.00) |
| - | Repayment of Internal Loans NTBs | 1 | | |

| | | | | |
|--------------------|---|----|---------------------|---------------------|
| | Repayment of Loan from Development of Natural Resources | | | |
| 11,387,804,129.22 | Repayment of Loan from Other Funds | 24 | (11,943,259,676.04) | (18,431,348,604.57) |
| 87,370,093,059.61 | Net Cashflows From Financing Activities: | | 30,955,546,691.02 | 23,725,320,926.95 |
| | Movement in Other Cash Equivalent Accounts | | | |
| | (Increase)/Decrease in Investments | | - | (570,068.66) |
| | Net (Increase)/Decrease in Other Cash Equivalent Accounts | 25 | (865,228,482.65) | (10,021,865,496.23) |
| | Total Cashflow From Other Cash Equivalent Accounts | | (865,228,482.65) | (10,022,435,564.89) |
| 199,938,754,224.10 | Net Cash For The Year | | 1,327,286,149.35 | (19,356,146,054.88) |
| | Opening Cash Balances as at 1st January, 2022 | | 5,381,858,682.08 | 24,738,004,736.96 |
| | Closing Cash Balances as at 31st December, 2022 | | 6,709,144,831.43 | 5,381,858,682.08 |

The Accompanying Notes Form Part of these statements



SAÏDU ABUBAKAR PhD, ECNA, FCA.
ACCOUNTANT GENERAL
BAUCHI STATE

STATEMENT No. 2

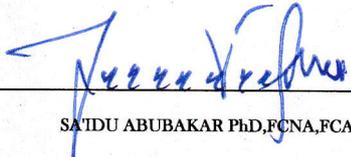
BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022

| ASSETS | Notes | CURRENT YEAR 2022 | PREVIOUS YEAR 2021 |
|---|--------------|---------------------------|---------------------------|
| Liquid Assets: | | N | N |
| Cash Held by OAG: | | | |
| CRF Bank Balance (CBN/CRF Bank) | 12 | 3,035,723,502.03 | 2,228,087,895.51 |
| Pension Account (CBN/Bank) | | | |
| Other Banks of the Treasury | 12 | 97,489,590.81 | 756,064,954.93 |
| Cash Balances of Trust & Other Funds of the State | | | |
| Cash Balances with Sub-Treasuries | 13 | 2,322,286,764.59 | 1,431,563,202.04 |
| Cash Held by Ministries, Department & Agencies | 14 | 1,253,644,974.00 | 966,142,629.60 |
| TOTAL LIQUID ASSETS | | 6,709,144,831.43 | 5,381,858,682.08 |
| Investments and Other Cash Assets:- | | | |
| State Government Investments | 15 | 11,489,680,023.06 | 11,540,860,235.13 |
| Imprests | 16 | 270,718,820.86 | 270,718,820.86 |
| Advances | 17 | 760,190,828.68 | 760,140,828.68 |
| Revolving Loans Granted | 18 | - | - |
| Intangible Assets | | - | - |
| Remittances in transit | 18 | 29,392,401,286.95 | 22,082,144,695.60 |
| TOTAL INVESTMENT AND OTHER CASH ASSETS | | 41,912,990,959.55 | 34,653,864,580.27 |
| LIABILITY OVER ASSETS | | 217,998,464,518.63 | 167,251,358,093.27 |
| TOTAL ASSETS | | 266,620,600,309.61 | 207,287,081,355.62 |
| LIABILITIES:- | | | |
| PUBLIC FUNDS | | | |
| Consolidated Revenue Fund: | | 21,403,289,451.42 | 8,722,589,496.75 |
| Capital Development Fund: | | 13,981,480,078.29 | 24,469,665,400.96 |
| Trust & Other Public Funds: | 25 | 13,237,366,261.27 | 6,843,468,364.64 |
| Police Reward Fund | | | |
| TOTAL PUBLIC FUNDS | | 48,622,135,790.98 | 40,035,723,262.35 |
| EXTERNAL AND INTERNAL LOANS | | | |
| External Loans States | 19 | 74,360,389,319.26 | 55,528,668,906.50 |
| FGN/States/LGC Bonds & Treasury Bonds | 20 | 12,103,422,809.58 | 13,340,162,547.97 |
| Nigerian Treasury Bills (NTBs) | | | |
| Development Loan Stock | 22 | | |

| | | | |
|--|----|---------------------------|---------------------------|
| Other Internal Loans (Promissory Notes) | | | |
| Internal Loans from Other Funds | 24 | 93,692,063,842.68 | 74,277,574,916.75 |
| TOTAL EXTERNAL AND INTERNAL LOANS | | 180,155,875,971.52 | 143,146,406,371.22 |
| OTHER LIABILITIES | | | |
| Deposits:- | | - | - |
| Domestic Arrears | 26 | 37,842,588,547.11 | 24,104,951,722.05 |
| TOTAL LIABILITIES | | 266,620,600,309.61 | 207,287,081,355.62 |

The Accompanying Notes Form Part of these statements



SAÏDU ABUBAKAR PhD,FCNA,FCA.

ACCOUNTANT GENERAL

BAUCHI STATE

STATEMENT No. 4

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

| ACTUAL PREVIOUS YR. 2021 | Notes | TOTAL CAPITAL EXPENDITURE 2022 | | FINAL BUDGET 2022 | | INITIAL/ORIG. BUDGET 2022 | | SUPPLEMENTARY BUDGET 2022 | | VARIANCE ON FINAL BUDGET | | PERFORMAN CE ON TOTAL | |
|-----------------------------|--|--------------------------------------|--------------------------|--------------------------|---------------------------|------------------------------|--------------------------|------------------------------|----------------------------|-----------------------------|---|-----------------------------|--|
| | | N | N | N | N | N | N | N | N | N | N | % | |
| 5,503,113,712.99 | | 24,469,665,400.96 | | | | | | | | | | | |
| | Opening Balance: | | | | | | | | | | | | |
| | ADD REVENUE: | | | | | | | | | | | | |
| 30,000,000,000.00 | Transfer From Consolidated Revenue Fund: | | | | | | | | | | | | |
| 7,327,682,979.10 | Aids & Grants | 10 | 10,053,300,525.18 | 32,596,990,889.64 | 32,596,990,889.64 | 32,596,990,889.64 | 0.00 | 0.00 | 22,543,690,364.46 | 30.84 | | | |
| 676,733,637.00 | External Loans States | 19 | 18,055,556.00 | 5,873,185,000.00 | 5,873,185,000.00 | 5,873,185,000.00 | 0.00 | 0.00 | 5,855,129,444.00 | 0.31 | | | |
| - | State Treasury Bonds | 20 | - | | | | | | | | | | |
| | Nigerian Treasury Bills | | | | | | | | | | | | |
| | Development Loan Stock | 22 | | | | | | | | | | | |
| | Other Internal Loans (Promissory Notes) | 23 | | | | | | | | | | | |
| 38,590,176,997.95 | Internal Loans from Other Funds | 24 | 38,035,902,285.70 | 31,746,059,993.57 | 31,746,059,993.57 | 31,746,059,993.57 | 0.00 | 0.00 | - 6,289,842,292.13 | 119.81 | | | |
| 8,280,246.00 | Miscellaneous - Other Capital Receipts | 3A | - | | | | | | 0.00 | 0.00 | | | |
| 76,602,873,860.05 | | | 48,107,258,366.88 | | | | | | | | | | |
| 82,105,987,573.04 | TOTAL REVENUE AVAILABLE: | | 72,576,923,767.84 | 70,216,235,883.21 | 70,216,235,883.21 | 70,216,235,883.21 | | | - 22,108,977,516.33 | 103.36 | | | |
| | LESS CAPITAL EXPENDITURE | | | | | | | | | | | | |
| 1,852,528,970.22 | Capital Expenditure: Administrative Sector: | 11 | 1,876,716,830.04 | 3,940,167,195.17 | 8,314,640,598.00 | (4,374,473,402.83) | 2,063,450,365.13 | 47.63 | | | | | |
| 34,631,514,432.92 | Capital Expenditure: Economic Sector: | 11 | 46,147,589,052.46 | 60,729,723,476.40 | 56,592,814,524.57 | 4,136,908,951.83 | 14,582,134,423.94 | 75.99 | | | | | |
| 20,860,994.50 | Capital Expenditure: Law & Justice: | 11 | 79,698,197.42 | 1,415,738,888.00 | 2,259,850,000.00 | (844,111,112.00) | 1,336,040,690.58 | 5.63 | | | | | |
| 14,645,432,016.62 | Capital Expenditure: Regional Development: | 11 | 3,090,955,531.07 | 7,958,844,747.00 | 13,967,636,982.33 | (6,008,782,235.33) | 4,867,889,215.93 | 38.84 | | | | | |
| 6,485,985,757.82 | Capital Expenditure: Social Service Sector: | 11 | 7,400,484,078.56 | 17,931,481,272.11 | 21,029,181,272.11 | (3,097,700,000.00) | 10,530,997,193.55 | 41.27 | | | | | |
| | Capital Expenditure: Funded From Aids & Grants: | 10 | | | | | | | | | | | |
| 57,636,322,172.08 | TOTAL CAPITAL EXPENDITURE: | | 58,595,443,689.55 | 91,975,955,578.68 | 102,164,113,377.01 | (10,188,157,798.33) | 33,380,511,889.13 | 63.71 | | | | | |
| | Less: Transfer to CRF to Fund Recurrent Expenditures | | 0.00 | | | | 0.00 | | | | | | |
| | Intangible Assets | | 0.00 | | | | 0.00 | | | | | | |
| 24,469,665,400.96 | CLOSING BALANCE: | | 13,981,480,078.29 | | | | | | | | | | |

The Accompanying Notes Form Part of these statements

SAIDU ABUBAKAR PHD.FCA, FCA
ACCOUNTANT GENERAL
BAUCHI STATE

**BAUCHI STATE GOVERNMENT
OF NIGERIA**



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

BAUCHI STATE

ISSUED BY

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

2022

List of Abbreviations/Acronyms

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

1.0 Introduction

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

The standardised COA and the GPFS is hereby adopted by BAUCHI State Government to comply with FAAC directive to harmonise public sector accounts reporting in Nigeria.

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

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

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 purposes for which Cash was used and the Cash balances at the reporting date. The measurement focus in the GPFS balances are Cash and changes during the period. Therefore, Bank Reconciliation Statement shall form integral part of periodic Reports in Bauchi State.

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

This Accounting Policy addresses the following fundamental accounting issues:

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

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

Accounting Policies:

1. Accounting Terminologies / Definitions

- I. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Bauchi State Government in preparing and presenting Financial Statements.
- II. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- III. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- IV. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- V. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- VI. **Cash receipts** are cash inflows.
- VII. **Cash payments** are cash outflows.
- VIII. **Cash Controlled by Bauchi State Government:** Cash is deemed to be controlled by Bauchi State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and also exclude or regulate 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 considered to be cash 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 at a profit or full cost recovery;
 - Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
 - Is controlled by a public sector management or the government.
- X. **Notes to the General Purpose Financial Statement (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. It also Comprises of Accounting Policies and Notes to the Financial Statements. In Bauchi State, the GPFS Accounting Policy include the following:

- I. Statement 1- Cash Flow Statements: Statement of Cash Receipts and Payments which:
 - recognizes all Cash Receipts, Cash Payments, Cash equivalents 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); it comprise of Non Current asset, Current asset, Capital, Current Liabilities and Non Current liabilities.
- III. Statement 3- Statement of Consolidated Revenue Fund: Statement Recurrent Financial Performance (also known as Profit & Loss Account);
- IV. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
- V. Notes to the Accounts: Additional disclosures to explain the GPFS; and
- VI. Accounting Policies and Explanatory Notes

a) Basis of Accounting of the Financial Statements

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

b) Compliance with Relevant Statutes

The Financial Statements presented comply with the provisions of the constitution of the Federal Republic of Nigeria 1999 as amended, the Finance (Control and Management Act 1958 now CAP F26 LFN 2004, the State Financial Regulations (2010) and in agreement with the Standardized Reporting format approved by the Government of Federal Republic of Nigeria and other relevant Rules and Regulations.

c) Accounting Period

The Financial Statements are for the period 1st January to 31st December, 2022 and corresponding period of 2021.

d) Reporting Currency.

The Financial Statements are prepared in Nigerian Naira (₦).

e) MDA for Consolidation.

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

f) Comparative Information of previous year.

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

g) Budget Figures

The Budget figures in the Financial year are the entire initial and Revised Budget as approved in accordance with the Appropriation Act of the Bauchi State House of Assembly.

h) External Assistance: Aid & Grants

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

i) Loans Granted

Payments made to Local Government during the year are classified as Investments and repayments of such Loans reduces the amount of the Investments.

j) Public Debts

Public Debts consists of Loans received from Multi-lateral and Bi-lateral Organizations while, Internal Loans include transactions of Nigeria Treasury Bills, Bonds etc. The balances on these accounts are reflected in the financial Statements and are subject to reconciliation with the National Debt Management Agency.

k) Transactions in Foreign Currencies.

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

l) Assets and Liabilities

These are stated at their net value

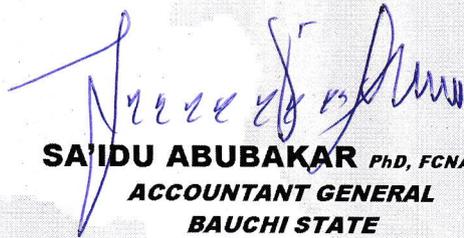
m) Advances and Imprest Accounts

It is the policy of the State Government that all advances granted shall be retired before the end of the financial year. However, where advance is given out close to the financial year end or an

advance already given could not be accounted for, such an advance (or balance outstanding) is treated as cash equivalent in the cash flow Statements since there is no proof that such funds have been utilized.

n) Cash and Cash Equivalent

These include cash at hand, cash at Bank and Cash equivalents at the end of the financial year.



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

BAUCHI STATE

NOTES TO THE ACCOUNTS

BAUCHI STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

| NOTE | DETAILS | | GROSS STATUTORY PERFORMANCE | | | |
|------|--|---------------------------------|-----------------------------|----------------------------|--------------------------|--|
| | Ref. Note | Actual | Total Budget | Variance | Remarks | |
| IA | | N | | | | |
| | A- Share of Statutory Allocation from FAAC | | | | | |
| | Net Share of Statutory Allocation from FAAC | 45,409,023,690.91 | 64,938,107,747.96 | (19,529,084,057.05) | | |
| | Add: Deduction at Source for loan Repayment | | | | | |
| | Share of Statutory Allocation - others | 5,997,421,835.83 | 2,500,000,000.00 | 3,497,421,835.83 | | |
| | Share of Federal Accounts Allocation- Excess Crude Oil | 529,928,362.98 | 700,000,000.00 | (170,071,637.02) | | |
| | Total (GROSS) FAAC Allocation to State | 51,936,373,889.72 | 68,138,107,747.96 | (16,201,733,858.24) | | |
| | B. Value Added Tax | | | | | |
| | Share of Value Added Tax (VAT) | 28,919,491,072.90 | 16,608,321,097.20 | 12,311,169,975.70 | | |
| IB | 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 | 2,613,544,113.01 | 1,368,474,219.45 | 3,982,018,332.46 | | |
| | FEBRUARY | 649,831,121.58 | 1,314,094,475.07 | 1,963,925,596.65 | | |
| | MARCH | 1,401,496,116.49 | 1,242,374,709.43 | 2,643,870,825.92 | | |
| | APRIL | 2,654,585,934.83 | 1,288,386,878.10 | 3,942,972,812.93 | | |
| | MAY | 2,213,610,031.70 | 1,264,864,017.85 | 3,478,474,049.55 | | |
| | JUNE | 1,712,066,040.50 | 1,250,975,107.33 | 2,963,041,147.83 | | |
| | JULY | 3,387,053,086.80 | 1,297,359,364.00 | 4,684,412,450.80 | | |
| | AUGUST | 4,745,375,834.26 | 1,334,974,455.46 | 6,080,350,289.72 | | |
| | SEPTEMBER | 2,076,810,160.34 | 1,392,106,482.96 | 3,468,916,643.30 | | |
| | OCTOBER | 2,327,563,494.83 | 1,399,050,421.45 | 3,726,613,916.28 | | |
| | NOVEMBER | 1,816,315,475.85 | 1,488,785,529.49 | 3,305,101,005.34 | | |
| | DECEMBER | 3,630,307,466.29 | 1,539,019,153.84 | 5,169,326,620.13 | | |
| | TOTAL | 29,228,558,876.48 | 16,180,464,814.43 | 45,409,023,690.91 | | |
| IC | OTHER FAAC COMPONENT (VAT, EXCESS CRUDE, etc) | | | | | |
| | DETAILS OF SHARE OF STATUTORY ALLOCATION CONT. | | | | | |
| | | EXCESS | | | | |
| | MONTH | CRUDE/EXCHANGE GAINS AND OTHERS | VALUE ADDED TAX (VAT) | FOREX EQUALISATION ACCOUNT | TOTAL 2022 | |
| | JANUARY | 1,583,197,515.12 | 2,291,055,923.06 | - | 7,856,271,770.64 | |
| | FEBRUARY | 1,536,867,419.05 | 2,669,116,720.50 | - | 6,169,909,736.20 | |
| | MARCH | 790,469,994.22 | 2,107,059,573.43 | - | 5,541,400,393.57 | |
| | APRIL | 29,606,231.14 | 2,599,023,027.58 | - | 6,571,602,071.65 | |
| | MAY | 105,277,121.30 | 2,147,638,691.24 | - | 5,731,389,862.09 | |
| | JUNE | 31,066,739.94 | 2,419,280,632.15 | - | 5,413,388,519.92 | |
| | JULY | 30,809,431.74 | 2,389,033,501.85 | - | 7,104,255,384.39 | |
| | AUGUST | 31,541,016.79 | 2,174,381,325.55 | - | 8,286,272,632.06 | |
| | SEPTEMBER | 171,564,500.29 | 2,605,358,206.43 | - | 6,245,839,350.02 | |
| | OCTOBER | 940,006,330.70 | 2,407,464,770.00 | - | 7,074,085,016.98 | |
| | NOVEMBER | 672,679,958.66 | 2,592,940,938.38 | - | 6,570,721,902.38 | |
| | DECEMBER | 604,263,939.85 | 2,517,137,762.73 | - | 8,290,728,322.71 | |
| | TOTAL | 6,527,350,198.81 | 28,919,491,072.90 | - | 80,855,864,962.62 | |
| 2A | Internally Generated Revenue (Independent Revenue) | | Actual | Total Budget | Variance | |

| | | | | | |
|----|---|------------------|----------------|--------------------|---|
| | STATE TELEVISION (BATV) | - | 15,000,000.00 | (15,000,000.00) | ✓ |
| | STATE RADIO CORP. (BRC) | - | 25,000,000.00 | (25,000,000.00) | ✓ |
| | BAUHI STATE URBAN WATER AND SEWERAGES CORPORATION | - | 130,000,000.00 | (130,000,000.00) | ✓ |
| | MINISTRY OF EDUCATION | | | | |
| | AMINU SALEH COLLEGE OF EDUCATION, AZARE | - | 99,509,000.00 | (99,509,000.00) | ✓ |
| | COLLEGE OF AGRICULTURE | - | 20,075,000.00 | (20,075,000.00) | ✓ |
| | CLIS MISAU | | | | |
| | A.T.A. POLYTECHNIC, BAUCHI | - | 25,510,000.00 | - | ✓ |
| | BACYWARD | | | | |
| | COLLEGE OF NURSING AND MIDWIFERY | | | | |
| | DRUGS AND MEDICAL CONSUMABLES MGT AGENCY | | | | |
| | MINISTRY OF TOURISM AND CULTURE | 118,500.00 | 13,750,000.00 | (13,750,000.00) | ✓ |
| | ABUBAKAR TAFARI ALI POLYTECHNIC | | 21,000,000.00 | (20,881,500.00) | ✓ |
| | TOTAL- Earnings | 2,527,240.00 | 467,372,560.00 | (439,335,320.00) | ✓ |
| | | Actual | Total Budget | Variance | |
| 2F | Rent on Government Buildings | 6,677,408.91 | 21,931,000.00 | (15,253,591.09) | ✓ |
| | OFFICE OF THE ACCOUNTANT GENERAL | | | | |
| | MINISTRY OF AGRICULTURE | | | | |
| | MINISTRY OF TOURISM AND CULTURE | | | | |
| | GALAMBI RANCHING | | | | |
| | MINISTRY OF COMMERCE & INDUSTRY | | | | |
| | STATE DEVELOPMENT BOARD | | | | |
| | MINISTRY OF INFORMATION, TOURISM & CULTURE | | | | |
| | SPORTS COUNCIL | 861,000.00 | 400,000.00 | 461,000.00 | ✓ |
| | MINISTRY OF ENVIRONMENT & FORESTRY | | | | |
| | SSG | | | | |
| | MINISTRY OF ANIMAL & NOMADIC RESETTLEMENT | | | | |
| | TOTAL- Rent on Government Buildings | 7,538,408.91 | 22,331,000.00 | (14,792,591.09) | ✓ |
| 2G | Rent on Lands & Others | Actual | Total Budget | Variance | |
| | MINISTRY OF AGRICULTURE | | 10,000,000.00 | (10,000,000.00) | ✓ |
| | GALAMBI RANCHING COMPANY | | | | |
| | MINISTRY OF HOUSING AND ENVIRONMENT | | 8,000,000.00 | (8,000,000.00) | ✓ |
| | MINISTRY OF LANDS AND SURVEY | | 100,000,000.00 | (100,000,000.00) | ✓ |
| | BASEPA | 273,128.33 | 400,000.00 | (126,871.67) | ✓ |
| | TOTAL- Rent on Lands & Others | 273,128.33 | 118,400,000.00 | (118,126,871.67) | ✓ |
| 2H | Repayments | Actual | Total Budget | Variance | |
| | OFFICE OF THE ACCOUNTANT GENERAL | 5,690,977,315.53 | 981,559,975.55 | 4,709,417,339.98 | ✓ |
| | MINISTRY OF COMMERCE | | | | |
| | TOTAL- Repayments | 5,690,977,315.53 | 981,559,975.55 | (4,709,417,339.98) | ✓ |
| 2I | Investment Income | Actual | Total Budget | Variance | |
| | OFFICE OF THE ACCOUNTANT GENERAL | 17,716,217.94 | 200,000.00 | 17,516,217.94 | ✓ |
| | MINISTRY OF AGRICULTURE | | | | |
| | TOTAL- Investment Income | 17,716,217.94 | 200,000.00 | 17,516,217.94 | ✓ |
| 2J | Interest Earned | Actual | Total Budget | Variance | |
| | OFFICE OF THE ACCOUNTANT GENERAL | 16,885,435.75 | 320,000,000.00 | (303,114,564.25) | ✓ |
| | TOTAL-Interest Earned | 16,885,435.75 | 320,000,000.00 | (303,114,564.25) | ✓ |
| 2K | Re-Imbursement | Actual | Total Budget | Variance | |

| | | | | |
|----|---|-------------------------|-------------------------|-----------------------|
| | BAUCHI STATE HOUSE OF ASSEMBLY | 98,547,225.62 | 144,205,154.78 | 45,657,929.16 |
| | MINISTRY OF INFORMATION AND COMMUNICATION | 86,060,587.84 | 113,536,190.94 | 27,475,603.10 |
| | OFFICE OF THE HEAD OF CIVIL SERVICE | 921,725,953.81 | 933,209,195.00 | 11,483,241.19 |
| | OFFICE OF STATE AUDITOR GENERAL | 213,132,031.13 | 236,066,990.94 | 22,934,959.81 |
| | OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT | 128,974,554.60 | 151,013,494.28 | 22,038,939.68 |
| | AUDIT SERVICE COMMISSION | | 9,176,431.97 | 9,176,431.97 |
| | CIVIL SERVICE COMMISSION | 16,437,213.49 | 18,242,937.12 | 1,805,723.63 |
| | LOCAL GOVERNMENT SERVICE COMMISSION | 16,461,795.47 | 20,122,207.24 | 3,660,411.77 |
| | MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE | 295,788,318.31 | 315,338,019.16 | 19,549,700.85 |
| | MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES | | | |
| | TOTAL | 2,054,266,993.90 | 2,252,101,640.22 | 197,834,646.32 |
| | Economic Sector: | Actual | Total Budget | Variance |
| 4B | MINISTRY OF AGRICULTURE | 936,653,945.85 | 1,042,325,021.47 | 105,671,075.62 |
| | MINISTRY OF FINANCE-HQTRS | 137,370,170.12 | 174,385,072.88 | 37,014,902.76 |
| | OFFICE OF THE ACCOUNTANT GENERAL | 610,448,654.95 | 725,606,719.80 | 115,158,064.85 |
| | MIN OF COMMERCE AND INDUSTRY | 127,935,157.09 | 131,113,683.92 | 3,178,526.83 |
| | MIN OF COOPERATIVES AND SME DEVELOPMENT | 45,452,736.78 | 70,713,161.00 | 25,260,424.22 |
| | MINISTRY OF POWER, SCIENCE & TECHNOLOGY | 42,188,742.37 | 49,768,284.00 | 7,579,541.63 |
| | MINISTRY OF NATURAL RESOURCES | 4,486,656.24 | 5,445,973.12 | 959,316.88 |
| | MINISTRY OF WORKS AND TRANSPORT | 349,821,592.48 | 405,279,999.83 | 55,458,407.35 |
| | MINISTRY OF TOURISM AND CULTURE | 191,005,474.41 | 206,128,320.04 | 15,122,845.63 |
| | MINISTRY OF LANDS AND SURVEY | 121,303,686.85 | 156,373,647.60 | 35,069,960.75 |
| | STATE PLANNING COMMISSION | 74,849,011.48 | 91,104,045.16 | 16,255,033.68 |
| | MINISTRY OF WATER RESOURCES | 35,677,798.83 | 48,263,160.92 | 12,585,362.09 |
| | MINISTRY OF HOUSING AND ENVIRONMENT | 150,640,370.41 | 153,650,398.48 | 3,010,028.07 |
| | TOTAL | 2,827,833,997.86 | 3,260,157,488.22 | 432,323,490.36 |
| | Actual | Total Budget | Variance | |
| 4C | Law & Justice: | | | |
| | JUDICIAL SERVICE COMMISSION | 71,840,895.11 | 99,387,704.08 | 27,546,808.97 |
| | THE JUDICIARY | 1,681,393,111.25 | 2,085,700,370.13 | 404,307,258.88 |
| | SHARIA COURT OF APPEAL | 1,005,320,046.01 | 1,153,040,192.96 | 147,720,146.95 |
| | MINISTRY OF JUSTICE | 127,175,173.92 | 139,329,337.29 | 12,154,163.37 |
| | TOTAL | 2,885,729,226.29 | 3,477,457,604.46 | 591,728,378.17 |
| | Actual | Total Budget | Variance | |
| 4D | Regional Development: | | | |
| | Actual | Total Budget | Variance | |
| 4E | Social Service Sector: | | | |
| | MINISTRY OF WOMEN AFFAIRS AND CHILD DEV. | 21,975,725.77 | 23,871,475.44 | 1,895,749.67 |
| | MINISTRY OF EDUCATION | 4,274,453,704.25 | 4,764,916,761.00 | 490,463,056.75 |
| | TEACHERS SERVICE COMMISSION | 11,795,693.18 | 13,488,959.59 | 1,693,266.41 |
| | MINISTRY OF HEALTH | 565,873,467.35 | 600,933,973.80 | 35,060,506.45 |
| | MINISTRY OF YOUTH AND SPORTS DEVELOPMENT | 148,572,290.88 | 149,249,895.28 | 677,604.40 |
| | MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS | 55,569,272.97 | 60,456,808.70 | 4,887,535.73 |
| | TOTAL | 5,078,240,154.40 | 5,612,917,873.81 | 534,677,719.41 |
| | Actual | Total Budget | Variance | |
| 4F | Administrative Sector: | | | |
| | STATE BOUNDARY COMMISSION | | 4,593,379.44 | 4,593,379.44 |
| | Actual | Total Budget | Variance | |

| BUDGET MONITORING, PRICE INTEL. AND PUBLIC PROC. UNIT (DUE PROC) | | | |
|--|-------------------------|-------------------------|-----------------------|
| | | | |
| OFFICE OF THE CHIEF OF STAFF | - | - | - |
| STATE EMERGENCY MANAGEMENT AGENCY | 2,246,949.68 | 4,223,091.00 | 1,976,141.32 |
| SUSTAINABLE DEVELOPMENT GOALS | - | - | - |
| BAUCHI STATE SOCIAL INVESTMENT PROGRAMME | - | - | - |
| AGENCY FOR ORPHANS AND VULNERABLE CHILDREN | - | - | - |
| BUREAU OF PRIVATISATION AND ECONOMIC REFORMS | - | - | - |
| AGENCY FOR PEOPLE LIVING WITH DISABILITY | 89,562,552.55 | 115,991,726.76 | 26,429,174.21 |
| BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM. | 10,000,000.00 | 92,582,964.83 | 82,582,964.83 |
| STATE TELEVISION (BATV) | 67,166,320.25 | 77,472,747.00 | 10,306,426.75 |
| STATE RADIO CORP. (BRC) | 100,341,183.37 | 115,795,039.44 | 15,453,856.07 |
| BUREAU FOR INFORMATION TECHNOLOGY | 29,341,308.36 | 55,858,286.09 | 26,516,977.73 |
| BAUCHI STATE PENSION BOARD | (1,364,366.36) | 5,343,190.00 | 6,707,556.36 |
| LOCAL GOVERNMENT PENSION BOARD | 6,631,090.99 | 7,045,888.00 | 414,797.01 |
| STATE INDEPENDENT ELECTORAL COMMISSION | 20,122,232.91 | 21,309,733.02 | 1,187,500.11 |
| BAUCHI STATE SHARIAH COMMISSION | 93,958,176.34 | 104,242,718.00 | 10,284,541.66 |
| MUSLIMS PILGRIMS WELFARE BOARD | 6,809,261.69 | 8,237,717.00 | 1,428,455.31 |
| CHRISTIAN PILGRIMS WELFARE BOARD | 6,671,938.18 | 7,849,009.64 | 1,177,071.46 |
| TOTAL | 431,486,647.96 | 620,545,490.22 | 189,058,842.26 |
| | | | |
| 4G ECONOMIC SECTOR | Actual | Total Budget | Variance |
| BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP) | 347,289,205.60 | 370,926,661.84 | 23,637,456.24 |
| BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC) | 33,217,674.00 | 50,862,681.40 | 17,645,007.40 |
| GALAMBI RANCHING COMPANY | 35,995,969.18 | 54,130,116.00 | 18,134,146.82 |
| COLLEGE OF AGRICULTURE | 376,743,468.35 | 454,506,208.62 | 77,762,740.27 |
| DEBT MANAGEMENT OFFICE | 37,241,192.73 | 39,889,435.08 | 2,648,242.35 |
| BOARD OF INTERNAL REVENUE - STATE | 369,143,703.96 | 648,412,015.60 | 279,268,311.64 |
| BAUCHI ROADS AND TRAFFIC AGENCY | - | 16,000,000.00 | 16,000,000.00 |
| BAUCHI STATE TOURISM BOARD | 20,052,596.17 | 25,164,403.00 | 5,111,806.83 |
| BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION | 205,708,713.72 | 213,556,179.12 | 7,847,465.40 |
| RUWASSA | 51,808,428.27 | 109,971,146.72 | 58,162,718.45 |
| BASEPA | 461,374,315.90 | 462,352,925.57 | 978,609.67 |
| TOTAL | 1,938,575,267.88 | 2,445,771,772.95 | 507,196,505.07 |
| | | | |
| 4H Regional Development | Actual | Total Budget | Variance |
| STATE DEVELOPMENT BOARD | 88,735,508.14 | 111,023,589.00 | 22,288,080.86 |
| TOTAL | 88,735,508.14 | 111,023,589.00 | 22,288,080.86 |
| | | | |
| 4I SOCIAL SERVICE SECTOR | | | |
| STATE UNIVERSAL BASIC EDUCATION | 37,117,968.94 | 59,691,483.33 | 22,573,514.39 |
| AGENCY FOR NOMADIC EDUCATION | 221,814,967.27 | 239,654,629.76 | 17,839,662.49 |
| SPECIAL SCHOOLS MANAGEMENT BOARD | 355,757,988.72 | 405,742,634.00 | 49,984,665.28 |
| STATE SCHOLARSHIP BOARD | 10,209,246.75 | 11,205,298.07 | 996,051.32 |
| STATE UNIVERSITY | 288,978,893.49 | 796,293,536.00 | 507,314,642.51 |
| AMINU SALEH COLLEGE OF EDUCATION, AZARE | 1,831,361,855.75 | 1,887,244,807.00 | 55,882,951.25 |
| A.D. RUFAT CLIS, MISAU | 945,573,446.32 | 1,015,591,466.02 | 70,018,019.70 |
| A.T.A. POLYTECHNIC, BAUCHI | 1,368,744,431.48 | 1,438,966,179.85 | 70,221,748.37 |

| | Actual | Total Budget | Variance |
|---|--------------------------|--------------------------|-------------------------|
| 5 Employers Contribution to Pension According to Sector | | | |
| ECONOMIC SECTOR | | | |
| OFFICE OF THE HEAD OF CIVIL SERVICE | 25,619,808.88 | 31,000,000.00 | 5,380,191.12 |
| BOARD OF INTERNAL REVENUE - STATE | 16,050,151.81 | 16,100,000.00 | 49,848.19 |
| | 41,669,960.69 | 47,100,000.00 | 5,430,039.31 |
| OVER HEAD COST | | | |
| Administrative Sector: | | | |
| GOVERNMENT HOUSE | 2,304,708,313.61 | 2,612,601,250.00 | 307,892,936.39 |
| DEPUTY GOVERNOR'S OFFICE | 303,569,052.00 | 417,423,369.00 | 113,854,317.00 |
| GOVERNOR'S OFFICE (SSC'S OFFICE) | 24,714,018,749.94 | 25,049,718,155.22 | 335,699,280.28 |
| BAUCHI STATE HOUSE OF ASSEMBLY | 1,544,772,964.17 | 2,383,969,297.73 | 839,196,333.56 |
| MINISTRY OF INFORMATION AND COMMUNICATION | 94,603,785.51 | 162,120,000.00 | 67,516,214.49 |
| OFFICE OF THE HEAD OF CIVIL SERVICE | 356,960,259.74 | 450,717,585.00 | 93,757,325.26 |
| OFFICE OF STATE AUDITOR GENERAL | 47,933,900.00 | 117,200,000.00 | 69,266,100.00 |
| OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT | 2,235,750.00 | 40,850,000.00 | 38,614,250.00 |
| AUDIT SERVICE COMMISSION | | 20,200,000.00 | 20,200,000.00 |
| CIVIL SERVICE COMMISSION | 15,426,906.53 | 30,012,810.00 | 14,585,903.47 |
| LOCAL GOVERNMENT SERVICE COMMISSION | 5,790,520.00 | 36,700,000.00 | 30,909,480.00 |
| MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE | 524,208,929.23 | 597,500,000.00 | 73,291,070.77 |
| MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES | 8,671,750.85 | 43,630,000.00 | 34,958,249.15 |
| TOTAL | 29,922,701,006.58 | 31,962,642,466.95 | 2,039,741,460.37 |
| 6B Economic Sector: | | | |
| MINISTRY OF AGRICULTURE | 12,511,496.00 | 161,000,000.00 | 148,488,504.00 |
| MINISTRY OF FINANCE-HQTRS | 3,659,134,111.04 | 3,743,815,635.53 | 84,681,524.49 |
| OFFICE OF THE ACCOUNTANT GENERAL | 619,804,135.18 | 737,439,500.00 | 117,635,364.82 |
| MIN OF COMMERCE AND INDUSTRY | 47,582,963.40 | 73,332,342.00 | 25,749,378.60 |
| MIN OF COOPERATIVES AND SME DEVELOPMENT | 11,680,746.74 | 38,660,000.00 | 26,979,253.26 |
| MINISTRY OF POWER, SCIENCE & TECHNOLOGY | 23,025,455.00 | 55,300,000.00 | 32,274,545.00 |
| MINISTRY OF NATURAL RESOURCES | 5,205,582.10 | 46,780,000.00 | 41,574,417.90 |
| MINISTRY OF WORKS AND TRANSPORT | 143,391,113.44 | 210,886,741.00 | 67,495,627.56 |
| MINISTRY OF TOURISM AND CULTURE | 23,057,044.77 | 73,966,500.00 | 50,909,455.23 |
| MINISTRY OF LANDS AND SURVEY | 47,887,972.65 | 119,950,000.00 | 72,062,027.35 |
| STATE PLANNING COMMISSION | 72,545,650.00 | 164,517,100.00 | 91,971,450.00 |
| MINISTRY OF WATER RESOURCES | 8,062,150.00 | 32,355,050.00 | 24,292,900.00 |
| MINISTRY OF HOUSING AND ENVIRONMENT | 13,071,742.79 | 26,436,000.00 | 13,364,257.21 |
| TOTAL | 4,686,960,163.11 | 5,484,438,868.53 | 797,478,705.42 |
| 6C Law & Justice: | | | |
| JUDICIAL SERVICE COMMISSION | 29,916,851.00 | 101,350,000.00 | 71,433,149.00 |
| THE JUDICIARY | 100,504,664.75 | 643,266,000.00 | 542,761,335.25 |
| SHARIA COURT OF APPEAL | 49,033,658.00 | 227,135,000.00 | 178,101,342.00 |
| MINISTRY OF JUSTICE | 471,171,084.76 | 591,525,772.00 | 120,354,687.24 |
| TOTAL | 650,626,258.51 | 1,563,276,772.00 | 912,650,513.49 |
| 6D Regional Development: | | | |
| TOTAL | | | |

| 6E | Social Service Sector: | Actual | Total Budget | Variance |
|----|--|--------------------------|--------------------------|-------------------------|
| | MINISTRY OF WOMEN AFFAIRS AND CHILD DEV. | 235,034,400.00 | 369,050,000.00 | 134,015,600.00 |
| | MINISTRY OF EDUCATION | 825,608,692.78 | 1,093,750,000.00 | 268,141,307.22 |
| | TEACHERS SERVICE COMMISSION | 16,752,107.50 | 47,164,000.00 | 30,411,892.50 |
| | MINISTRY OF HEALTH | 454,177,081.00 | 536,806,000.00 | 82,628,919.00 |
| | MINISTRY OF YOUTH AND SPORTS DEVELOPMENT | 111,339,925.00 | 111,940,000.00 | 600,075.00 |
| | MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS | - | 146,860,000.00 | 146,860,000.00 |
| | TOTAL | 1,642,912,206.28 | 2,305,570,000.00 | 662,657,793.72 |
| | OVERHEAD COST SUMMARY | | | |
| | Administrative Sector: | 29,922,901,006.58 | 31,962,642,466.95 | 2,039,741,460.37 |
| | Economic Sector: | 4,686,960,163.11 | 5,484,438,868.53 | 797,478,705.42 |
| | Law & Justice: | 650,626,258.51 | 1,563,276,772.00 | 912,650,513.49 |
| | Regional Development: | - | - | - |
| | Social Service Sector: | 1,642,912,206.28 | 2,305,570,000.00 | 662,657,793.72 |
| | TOTAL | 36,903,399,634.48 | 41,315,928,107.48 | 4,412,528,473.00 |
| | | | | |
| | | | | |
| | | | | |
| 7 | Consolidated Revenue Fund Charges (Pension & Gratuity) | | | |
| | Administrative Sector: | | | |
| | Pension and Gratuity | 7,344,329,409.08 | 7,437,079,182.00 | 92,749,772.92 |
| | Severance Gratuity | - | - | - |
| | TOTAL | 7,344,329,409.08 | 7,437,079,182.00 | 92,749,772.92 |
| | | | | |
| | | | | |
| | | | | |
| 8A | SUBVENTION TO PARASTATALS | | | |
| | Administrative Sector: | | | |
| | STATE BOUNDARY COMMISSION | 6,613,473.23 | 34,250,000.00 | 27,636,526.77 |
| | PROC. UNIT (DUE PROCESS) | 7,603,969.92 | 79,500,000.00 | 71,896,030.08 |
| | OFFICE OF THE CHIEF OF STAFF | 80,091,522.54 | 438,000,000.00 | 357,908,477.46 |
| | STATE EMERGENCY MANAGEMENT AGENCY | 158,756,579.83 | 265,100,000.00 | 106,343,420.17 |
| | SUSTAINABLE DEVELOPMENT GOALS | - | 87,800,000.00 | 87,800,000.00 |
| | BAUCHI STATE SOCIAL INVESTMENT PROGRAMME | - | 60,050,000.00 | 60,050,000.00 |
| | AGENCY FOR ORPHANS AND VULNERABLE CHILDREN | 299,546,498.77 | 406,350,000.00 | 106,803,501.23 |
| | BUREAU OF PRIVATISATION AND ECONOMIC REFORMS | - | 55,900,000.00 | 55,900,000.00 |
| | AGENCY FOR PEOPLE LIVING WITH DISABILITY | 22,313,023.14 | 241,050,000.00 | 218,736,976.86 |
| | BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM. | 9,000,000.00 | 90,968,000.00 | 81,968,000.00 |
| | STATE TELEVISION (BATV) | 50,255,265.50 | 59,704,420.00 | 9,449,154.50 |
| | STATE RADIO CORP. (BRC) | 13,000,000.00 | 101,450,000.00 | 88,450,000.00 |
| | BUREAU FOR INFORMATION TECHNOLOGY | 23,328,549.50 | 69,700,000.00 | 46,371,450.50 |
| | BAUCHI STATE PENSION BOARD | 1,650,000.00 | 9,261,979.00 | 7,611,979.00 |
| | LOCAL GOVERNMENT PENSION BOARD | - | 13,162,000.00 | 13,162,000.00 |
| | STATE INDEPENDENT ELECTORAL COMMISSION | 21,566,710.11 | 52,155,000.00 | 30,588,289.89 |

| | | | | | |
|-----------|---|-----------------------|-------------------------|-------------------------|--|
| | BAUCHI STATE SHARIAH COMMISSION | 39,798,893.50 | 57,564,160.00 | 17,765,266.50 | |
| | MUSLIMS PILGRIMS WELFARE BOARD | 32,363,750.00 | 87,740,775.00 | 55,377,025.00 | |
| | CHRISTIAN PILGRIMS WELFARE BOARD | 12,441,684.50 | 54,315,000.00 | 41,873,315.50 | |
| | TOTAL | 778,329,920.54 | 2,264,021,334.00 | 1,485,691,413.46 | |
| | | | | | |
| | | | | | |
| | | | | | |
| 8B | Economic Sector: | Actual | Total Budget | Variance | |
| | BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP) | 303,983.75 | 14,900,000.00 | 14,596,016.25 | |
| | BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC) | 4,179,653.25 | 24,820,000.00 | 20,640,346.75 | |
| | GALAMBI RANCHING COMPANY | 540,278.50 | 9,895,208.00 | 9,354,929.50 | |
| | COLLEGE OF AGRICULTURE | - | 63,900,000.00 | 63,900,000.00 | |
| | DEBT MANAGEMENT OFFICE | 76,859,944.29 | 89,710,000.00 | 12,850,055.71 | |
| | BOARD OF INTERNAL REVENUE - STATE | 690,153,399.78 | 833,340,476.00 | 143,187,076.22 | |
| | BAUCHI ROADS AND TRAFFIC AGENCY | 12,973,180.00 | 255,750,000.00 | 242,776,820.00 | |
| | BAUCHI STATE TOURISM BOARD | 1,831,249.50 | 57,250,000.00 | 55,418,750.50 | |
| | BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION | - | 84,322,862.83 | 84,322,862.83 | |
| | RUWASSA | 4,029,375.00 | 38,940,000.00 | 34,910,625.00 | |
| | BASEPA | 33,735,801.16 | 225,800,000.00 | 192,064,198.84 | |
| | TOTAL | 824,606,865.23 | 1,498,628,546.83 | 674,021,681.60 | |
| | | | | | |
| | | | | | |
| 8C | Regional Development: | Actual | Total Budget | Variance | |
| | STATE DEVELOPMENT BOARD | 223,251,186.25 | 244,000,000.00 | 20,748,813.75 | |
| | TOTAL | 223,251,186.25 | 244,000,000.00 | 20,748,813.75 | |
| | | | | | |
| | | | | | |
| 8D | Social Service Sector: | Actual | Total Budget | Variance | |
| | STATE UNIVERSAL BASIC EDUCATION | 49,330,650.00 | 252,443,535.38 | 203,112,885.38 | |
| | AGENCY FOR NOMADIC EDUCATION | 4,972,050.00 | 12,167,170.00 | 7,195,120.00 | |
| | SPECIAL SCHOOLS MANAGEMENT BOARD | 263,324,748.32 | 351,000,000.00 | 87,675,251.68 | |
| | STATE SCHOLARSHIP BOARD | 136,713,114.90 | 236,598,000.00 | 99,884,885.10 | |
| | STATE UNIVERSITY | - | 175,691,424.00 | 175,691,424.00 | |
| | AMINU SALEH COLLEGE OF EDUCATION, AZARE | 10,997,286.25 | 120,800,000.00 | 109,802,713.75 | |
| | A.D. RUFAL CLS, MISAU | 39,920,000.00 | 124,600,000.00 | 84,680,000.00 | |
| | A.T.A. POLYTECHNIC, BAUCHI | - | 264,620,000.00 | 264,620,000.00 | |
| | STATE LIBRARY BOARD | 1,253,578.85 | 10,550,000.00 | 9,296,421.15 | |
| | BAUCHI STATE AGENCY FOR MASS EDUCATION (BASAME) | 6,161,675.00 | 58,133,000.00 | 51,971,325.00 | |
| | ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE | - | 126,000,000.00 | 126,000,000.00 | |
| | PRIMARY HEALTH CARE DEVELOPMENT AGENCY | 30,568,610.00 | 145,950,000.00 | 115,381,390.00 | |
| | HOSPITALS MANAGEMENT BOARD | 194,764,260.76 | 211,989,813.00 | 17,225,552.24 | |
| | COLLEGE OF NURSING AND MIDWIFERY | 21,542,973.16 | 41,975,000.00 | 20,432,026.84 | |
| | COLLEGE OF HEALTH TECHNOLOGY NINGI | 25,990,000.00 | 104,100,000.00 | 78,110,000.00 | |
| | DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY | 2,064,500.00 | 137,200,000.00 | 135,135,500.00 | |
| | SPECIALIST HOSPITAL BAUCHI | 180,647,483.00 | 279,800,000.00 | 99,152,517.00 | |
| | BACATMA | 6,664,070.00 | 12,700,170.00 | 6,036,100.00 | |
| | HEALTH CONTRIBUTORY MANAGEMENT AGENCY | 34,876,864.05 | 196,110,211.84 | 161,233,347.79 | |

| | | | | | |
|-----|--|--------|--------------------------|--------------------------|----------------------------|
| | BAUCHI STATE HEALTH TRUST FUND | | 32,789,978.14 | 54,259,182.00 | 21,469,203.86 |
| | BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT | | 160,807,436.67 | 277,619,700.00 | 116,812,263.33 |
| | STATE SPORTS COUNCIL | | 75,565,721.72 | 123,470,000.00 | 47,904,278.28 |
| | WIKKI TOURISTS FOOTBALL CLUB, BAUCHI | | 145,487,947.33 | 193,320,000.00 | 47,832,052.67 |
| | TOTAL | | 1,424,442,948.15 | 3,511,097,206.22 | 2,086,654,258.07 |
| | | | | | |
| | | | | | |
| 8E | Subvention to Parastatals (According to Sectors) | | | | |
| | Administrative Sector: | Actual | 778,329,920.54 | 2,264,021,334.00 | 1,485,691,413.46 |
| | Economic Sector: | | 824,606,865.23 | 1,698,628,546.83 | 874,021,681.60 |
| | Law & Justice: | | 223,251,186.25 | 244,000,000.00 | 20,748,813.75 |
| | Regional Development: | | 0 | 0 | - |
| | Social Service Sector: | | 1,424,442,948.15 | 3,511,097,206.22 | 2,086,654,258.07 |
| | | | 3,250,630,920.17 | 7,717,747,087.05 | 4,467,116,166.88 |
| | | | | | |
| 9 | Transfer to Capital Development Fund (According to Sectors) | | | | |
| | Administrative Sector: | Actual | | | |
| | Economic Sector: | | | | |
| | Law & Justice: | | | | |
| | Regional Development: | | | | |
| | Social Service Sector: | | | | |
| | TOTAL Transfer to Capital Development Fund | | | | |
| | | | | | |
| | | | | | |
| | Other Transfers 0 | | | | |
| | Local Government % of Paris club recovery | | | | |
| | | | | | |
| | | | | | |
| 10 | Details of Aid & Grants Received | | | | |
| | Bilateral: | Actual | | | |
| | Multi Lateral | | 8,875,747,667.00 | 16,498,529,281.70 | (7,622,781,614.70) |
| | FG Aid & Grants | | 1,177,552,858.18 | 14,488,461,607.94 | (13,310,908,749.76) |
| | TOTAL Details of Aid & Grants Received | | 10,053,300,525.18 | 32,596,990,889.64 | (22,543,690,364.46) |
| | | | | | |
| | | | | | |
| | | | | | |
| 11A | A- Details of Total Capital Expenditures (According to Sectors) | | | | |
| | Administrative Sector: | Actual | 1,876,716,830.04 | 3,940,167,195.17 | 2,063,450,365.13 |
| | Economic Sector: | | 46,147,589,052.46 | 60,729,723,476.40 | 14,582,134,423.94 |
| | Law & Justice: | | 79,698,197.42 | 1,415,738,888.00 | 1,336,040,690.58 |
| | Regional Development: | | 3,090,955,531.07 | 7,938,844,747.00 | 4,867,889,215.93 |
| | Social Service Sector: | | 7,400,484,078.56 | 17,931,481,272.11 | 10,530,997,193.55 |
| | TOTAL | | 58,595,443,689.55 | 91,975,955,578.68 | 33,380,511,889.13 |
| | | | | | |
| | | | | | |
| | | | | | |
| B- | Details of Capital Expenditures of Parastatals (Included in 11A above) | | | | |
| 11B | Administrative Sector: | Actual | | | |
| | GOVERNMENT HOUSE | | 0 | 0 | - |
| | DEPUTY GOVERNOR'S OFFICE | | 0 | 12,000,000 | 12,000,000.00 |
| | STATE BOUNDARY COMMISSION | | 0 | 56,350,000 | 56,350,000.00 |
| | BUDGET MONITORING, PRICE INTEL. AND PUBLIC PROC. UNIT (DUE PROCESS) | | 23,450,000 | 150,050,000 | 126,600,000.00 |
| | OFFICE OF THE CHIEF OF STAFF | | 342,136,333 | 353,000,000 | 10,861,667.18 |
| | GOVERNOR'S OFFICE (SSG's OFFICE) | | 99,486,941 | 149,000,000 | 49,513,059.40 |
| | STATE EMERGENCY MANAGEMENT AGENCY | | 0 | 98,700,000 | 98,700,000.00 |

| | | | |
|---|----------------|----------------|--|
| ZONAL EDUCATION OFFICE BAUCHI | 147,442.99 | 147,442.99 | |
| ZONAL EDUCATION OFFICE KATAGUM | - | - | |
| ZONAL EDUCATION OFFICE DARAZO | - | - | |
| BAUCHI STATE SCHOLARSHIP BOARD | - | 1,722.75 | |
| SHARIA COURT OF APPEAL | - | - | |
| MINISTRY OF BUDGET & PLAN NING | 66,098.24 | 19,798.24 | |
| BOARD OF INTERNAL REVENUE | 182,533,563.42 | 135,176,667.63 | |
| MINISTRY OF WOMEN AFFAIRS | 366,230.00 | 493,430.00 | |
| MINISTRY OF RURAL DEVELOPMENT | 7,859.13 | 7,859.13 | |
| MINISTRY OF TOURISM & CULTURE | 17,750.00 | 4,405.23 | |
| MINISTRY OF HIGHER EDUCATION | - | - | |
| MINISTRY OF POWER, SCIENCE & TECHNOLOGY | 13,283.04 | 17,723.74 | |
| MINISTRY OF SOLID MINERALS | - | - | |
| MINISTRY OF SOCIAL DEVELOPMENT | - | - | |
| MINISTRY OF HOUSING & ENVIRONMENT | - | - | |
| MINISTRY OF POWER & ENERGY | 53,769,779.07 | 350,441,907.46 | |
| COLLEGE OF HEALTH TECH. NINGI | - | - | |
| BRC (AIDS & GRANTS) | 47,250.00 | 70,250.00 | |
| BUDGET MONITORING PRICE INTELLIGENTE AND PUBLIC PROCURE. UNIT | 1,036.95 | 1,036.95 | |
| SEMA | (2,836,030.08) | (2,900,000.00) | |
| MUSLIM PILGRIMS WELFARE BOARD | 4,591.08 | 7,950.25 | |
| CHRISTIAN PILGRIMS WELFARE BOARD | 36,977.00 | 9,518.13 | |
| BAUCHI STATE TELEVISION (BATV) | 2,113,178.81 | 2,161.58 | |
| BAUCHI STATE PENSION BOARD | - | - | |
| STATE INEC | 14,123.08 | 22,623.08 | |
| COLLEGE OF AGRICULTURE | - | - | |
| BSADP | 4,130.00 | 146.25 | |
| BASAC | - | - | |
| PHCDA AIDS AND GRAND | 515,427,151.03 | 666,107,895.26 | |
| GALAMBI RANCHING | 601.34 | 322.84 | |
| BAUCHI STATE WATER BOARD | - | - | |
| RUWASSA | 4,389,954.02 | 4,909,379.02 | |
| BAUCHI SHARIA COMMISSION | 2,595.50 | 952.00 | |
| BACYWORD | 2,753.32 | 7,256.65 | |
| BASEPA | - | - | |
| SUBEB | - | - | |
| SPECIAL SCHOOLS MANAGEMENT BOARD | 45,061.72 | 4,559.66 | |
| BAUCHI STATE UNIVERSITY | - | - | |
| COLLEGE OF EDUCATION AZARE | 1,377.75 | 4,091.50 | |
| A D RUFAL CLS MISAU | - | - | |
| ATA POLYTECHNIC | 466,687.34 | 466,687.34 | |
| BAUCHI STATE LIBRARY BOARD | 672.99 | 2,094.14 | |
| COLLEGE OF EDUCATION KANGERE | - | - | |
| BACATMA | 3,577.89 | 3,577.89 | |
| COLLEGE OF NURSING AND MIDWIFERY | 31,653.81 | 461,525.26 | |
| PHCDA | 28,583.50 | 12,752.81 | |
| HOSPITAL MANAGEMENT BOARD | (38,695.02) | 3,759.07 | |
| BASHCMA | 2,639,269.56 | 495,623.82 | |
| BHE/FUND | 45,705.21 | - | |
| SPECIALIST HOSPITAL BAUCHI | 39.00 | 15,755.82 | |
| MCSMED | 2,797,507.00 | 3,653.45 | |
| DRUGS MEDICAL AND CONSUMABLES MGT AGENCY | 108,488.60 | 99,488.60 | |
| BASAME | 3,120.75 | 3,943.75 | |

| | | | | | |
|--|------------------------------------|--------------------|------------------|------------------|-------------------|
| BASANE | | | 1,217,929.99 | 61,792.51 | |
| BSDB | | | 2,481.89 | 0.00 | |
| BAUCHI SPORTS COUNCIL | | | (3,198.83) | 1,604.43 | |
| WIKKI TOURIST FC | | | 14,387.45 | 72,446.32 | |
| YANKARI I AND II | | | 2,515,827.20 | 2,515,827.20 | |
| BASOVCA | | | (6,945.98) | 93,999.33 | |
| BASOVCA ADJUSTMENT | | | | (13,884,415.91) | |
| DMO | | | 214.00 | 3,204.75 | |
| STATE BOUNDARY COMMISSION | | | 66,638.00 | 1,464.77 | |
| OFFICE OF THE CHIEF OF STAFF | | | 1,886.25 | 1,886.25 | |
| LOCAL GOVERNMENT PENSION BOARD | | | - | - | |
| SUSTAINABLE DEVELOPMENT GOALS | | | - | - | |
| BAUCHI STATE SOCIAL INVESTMENT OFFICE | | | - | - | |
| BUREAU OF PRIVATISATION AND ECONOMIC REFORMS | | | 10,206.39 | 6,726.86 | |
| AGENCY FOR PEOPLE LIVING WITH DISABILITY | | | 11,150.00 | (2,374,858.40) | |
| BAUCHI ROADS AND TRAFFIC AGENCY (BAROTA) | | | 4,000.00 | 2,750.50 | |
| BAUCHI STATE TOURISM BOARD | | | 23,882,000.00 | 23,882,000.00 | |
| RUWASSA AIDS AND GRANT | | | - | - | |
| YANKARI TRANSPORT SERVICE II | | | - | - | |
| SUBEB GRANT | | | - | - | |
| CONTRACT FINANCING | | | - | - | |
| TOTAL | | | 966,142,629.60 | 1,253,644,974.00 | |
| | | | 5,381,858,682.08 | 6,709,144,831.43 | |
| TOTAL Details of Cash Book Balances | | | | | |
| STATEMENT OF INVESTMENT AND LOANS FOR THE PERIOD ENDED 31ST DECEMBER, 2022 | | | | | |
| 15 | | | | | |
| (A) LOCAL INVESTMENT: QUOTED COMPANIES | | | | | |
| | NAME OF COMPANY | DATE OF INVESTMENT | AMOUNT 2021 | AMOUNT 2022 | INCREASE/DECREASE |
| | BANK OF THE NORTH LTD | 1976 | | | - |
| | ASHAKA CEMENT COMPANY | 1976 | | | - |
| | FCMB Group | 1990 | 15,305,848.55 | 15,305,848.55 | - |
| | JAIZ BANK PLC | 2003 | 150,150,000.00 | 150,150,000.00 | - |
| | ARDOVA (FORTE OIL) | | 1,560,000.00 | 1,560,000.00 | - |
| | OANDO PLC | 2005 | 751,323.20 | 751,323.20 | - |
| | FEN Holdings | | 61,272.75 | 61,272.75 | - |
| | INTERCITY BANK | 2005 | | | - |
| | FIDELITY BANK PLC | | 408,644.64 | 408,644.64 | - |
| | UNITY BANK PLC | | 33,300,666.50 | 33,300,666.50 | - |
| | DANGOTE SUGAR PLC | | 129,420,711.00 | 129,420,711.00 | - |
| | LAFARGE WEST AFRICA PLC | | 9,468.00 | 9,468.00 | - |
| | FLOUR MILLS PLC | | 660,576.00 | 660,576.00 | - |
| | STERLING BANK PLC | | 33,556.95 | 33,556.95 | - |
| | SUB-TOTAL | | 331,662,067.59 | 331,662,067.59 | - |
| (B) LOCAL INVESTMENT NON-QUOTED COMPANIES | | | | | |
| | SUPERCO INDUSTRIES LTD. | | 1,991,250.00 | 1,991,250.00 | - |
| | SEYR NIGERIA LTD | 1977 | 5,937,111.00 | 5,937,111.00 | - |
| | NIGERIA ASBESTORS INDUSTRIES | 1978 | | | - |
| | ALIND NIGERIA LTD | 1981 | 14,417,692.00 | 14,417,692.00 | - |
| | BAUCHI STATE INVESTMENT & PROPERTY | | 300,000,000.00 | 300,000,000.00 | - |
| | NIGER DELTA POWER HOLDINGS | | 25,185,695.00 | 25,185,695.00 | - |
| | BAUCHI HOTELS BOARD | 2001 | 85,504,100.00 | 85,504,100.00 | - |

| | | | | | |
|---|--|-------------------|--------------------|---------------------|--------------------|
| | | | 4,810,668.36 | 4,810,668.36 | - |
| | | | 4,810,668.36 | 4,810,668.36 | - |
| | | | | | |
| n | 41080214 LOAN DEDUCTION | | 137,264,815.01 | 66,223,894.81 | (71,040,920.20) |
| | | | 137,264,815.01 | 66,223,894.81 | (71,040,920.20) |
| o | 41080216 OVER PAYMENT RECOVERABLE OVER PAYMENT RECOVERY | | (20,515,749.05) | (25,295,268.84) | (4,779,519.79) |
| | | | (20,515,749.05) | (25,295,268.84) | (4,779,519.79) |
| p | 41080217 Other Deduction HEALTH INSURANCE SCHEME | | (502,058,321.88) | (692,885,755.27) | (190,827,433.39) |
| | TOTAL OF OTHER PUBLIC FUNDS | | (3,343,541.40) | (3,243,402.98) | 100,138.42 |
| | TOTAL BTL RECEIPT & PAYMENTS | | (6,843,468,364.64) | (13,237,366,261.27) | (6,393,897,896.63) |
| | DOMESTIC ARREARS AS AT YEAR END 31st DECEMBER 2022 | AMOUNT 2021 | | AMOUNT 2022 | |
| | Pension & Gratuity (State Govt) | 15,921,981,329.41 | | 28,058,733,849.20 | |
| | Outstanding Contractors Liabilities (According to MDA) | 6,000,119,157.49 | | 6,000,119,157.49 | |
| | Judgment Debt And Solicitors Fee | 215,019,050.40 | | 277,291,677.18 | |
| | Other (Salary Arrears & Staff Claims) | | | | No update |
| | Electricity Bill Arrears | 1,663,788,819.66 | | 3,229,208,898.69 | |
| | Rented Properties Arrears | 304,043,365.09 | | 277,234,964.55 | |
| | TOTAL DOMESTIC ARREARS | 24,104,951,722.05 | | 37,842,588,547.11 | |