

FINANCIAL HIGHLIGHTS								
Z5	2018	2017	2016	2015	2014	2013	2012	TOTAL
REVENUE								
STATUTORY ALLOCATION	73,994,864,371.06	52,752,731,791.58	42,950,606,349.05	35,523,163,657.92	45,907,507,962.00	43,290,820,420.75	37,281,434,882.08	331,701,129,434.44
VALUE ADDED TAX	12,746,336,432.03	11,365,308,959.68	9,505,666,083.96	9,627,538,725.46	11,510,933,104.85	8,676,257,338.00	9,172,237,484.74	72,604,278,128.72
INTERNALLY GENERATED REVENUE	6,525,458,165.24	5,472,148,744.03	5,157,855,218.68	6,283,433,496.78	4,853,453,184.87	4,936,701,215.00	4,061,831,419.00	37,290,881,443.60
GRANTS/SUBVENTIONS/EXCESS CREUDE	-	1,605,250,000.00	8,836,383,240.00	3,469,487,798.82	8,365,688,136.15	14,985,131,912.00	14,009,535,136.63	51,271,476,223.60
OTHER CAPITAL RECEIPTS	20,835,087,991.72	13,288,740,332.25	17,784,041,205.22	20,657,447,390.84	18,219,988,399.84	13,751,730,784.77	13,036,124,355.93	117,573,160,460.57
TOTAL REVENUE	114,101,746,960.05	84,484,179,827.54	84,234,552,096.91	75,561,071,069.82	88,857,570,787.71	85,640,641,670.52	77,561,163,278.38	610,440,925,690.93
EXPENDITURE								
PERSONNEL COST (MINISTRIES)	13,946,847,709.88	12,683,427,130.56	13,624,109,928.55	16,134,761,643.78	11,884,307,186.22	12,273,962,967.22	13,006,130,200.52	93,553,546,766.73
PENSION & GRATUITY	4,836,977,789.40	4,243,041,784.98	3,588,384,429.89	3,443,540,002.27	2,873,488,034.40	2,584,700,931.14	1,908,597,996.90	23,478,730,968.98
CRF CHARGES	1,147,445,860.03	818,106,985.37	753,163,733.47	1,291,437,157.05	1,636,384,130.76	1,653,753,109.60	2,303,278,404.64	9,603,569,380.92
OVERHEAD COST (MINISTRIES)	31,007,940,510.04	19,002,368,153.07	20,661,461,517.24	14,963,368,123.36	28,060,108,277.33	31,839,949,277.92	25,245,782,415.06	170,780,978,274.02
PUBLIC DEBTS CHARGES	11,737,571,581.42	8,586,245,749.14	7,003,908,264.90	10,146,352,779.36	9,791,135,663.25	15,024,785,253.34	6,624,517,952.23	68,914,517,243.64
PERSONNEL COST (PARASTATALS)	14,277,274,631.69	12,055,930,115.57	9,389,737,790.75	13,480,759,402.52	11,341,391,205.10	10,231,379,760.45	9,928,545,491.29	80,705,018,397.37
RECURRENT GRANTS/SUBVENTIONS	3,599,424,041.37	1,789,848,753.72	1,648,143,275.59	1,482,941,891.61	3,837,475,501.03	1,663,809,675.40	1,482,292,869.21	15,503,936,007.93
CAPITAL EXPENDITURES (PROJECTS)	22,624,808,252.25	22,464,131,868.80	15,854,087,858.46	9,083,093,600.74	16,678,313,378.55	12,456,362,482.72	16,671,618,431.06	115,832,415,872.58
CONTRIBUTORY PENSION	-	14,327,475.42	2,790,259.55	4,769,160.13	1,678,554.00			23,565,449.10
MOVEMENT IN OTHER CASH EQUIVALENTS	(268,279,596.39)	362,974,378.88	1,903,594,848.02	8,021,105,074.10	139,752,912.59	1,391,995,700.13	7,577,906,533.45	19,129,049,850.78
TOTAL EXPENDITURE	102,910,010,779.69	82,020,402,395.51	74,429,381,906.42	78,052,128,834.92	86,244,034,843.23	89,120,699,157.92	84,748,670,294.36	597,525,328,212.05
NET CASH FOR THE YEAR	11,191,736,180.36	2,463,777,432.03	9,805,170,190.49	(2,491,057,765.10)	2,613,535,944.48	(3,480,057,487.40)	(7,187,507,015.98)	12,915,597,478.88
OPENING BALANCE	15,434,777,271.06	12,970,999,839.03	3,165,829,648.54	5,656,887,413.64	3,043,351,469.16	6,523,408,956.56	13,710,915,972.54	60,506,170,570.53
CLOSING BALANCE	26,626,513,451.42	15,434,777,271.06	12,970,999,839.03	3,165,829,648.54	5,656,887,413.64	3,043,351,469.16	6,523,408,956.56	73,421,768,049.41

STATEMENT No.I

BAUCHI STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

ANNUAL BUDGET 2018	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	ACTUAL 2018	ACTUAL 2017
			N	N
	<u>RECEIPTS:</u>			
82,499,233,150.71	Statutory Allocation; FAAC	1	73,994,864,371.06	52,752,731,791.58
18,975,000,000.00	Value Added Tax Allocation	1	12,746,336,432.03	11,365,308,959.68
	Sub-total - Statutory Allocation		86,741,200,803.09	64,118,040,751.26
8,732,000,000	Direct Taxes	2	5,736,257,592.02	3,233,254,028.96
89,530,000	Licences	2	57,166,541.33	57,025,119.94
	Mining Rents	2		
	Royalties	2		
1,148,863,100	Fees:	2	176,321,745.83	214,910,067.45
33,000,000	Fines:	2	6,427,106.67	11,167,280.00
560,350,000	Sales:	2	17,527,550.00	258,238,905.00
523,654,150	Earnings:	2	2,930,111.91	21,703,322.95
16,700,000	Sales/Rent on Government Buildings:	2	4,752,069.70	2,258,182.20
8,150,000	Sales/Rent on Lands and Others:	2	904,656.85	2,190,819.74
750,100,000	Repayment- General:	2	361,423,299.10	611,423,417.92
1,058,736,980	Investment Income	2	-	1,592,131.48

200,000,000.00	Interest Earned	2	161,445,491.83	1,056,860,468.39
1,100,000.00	Re-imburement	2	302,000.00	1,525,000.00
13,122,184,230.00	Sub-total - Independent Revenue		6,525,458,165.24	5,472,148,744.03
	Other Revenue Source Of The Government	3		
114,596,417,380.71	Total Receipts		93,266,658,968.33	69,590,189,495.29
	<u>Payments:</u>			
34,913,018,478.47	Personnel Cost (Including Salaries on CRF Charges)	4	29,371,568,201.60	25,557,464,231.50
400,000.00	State Government Contribution To Pension:	5	-	14,327,475.42
28,774,780,730.36	Overhead Charges:	6	26,923,191,322.12	19,002,368,153.07
6,778,471,646.39	Consolidated Revenue Fund Charges (including Service Wide Votes)	7	4,836,977,789.40	4,243,041,784.98
8,078,830,567.02	Subvention To Parastatals:	8	3,599,424,041.37	1,789,848,753.72
	Other Operating Activities			
	<u>Other Transfers</u>	9	4,084,749,187.92	
	Total Payments		68,815,910,542.41	50,607,050,398.69
	<i>Net cashflow from Operating activities</i>		24,450,748,425.92	18,983,139,096.60
	<u>Cashflows From Investment Activities:</u>			
	Capital Expenditure: Funded From Aids & Grants:	10		
9,255,299,614.22	Capital Expenditure: Administrative Sector:	11	741,760,744.87	844,931,993.94

50,286,298,295.40	Capital Expenditure: Economic Sector:	11	18,991,492,470.60	18,476,877,930.23
1,628,951,591.42	Capital Expenditure: Law & Justice:	11	43,403,652.19	330,058,325.84
1,143,730,084.62	Capital Expenditure: Regional Development:	11	265,536,635.04	648,062,118.65
35,187,840,756.27	Capital Expenditure: Social Service Sector:	11	2,582,614,749.55	2,164,201,500.14
	<i>Net cashflow from Investment activities</i>		(22,624,808,252.25)	(22,464,131,868.80)
	Cashflows From Financing Activities:			
11,171,752,115.00	Proceeds from Aid and Grants	10	-	1,605,250,000.00
13,269,051,304.00	Proceeds from External Loan:	19	8,937,300,710.99	3,080,865,567.34
15,210,000,000.00	Proceeds from Internal Loans (Treasury Bonds)	20	-	6,532,282,441.02
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
	Proceeds of Loans From Other Funds	24	9,423,408,192.10	3,531,847,323.06
13,391,000,000.00	Proceeds From Other Capital Receipts	3A	2,474,379,088.63	143,745,000.83
1,195,815,255.87	Repayment of External Loans (Including Servicing)	19	(804,506,319.10)	(817,358,601.90)
7,667,384.37	Repayment of Treasury Bonds	20	(3,119,134,692.30)	(4,597,532,247.24)
10,933,065,264.00	Repayment of Internal Loans NTBs			
	Repayment of Loan from Development of Natural Resources			
	Repayment of Loan from Other Funds	24	(7,813,930,570.02)	(3,171,354,900.00)
	Net Cashflows From Financing Activities:		9,097,516,410.30	6,307,744,583.11
	Movement in Other Cash Equivalent Accounts		268,279,596.39	(362,974,378.88)
	(Increase)/Decrease in Investments			-
	Net (Increase)/Decrease in Other Cash Equivalent Accounts		268,279,596.39	(362,974,378.88)

	Total Cashflow From Other Cash Equivaaaalent Accounts			
	Net Cash For The Year		11,191,736,180.36	2,463,777,432.03
	Cash & its Equivalent as at 1st January, 2018		15,434,777,271.06	12,970,999,839.03
	Cash & its Equivalent as at 31ST DECEMBER, 2018		26,626,513,451.42	15,434,777,271.06

The Accompanying Notes Form Part of these statements

SATDU ABUBAKAR PhD,ACCA,CNA,FCA.

ACCOUNTANT GENERAL

BAUCHI STATE

STATEMENT No. 2

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

ASSETS	Notes	CURRENT YEAR 2018	PREVIOUS YEAR 2017
Liquid Assets:		N	N
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)		17,101,976,511.74	10,790,887,425.33
Pension Account (CBN/Bank)			
Other Bank of the Treasury		7,984,329,060.89	3,041,131,237.22
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,201,354,178.82	1,472,137,092.44
Cash Held by Ministries, Department & Agencies	14	338,853,699.97	130,621,516.07
TOTAL LIQUID ASSETS		26,626,513,451.42	15,434,777,271.06
Investments and Other Cash Assets:-			
State Government Investments	15	8,343,038,192.53	7,671,496,566.87
Imprests:-	16	260,231,320.86	258,737,820.86
Advances:-	17	587,793,141.72	581,752,933.39
Revolving Loans Granted:-		-	-
Intangible Assets		-	-
Remittances in transit		4,399,982,136.51	5,284,725,520.87
TOTAL INVESTMENT AND OTHER CASH ASSETS		13,591,044,791.62	13,796,712,841.99
LIABILITY OVER ASSETS		74,415,208,318.48	58,368,662,804.71

671,541,625.66
1,493,500.00
6,040,208.33
-
-
(884,743,384.36)

TOTAL ASSETS		114,632,766,561.52	87,600,152,917.76	
<u>LIABILITIES:-</u>				
<u>PUBLIC FUNDS</u>				
Consolidated Revenue Fund:		32,786,597,371.36	20,073,420,526.86	
Capital Development Fund:		5,213,963,577.15	7,003,683,837.68	
Trust & Other Public Funds:		2,216,997,294.53	2,154,385,748.51	(62,611,546.02)
Police Reward Fund				
<u>TOTAL PUBLIC FUNDS</u>		40,217,558,243.04	29,231,490,113.05	- 268,279,596.39
EXTERNAL AND INTERNAL LOANS				
External Loans States	19	29,996,131,887.80	21,863,337,495.91	
Treasury Bonds				
Nigerian Treasury Bills (NTBs)				
Development Loan Stock	22	-	-	
Other Internal Loans (Promissory Notes)	20	42,449,106,385.54	36,144,832,885.74	
Internal Loans from Other Funds	24	1,969,970,045.14	360,492,423.06	
TOTAL EXTERNAL AND INTERNAL LOANS		74,415,208,318.48	58,368,662,804.71	
OTHER LIABILITIES				
Deposits:-	25	-	-	

TOTAL LIABILITIES		114,632,766,561.52	87,600,152,917.76
<i>The Accompanying Notes Form Part of these statements</i>			

SA'IDU ABUBAKAR PhD,ACCA,CNA,FCA.

ACCOUNTANT GENERAL

BAUCHI STATE

STATEMENT NO. 3

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

ACTUAL PREVIOUS YR. 2017		NOTES	ACTUAL YR. 2018	FINAL BUDGET 2018	INITIAL/ORIG. BUDGET 2018	SUPPLEMENTARY BUDGET 2018	VARIANCE ON FINAL BUDGET
			N	N	N	N	%
9,676,527,179.40	Opening Balance:-		20,073,420,526.86				
	ADD REVENUE:						
-	Transfer From Capital Development Fund:						
52,752,731,791.58	Statutory Allocation; FAAC	1	73,994,864,371.06	82,499,233,150.71	82,499,233,150.71		89.69
11,365,308,959.68	Value Added Tax Allocation	1	12,746,336,432.03	18,975,000,000.00	18,975,000,000.00		67.17
64,118,040,751.26	Sub-total - Statutory Allocation		86,741,200,803.09	101,474,233,150.71	101,474,233,150.71		85.48
					-		
3,233,254,028.96	Direct Taxes	2	5,736,257,592.02	8,732,000,000.00	8,732,000,000.00		65.69
57,025,119.94	Licences	2	57,166,541.33	89,530,000.00	89,530,000.00		63.85
	Mining Rents						
	Royalties						
214,910,067.45	Fees:	2	176,321,745.83	1,148,863,100.00	1,148,863,100.00		15.35
11,167,280.00	Fines:	2	6,427,106.67	33,000,000.00	33,000,000.00		19.48
258,238,905.00	Sales:	2	17,527,550.00	560,350,000.00	560,350,000.00		3.13
21,703,322.95	Earnings:	2	2,930,111.91	523,654,150.00	523,654,150.00		0.56
2,258,182.20	Sales/Rent on Government Buildings:	2	4,752,069.70	16,700,000.00	16,700,000.00		28.46
2,190,819.74	Sales/Rent on Lands and Others:	2	904,656.85	8,150,000.00	8,150,000.00		11.10
611,423,417.92	Repayment- General:	2	361,423,299.10	750,100,000.00	750,100,000.00		48.18
1,592,131.48	Investment Income	2	-	1,058,736,980.00	1,058,736,980.00		0.00
1,056,860,468.39	Interest Earned	2	161,445,491.83	200,000,000.00	200,000,000.00		80.72
1,525,000.00	Re-imburement	2	302,000.00	1,100,000.00	1,100,000.00		27.45
5,472,148,744.03	Sub-total - Independent Revenue		6,525,458,165.24	13,122,184,230.00	13,122,184,230.00		49.73
					-		

						-	
	Other Revenue Source Of The Government					-	
						-	
79,266,716,674.69	TOTAL REVENUE:		118,340,079,495.19				
						-	
	<u>LESS EXPENDITURE</u>					-	
25,557,464,231.50	Personnel Cost	4	29,371,568,201.60	34,913,018,478.47	34,913,018,478.47		84.13
14,327,475.42	State Government Contribution To Pension:	5	-	400,000.00	400,000.00		-
19,002,368,153.07	Overhead Charges:	6	26,923,191,322.12	28,774,780,730.36	28,774,780,730.36		93.57
4,243,041,784.98	Consolidated Revenue Fund Charges	7	4,836,977,789.40	6,778,471,646.39	6,778,471,646.39		71.36
1,789,848,753.72	Subvention To Parastatals:	8	3,599,424,041.37	8,132,430,567.02	8,132,430,567.02		44.26
-	OTHER TRANSFERS	9	4,084,749,187.92				
50,607,050,398.69			68,815,910,542.41	78,599,101,422.24	78,599,101,422.24		87.55
	OTHER RECURRENT PAYMENT/EXPENDITURE:					-	
817,358,601.90	Repayments: External Loans: FGN	19	804,506,319.10	1,195,815,255.87	1,195,815,255.87		67.28
4,597,532,247.24	Repayments: Treasury Bond	20	3,119,134,692.30	7,667,384.37	7,667,384.37		40,680.56
-	Repayments: Nigerian Treasury Bills	21	-				
-	Repayments: Development Loan Stock	22	-				
3,171,354,900.00	Repayments: Other Internal Loans (Promiss	23	-	-	-		
-	Repayments: Internal Loans from Other Fun	24	7,813,930,570.02	10,933,065,264.00			
8,586,245,749.14			11,737,571,581.42	12,136,547,904.24			
59,193,296,147.83	TOTAL EXPENDITURE:		80,553,482,123.83	90,735,649,326.48			
20,073,420,526.86	OPERATING BALANCE:		32,786,597,371.36				
	<u>APPROPRIATIONS/TRANSFERS:</u>						
	Transfer to Capital Development Fund:						
-							
20,073,420,526.86	Closing Balance:		32,786,597,371.36				

	<i>The Accompanying Notes Form Part of these statements</i>						

SATDU ABUBAKAR PhD,ACCA,CMA,FCA.

ACCOUNTANT GENERAL

BAUCHI STATE

STATEMENT No. 4

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

ACTUAL PREVIOUS YR. 2017		Notes	TOTAL CAPITAL EXPENDITURE 2018	FINAL BUDGET 2018	INITIAL/ORIG. BUDGET 2018	SUPPLEMENTARY BUDGET 2018	PERFORMANCE ON TOTAL
			N	N	N	N	%
14,573,825,374.23	Opening Balance:		7,008,683,837.68				
	ADD REVENUE						
-	Transfer From Consolidated Revenue Fund:	9	-				
1,605,250,000.00	Aids & Grants	10	-	11,171,752,115.00	11,171,752,115.00		0.00
3,080,865,567.34	External Loans States	19	8,937,300,710.99	13,269,051,304.00	13,269,051,304.00		67.35
6,532,282,441.02	State Treasury Bonds	20	-				
	Nigerian Treasury Bills						
	Development Loan Stock	22					
-	Other Internal Loans (Promissory Notes)	23					
3,531,847,323.06	Internal Loans from Other Funds	24	9,423,408,192.10	15,210,000,000.00	15,210,000,000.00		61.96
143,745,000.83	Miscellaneous - Other Capital Receipts	3A	2,474,379,088.63	13,391,000,000.00	13,391,000,000.00		18.48
14,893,990,332.25			20,835,087,991.72				
29,467,815,706.48	TOTAL REVENUE AVAILABLE:		27,838,771,829.40	39,650,803,419.00	39,650,803,419.00	-	70.21
	LESS CAPITAL EXPENDITURE						
844,931,993.94	Capital Expenditure: Administrative Sector:	11	741,760,744.87	9,255,299,614.22	9,255,299,614.22		8.01
18,476,877,930.23	Capital Expenditure: Economic Sector:	11	18,991,492,470.60	50,286,298,295.40	50,286,298,295.40		37.77
330,058,325.84	Capital Expenditure: Law & Justice:	11	43,403,652.19	1,628,951,591.42	1,628,951,591.42		2.66
648,062,118.65	Capital Expenditure: Regional Development:	11	265,536,635.04	1,143,730,084.62	1,143,730,084.62		23.22
2,164,201,500.14	Capital Expenditure: Social Service Sector:	11	2,582,614,749.55	35,187,840,756.27	35,187,840,756.27		7.34
	Capital Expenditure: Funded From Aids & Grants:	10					
22,464,131,868.80	TOTAL CAPITAL EXPENDITURE:		22,624,808,252.25	97,502,120,341.93	97,502,120,341.93	-	23.20
-	Less: Transfer to CRF to Fund Recurrent Expenditures		-				

	Intangible Assets						
7,003,683,837.68	CLOSING BALANCE:		5,213,963,577.15				

The Accompanying Notes Form Part of these statements

SAIDU ABUBAKAR PhD,ACCA,CNA,FCA.

**ACCOUNTANT GENERAL
BAUCHI STATE**

BAUCHI STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS					
1						
		Ref. Note	Actual	Total Budget	Variance	Remarks
	<i>A- Share of Statutory Allocation from FAAC</i>		N			
	<i>Net Share of Statutory Allocation from FAAC</i>		50,862,288,705.19	48,924,256,035.44	1,938,032,669.75	
	Add: Deduction at Source for loan Repayment					
	Share of Statutory Allocation -others		20,766,112,975.29	24,349,977,115.27	(3,583,864,139.98)	
	Share of Federal Accounts Allocation- Excess Crude Oil		2,366,462,690.58	9,225,000,000.00	(6,858,537,309.42)	
	Total (GROSS) FAAC Allocation to State		73,994,864,371.06	82,499,233,150.71	(8,504,368,779.65)	
					-	
	B. Value Added Tax				-	
	Share of Value Added Tax (VAT)		12,746,336,432.03	18,975,000,000.00	(6,228,663,567.97)	
1A	GOVERNMENT OF BAUCHI STATE OF NIGERIA					
	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
			A	B		
	MONTH	NET RECEIPT	DED. AT SOURCE	GROSS RECEPTS		
	JANUARY	3,302,823,764.92	721,372,053.03	4,024,195,817.95		
	FEBRUARY	3,171,510,050.51	818,210,686.06	3,989,720,736.57		
	MARCH	3,175,146,676.25	946,021,777.42	4,121,168,453.67		
	APRIL	2,699,217,351.49	858,929,578.43	3,558,146,929.92		
	MAY	3,248,702,258.58	1,172,172,718.43	4,420,874,977.01		
	JUNE	2,994,824,668.77	1,305,346,103.30	4,300,170,772.07		
	JULY	3,615,857,200.80	858,929,578.43	4,474,786,779.23		
	AUGUST	2,994,538,517.12	1,322,501,066.55	4,317,039,583.67		
	SEPTEMBER	3,075,572,514.85	1,322,501,066.55	4,398,073,581.40		
	OCTOBER	3,337,403,848.26	876,084,541.68	4,213,488,389.94		
	NOVEMBER	3,674,093,536.32	876,084,541.68	4,550,178,078.00		
	DECEMBER	3,618,359,973.90	876,084,541.68	4,494,444,515.58		
	TOTAL	38,908,050,361.77	11,954,238,253.24	50,862,288,615.01		
	DETAILS OF SHARE OF STATUTORY ALLOCATION CONT.					
		EXCESS CRUDE/EXCHANG E GAINS	VALUE ADDED TAX (VAT)		PARIS CLUB REFUND	TOTAL 2018
	MONTH					
	JANUARY	241,956,790.70	980,104,903.80	-	-	5,246,257,512.45
	FEBRUARY	-	1,124,510,837.70	-	-	5,114,231,574.27
	MARCH	5,516,449.28	1,038,801,996.56	-	-	5,165,486,899.51
	APRIL	458,508,263.15	969,823,653.53	-	-	4,986,478,846.60
	MAY	86,166,436.31	1,016,470,755.32	-	-	5,523,512,168.64
	JUNE	-	1,081,785,542.13	-	-	5,381,956,314.20
	JULY	368,563,794.50	1,004,252,779.17	-	-	5,847,603,352.90

	AUGUST	-	924,645,927.85	-	-	5,241,685,511.52
	SEPTEMBER	272,716,461.23	1,322,543,716.50	-	-	5,993,333,759.13
	OCTOBER	405,787,298.51	917,006,698.87	-	-	5,536,282,387.32
	NOVEMBER	-	1,214,760,388.26	-	-	5,764,938,466.26
	DECEMBER	527,247,196.90	1,151,629,232.34	-	20,766,112,975.29	26,939,433,920.11
	TOTAL	2,366,462,690.58	12,746,336,432.03	-	20,766,112,975.29	86,741,200,712.91
2	Internally Generated Revenue (Independent Revenue)		Actual	Total Budget	Variance	
	Direct Taxes		5,736,257,592.02	8,732,000,000.00	(2,995,742,407.98)	
	TOTAL - Direct Taxes		5,736,257,592.02	8,732,000,000.00	(2,995,742,407.98)	
	Licences		Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE		56,292,541.33	78,980,000.00	(22,687,458.67)	
	MINISTRY OF AGRICULTURE		-	550,000.00	(550,000.00)	
	MINISTRY OF HEALTH		874,000.00	4,000,000.00	(3,126,000.00)	
	MINISTRY OF SOCIAL, YOUTH & SPORTS		-	5,000,000.00	(5,000,000.00)	
	MIN. OF INFORMATION, TOURISM AND CULTURE		-	1,000,000.00		
	TOTAL - Licences		57,166,541.33	89,530,000.00	(31,363,458.67)	
2	Fees		Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE		114,541,472.29	208,560,000.00	(94,018,527.71)	
	MINISTRY OF AGRICULTURE		2,889,043.83	3,650,000.00	(760,956.17)	
	MINISTRY OF FINANCE				-	
	MINISTRY OF COMMERCE & INDUSTRIES AND COOPERATIVES		2,619,000.00	6,500,000.00	(3,881,000.00)	
	MINISTRY OF EDUCATION		3,237,710.20	8,950,000.00	(5,712,289.80)	
	MINISTRY OF HEALTH				-	
	MINISTRY OF JUSTICE		21,675,000.00	30,000,000.00	(8,325,000.00)	
	MINISTRY OF LANDS & HOUSING				-	
	STATE DEVELOPMENT BOARD		1,502,000.00	10,000,000.00	(8,498,000.00)	
	MINISTRY OF WORKS, LANDS AND HOUSING		9,688,804.65	126,500,000.00	(116,811,195.35)	
	MINISTRY OF SOCIAL, YOUTH & SPORT		556,000.00	54,000,000.00	(53,444,000.00)	
	MINISTRY OF SOCIAL DEVELOPMENT				-	
	MINISTRY OF ENVIRONMENT AND SOLID MINERALS		-	500,000.00	(500,000.00)	
	BASEPA		-	100,000.00	(100,000.00)	
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT		-	200,000.00	(200,000.00)	
	OFFICE OF THE STATE AUDITOR GENERAL				-	
	JUDICIARY		8,212,194.86	27,100,000.00	(18,887,805.14)	
	SHARI'A COURT OF APPEAL		4,230,520.00	10,000,000.00	(5,769,480.00)	
	GOVERNOR'S OFFICE		6,870,000.00	12,000,000.00	(5,130,000.00)	
	COE AZARE		-	83,319,000.00	(83,319,000.00)	
	ATAP		300,000.00	200,000,000.00	(199,700,000.00)	
	STATE UNIVERSITY		-	163,500,000.00	(163,500,000.00)	

	COLLEGE OF AGRIC		-	33,500,000.00	(33,500,000.00)
	CLIS MISAU		-	60,500,000.00	(60,500,000.00)
	COLLEGE OF EDUCATION KANGERE		-	72,784,100.00	(72,784,100.00)
	MINISTRY OF ANIMAL & NOMADIC RESETTLEMENT				-
	GALAMBI RANCHING COMPANY		-	200,000.00	(200,000.00)
	SPECIAL SCHOOLS MGT BOARD		-	200,000.00	(200,000.00)
	COLLEGE OF NURSING AND MIDWIFERY		-	800,000.00	(800,000.00)
	COLLEGE OF HEALTH TECH NINGI		-	35,000,000.00	(35,000,000.00)
	MUSLIMS PILGRIMS WELFARE BOARD		-	1,000,000.00	(1,000,000.00)
	TOTAL - FEES		176,321,745.83	1,148,863,100.00	(972,541,354.17)
2	FINES		Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE		144,815.00	3,000,000.00	(2,855,185.00)
	BASEPA		-	10,000,000.00	(10,000,000.00)
	JUDICIARY		1,302,150.00	10,000,000.00	(8,697,850.00)
	SHARI'A COURT OF APPEAL		4,980,141.67	10,000,000.00	(5,019,858.33)
	TOTAL - FINES		6,427,106.67	33,000,000.00	(26,572,893.33)
2	Sales		Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL		3,898,500.00	12,000,000.00	(8,101,500.00)
	MINISTRY OF AGRICULTURE		300,150.00	378,950,000.00	(378,649,850.00)
	GALAMBI RANCHING		-	150,000.00	(150,000.00)
	MINISTRY OF WORKS, LANDS & HOUSING		13,093,400.00	4,000,000.00	9,093,400.00
	CIVIL SERVICE COMMISSION		221,100.00	1,250,000.00	(1,028,900.00)
	TEACHERS SERVICE COMMISSION		-	1,000,000.00	(1,000,000.00)
	BAUCHI STATE INDEPENDENT ELECTORAL COMMISSION		-	84,000,000.00	(84,000,000.00)
	HOUSE OF ASSEMBLY SERVICE COMMISSION		14,400.00	1,200,000.00	(1,185,600.00)
	MINISTRY OF WORKS				-
	BAUCHI STATE ASSEMBLY SERCICE COMMISSION				-
	BAUCHI STATE SCHOLARSHIP BOARD		-	1,500,000.00	(1,500,000.00)
	JUDICIAL SERVICE COMMISSION		-	300,000.00	(300,000.00)
	STATE UNIVERSAL BASIC EDUCATION		-	75,000,000.00	(75,000,000.00)
	LOCAL GOVERNMENT SERVICE COMMISSION		-	1,000,000.00	(1,000,000.00)
	TOTAL - Sales		17,527,550.00	560,350,000.00	(542,822,450.00)
2	Earnings		Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE		0	14,000,000	
	OFFICE OF THE ACCOUNTANT GENERAL				-
	GALAMBI RANCHING		-	1,000,000.00	(1,000,000.00)
	MINISTRY OF COMMERCE, INDUSTRIES AND COOPERATIVES		-	118,900,000.00	(118,900,000.00)
	MINISTRY OF HEALTH.				-
	MINISTRY OF LANDS & HOUSING				-
	STATE DEVELOPMENT BOARD		703,601.00	5,000,000.00	(4,296,399.00)

	BOIR				-
	MINISTRY OF WORKS				-
	SPORTS COUNCIL	1,042,000.00	300,000.00	742,000.00	
	MINISTRY OF SOCIAL DEVELOPMENT				-
	BASEPA	-	1,000,000.00	(1,000,000.00)	
	MINISTRY OF INFORMATION, TOURISM AND CULTURE	1,184,510.91	9,000,000.00	(7,815,489.09)	
	BATV	-	55,000,000.00	(55,000,000.00)	
	BRC	-	34,310,650.00	(34,310,650.00)	
	BAUCHI STATE WATER BOARD	-	100,000,000.00	(100,000,000.00)	
	MINISTRY OF EDUCATION	-	100,000.00	(100,000.00)	
	COE AZARE	-	156,543,500.00	(156,543,500.00)	
	COLLEGE OF AGRIC	-	500,000.00	(500,000.00)	
	CLIS MISAU	-	5,000,000.00	(5,000,000.00)	
	WATER BOARD				-
	BACYWARD	-	-	-	
	COLLEGE OF NURSING AND MIDWIFERY	-	2,000,000.00	(2,000,000.00)	
	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY	-	35,000,000.00	(35,000,000.00)	
	TOTAL - Earnings	2,930,111.91	523,654,150.00	(520,724,038.09)	
2	Rent on Government Buildings	Actual	Total Budget	Variance	
	OFFICE OF THE ACCOUNTANT GENERAL	4,752,069.70	3,000,000.00	1,752,069.70	
	MINISTRY OF AGRICULTURE	-	200,000.00	(200,000.00)	
	GALAMBI RANCHING			-	
	MINISTRY OF COMMERCE & INDUSTRY			-	
	STATE DEVELOPMENT BOARD	-	3,000,000.00	(3,000,000.00)	
	MINISTRY OF INFORMATION, TOURISM & CULTURE	-	9,000,000.00	(9,000,000.00)	
	SPORTS COUNCIL	-	1,500,000.00	(1,500,000.00)	
	MINISTRY OF ENVIRONMENT & FORESTRY			-	
	SSG			-	
	MINISTRY OF ANIMAL & NOMADIC RESETTLEMENT			-	
	TOTAL- Rent on Government Buildings	4,752,069.70	16,700,000.00	(11,947,930.30)	
2	Rent on Lands & Others	Actual	Total Budget	Variance	
	MINISTRY OF AGRICULTURE	-	2,000,000.00	(2,000,000.00)	
	GALAMBI RANCHING COMPANY	-	150,000.00	(150,000.00)	
	MINISTRY ENVIRONMENT AND SOLID MINERALS	-	1,000,000.00		
	MINISTRY OF WORKS, LANDS & HOUSING	904,656.85	5,000,000.00	(4,095,343.15)	
	TOTAL- Rent on Lands & Others	904,656.85	8,150,000.00	(6,245,343.15)	
2	Repayments	Actual	Total Budget	Variance	
	OFFICE OF THE ACCOUNTANT GENERAL	361,423,299.10	750,100,000.00	(388,676,700.90)	
	MINISTRY OF COMMERCE				
	TOTAL- Repayments	361,423,299.10	750,100,000.00	388,676,700.90	

2	Investment Income		Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL		-	300,000,000	(300,000,000.00)
	MINISTRY OF AGRICULTURE		-	758,736,980.00	(758,736,980.00)
	TOTAL- Investment Income		-	1,058,736,980.00	(1,058,736,980.00)
2	Interest Earned		Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL		161,445,491.83	200,000,000.00	(38,554,508.17)
	TOTAL-Interest Earned		161,445,491.83	200,000,000.00	(38,554,508.17)
2	Re-Imbursement		Actual	Total Budget	Variance
	MIN. OF COMMERCE, INDUSTRIES & COOPERATIVES		302,000.00	500,000.00	(198,000.00)
	STATE AUDIT DEPARTMENT		-	600,000.00	(600,000.00)
	TOTAL - Re-Imbursement		302,000.00	1,100,000.00	(798,000.00)
3	Other Revenue Sources of the Government		Actual	Total Budget	Variance
					-
	Ministry for Local Govt affairs				-
	Ministry of Finance				-
	State Audit				-
	LGSC				-
	OVC				-
	ANFEA				-
	OHCS				-
	BACATMA				-
	PHCDA				-
	MANR				-
	SUBEB				-
	MIN. OF COMMERCE				-
					-
					-
					-
3A	CAPITAL RECEIPTS		Actual	Total Budget	Variance
	Other Revenue Sources		2,474,379,088.63	13,391,000,000.00	(10,916,620,911.37)
	Domestic Borrowings		9,423,408,192.10	15,210,000,000.00	(5,786,591,807.90)
	INTERNATIONAL Borrowings		8,937,300,710.99	13,269,051,304.00	(4,331,750,593.01)
	TOTAL- Other Revenue Sources		20,835,087,991.72	41,870,051,304.00	(21,034,963,312.28)

RECURRENT REVENUE SUMMARY (IGR)		Actual	Total Budget	Variance
	Direct Taxes	5,736,257,592.02	8,732,000,000.00	(2,995,742,407.98)
	Licences	57,166,541.33	89,530,000.00	(31,363,458.67)
	Fees	176,321,745.83	1,148,863,100.00	(972,541,354.17)
	FINES	6,427,106.67	33,000,000.00	(26,572,893.33)
	Sales	17,527,550.00	560,350,000.00	(542,822,450.00)
	Earnings	2,930,111.91	523,654,150.00	(520,724,038.09)
	Rent on Government Buildings	4,752,069.70	16,700,000.00	(11,947,930.30)
	Rent on Lands & Others	904,656.85	8,150,000.00	(6,245,343.15)
	Repayments	361,423,299.10	750,100,000.00	388,676,700.90
	Investment Income	-	1,058,736,980.00	(1,058,736,980.00)
	Interest Earned	161,445,491.83	200,000,000.00	(38,554,508.17)
	Re-Imbursement	302,000.00	1,100,000.00	(798,000.00)
		6,525,458,165.24	13,122,184,230.00	(5,817,372,662.96)
4	A- Total Personnel Costs (Including Salaries directly charged to CRF In Note 4B below)	Actual	Total Budget	Variance
	Administrative Sector:			
	Govt House	67,231,930.40	90,803,186.94	23,571,256.54
	DGO	14,029,747.06	15,565,543.42	1,535,796.36
	SSG's Office	128,151,905.77	131,493,293.68	3,341,387.91
	Ministry of Co-ops and Pov. All.	-	-	-
	Ministry of Special Duties	-	-	-
	Ministry of Religious Affairs	15,323,130.68	19,008,585.90	3,685,455.22
	State House of Assembly	104,879,726.93	228,438,039.95	123,558,313.02
	Min. of Information, Tourism and culture	238,367,047.66	347,708,383.09	109,341,335.43
	Head of Civil service	858,797,732.20	1,174,068,567.91	315,270,835.71
	State Audit Dept	232,430,669.58	277,562,934.56	45,132,264.98
	Local Govt. Audit Dept.	148,754,428.24	180,130,816.50	31,376,388.26
	Civil Service Commission	14,430,239.75	48,173,575.01	33,743,335.26
	Local Govt Service Comm.	13,966,339.73	15,284,717.42	1,318,377.69
	TOTAL	1,836,362,898.00	2,528,237,644.38	691,874,746.38
4	Economic Sector:	Actual	Total Budget	Variance
	Ministry of Agriculture	1,148,163,997.29	1,317,491,941.59	169,327,944.30
	Ministry of Finance	189,444,693.61	215,618,923.60	26,174,229.99
	Office Of The Accountant General	778,719,705.27	965,331,108.84	186,611,403.57
	Ministry of Commerce & Industry	153,544,580.60	169,704,330.14	16,159,749.54
	Min. of power, Science & Technology	35,160,222.37	40,066,078.94	4,905,856.57
	Ministry of Works & Transport	527,604,345.12	568,014,004.59	40,409,659.47
	Ministry of Power & Energy			-
	Ministry of Mines and Environment	19,999,710.75	26,654,682.14	6,654,971.39
	Ministry of Tourism & Culture	-	-	-
	Ministry of Budget & Econ. Plan.	127,090,404.05	218,448,353.48	91,357,949.43
	Min. of Water Resources	43,288,105.76	50,955,243.33	7,667,137.57

	Ministry of Land & Housing		-	-	-
	Ministry of Animal Resources & Nom. Res.		-	-	-
	TOTAL		3,023,015,764.82	3,572,284,666.65	549,268,901.83
			Actual	Total Budget	Variance
4	Law & Justice:				
	Judicial Service Comm.		72,102,604.66	84,530,110.68	12,427,506.02
	Ministry of Justice		136,700,535.06	172,818,319.44	36,117,784.38
	Judiciary		1,563,580,496.99	1,671,723,171.62	108,142,674.63
	Sharia Court of Appeal;		1,103,317,589.31	1,208,937,296.00	105,619,706.69
	TOTAL		2,875,701,226.02	3,138,008,897.74	262,307,671.72
			Actual	Total Budget	Variance
4	Regional Development:				
	Ministry of Rural Devp.		67,949,789.31	95,203,216.38	27,253,427.07
			Actual	Total Budget	Variance
4	Social Service Sector:				
	Ministry of Women Affairs		34,791,685.89	39,170,332.13	4,378,646.24
	Ministry of Education		4,634,903,461.07	5,984,900,296.33	1,349,996,835.26
	Teachers Service Commission		10,177,220.43	15,243,971.53	5,066,751.10
	Ministry of Health		1,039,753,667.86	1,243,620,158.14	203,866,490.28
	Ministry of Environment & for.		-	-	-
	Ministry of Youth & Sport		-	-	-
	Ministry of Local Govt. Affairs		64,766,031.53	74,281,289.82	9,515,258.29
	Ministry of Higher Education		-	-	-
	Ministry of Social Development		359,425,964.95	586,315,639.58	226,889,674.63
	TOTAL		6,143,818,031.73	7,943,531,687.53	1,799,713,655.80
			Actual	Total Budget	Variance
4	Administrative Sector:				
	State Boundary Commission		-	1,200,000.00	1,200,000.00
	State Emergency Manag. Agency (SEMA)		1,348,873.83	42,230,595.70	40,881,721.87
	Budget Monitoring, Price Intelligence And Public Procurement Unit				-
	State Pension Board		16,281,926.20	19,314,829.47	3,032,903.27
	Local Gov't Pension Board (LGPB)		-	-	-
	Muslim Pilgrims Welf. Board		6,068,877.53	6,700,588.21	631,710.68
	Christians Pil. Welf. Board		7,729,964.28	12,177,033.46	4,447,069.18
	Basac		-	-	-
	Bauchi State Television		77,004,567.68	87,394,737.57	10,390,169.89
	Bauchi Radio Corporation		124,725,210.76	180,213,099.59	55,487,888.83
	State INEC		19,555,388.52	22,975,370.03	3,419,981.51
	TOTAL		252,714,808.80	372,206,254.04	119,491,445.24

4	ECONOMIC SECTOR		Actual	Total Budget	Variance
	COLLEGE OF AGRICULTURE		379,375,256.61	568,190,318.47	188,815,061.86
	BSADP		474,448,603.55	604,212,586.55	129,763,983.00
	BASAC		44,124,001.41	65,794,845.27	21,670,843.86
	Galambi Ranching Company		37,532,750.74	41,098,601.95	3,565,851.21
	DMO		-	-	-
	Board of Internal Revenue		323,148,428.62	413,519,616.59	90,371,187.97
	State Development Board		116,375,098.96	158,289,286.52	
	Yankari Power Project		-	-	-
	FISCAL RESPONSIBILITY		-	-	-
	BASSAMA		-	-	-
	State Water Board		180,557,138.43	237,954,934.53	57,397,796.10
	RUWASA		54,181,083.53	61,985,763.60	7,804,680.07
	TOTAL		1,609,742,361.85	2,151,045,953.48	499,389,404.07
4	LAW & JUSTICE		Actual	Total Budget	Variance
	State Sharia Commission		89,563,457.12	106,785,393.88	17,221,936.76
	TOTAL		89,563,457.12	106,785,393.88	17,221,936.76
4	SOCIAL SERVICE SECTOR				
	Bauchi State Comm. For Youth		28,949,616.03	34,321,371.24	5,371,755.21
	Agency For Ophans & Vul. Children		-	-	-
	SUBEB		154,370,471.97	154,370,472.00	0.03
	SSMB		375,507,892.94	410,085,776.63	190,438,349.44
	Nomadic Education Agency		219,647,427.19	248,545,875.29	239,244,699.46
	Bauchi State Scholarship Board		9,301,175.83	14,492,592.68	5,191,416.85
	PHCDA		903,417,567.09	923,192,463.18	19,774,896.09
	Hospitals Management Board		4,252,570,999.20	4,341,620,571.28	89,049,572.08
	College Of Nursing Bauchi		746,729.91	310,747,559.19	310,000,829.28
	Sch. Of Health Tech. Ningi		159,154,306.55	171,855,024.91	12,700,718.36
	DRUGS AND MEDICAL		16,166,023.75	16,240,426.75	74,403.00
	Specialist Hospital Board		345,757,577.07	354,209,591.48	8,452,014.41
	BACATMA		109,981,188.01	113,638,133.56	3,656,945.55
	BASEPA		416,609,872.13	418,369,325.98	1,759,453.85
	Bauchi State Sport Council		237,446,317.01	257,667,935.76	20,221,618.75
	BAUCHI STATE UNIVERSITY		533,187,050.39	1,149,143,607.93	615,956,557.54
	COE Azare		1,751,107,555.96	1,781,132,379.20	30,024,823.24
	CLIS Misau		843,060,311.13	915,994,869.17	72,934,558.04
	ATAP Bauhci		1,359,760,781.63	1,444,366,302.63	84,605,521.00

	State Library Board		187,220,067.54	203,114,886.80	15,894,819.26
	ANFEI KANGERE		325,416,620.05	342,624,216.80	17,207,596.75
	BASAME		95,874,452.54	135,415,088.50	39,540,635.96
	APWD		-	-	-
	TOTAL		12,325,254,003.92	13,741,148,470.94	1,782,101,184.13
4	PUBLIC OFFICERS SALARY (CRF CHARGES)		Actual	Total Budget	Variance
	Public Officers Salaries (SSG)		740,257,007.15	778,165,084.01	37,908,076.86
	Public Officers Salaries HOCS)		165,623,435.04	194,876,795.66	29,253,360.62
	Public Officers Salaries (BASHA)		241,565,417.84	291,524,413.79	49,958,995.95
	TOTAL		1,147,445,860.03	1,264,566,293.46	117,120,433.43
4	SUMMARY OF PERSONNEL COST (INCLUDING CRF CHARGES)		Actual	Total Budget	Variance
	Administrative Sector:		1,836,362,898.00	2,528,237,644.38	691,874,746.38
	Economic Sector:		3,023,015,764.82	3,572,284,666.65	549,268,901.83
	Law & Justice:		2,875,701,226.02	3,138,008,897.74	262,307,671.72
	Regional Development:		67,949,789.31	95,203,216.38	27,253,427.07
	Social Service Sector:		6,143,818,031.73	7,943,531,687.53	1,799,713,655.80
	Administrative Sector:		252,714,808.80	372,206,254.04	119,491,445.24
	ECONOMIC SECTOR		1,609,742,361.85	2,151,045,953.48	541,303,591.63
	LAW & JUSTICE		89,563,457.12	106,785,393.88	17,221,936.76
	SOCIAL SERVICE SECTOR		12,325,254,003.92	13,741,148,470.94	1,415,894,467.02
	PUBLIC OFFICERS SALARY (CRF CHARGES)		1,147,445,860.03	1,264,566,293.46	117,120,433.43
	TOTAL		29,371,568,201.60	34,913,018,478.47	5,541,450,276.87
	EXTERNAL & INTERNAL LOANS				
			Actual	Total Budget	Variance
	EXTERNAL LOANS				-
	INTERNAL LOANS		11,737,571,581.42	12,128,880,519.87	(391,308,938.45)
	STALE VOUCHERS				-
	TOTAL		11,737,571,581.42	12,128,880,519.87	(391,308,938.45)
5	Employers Contribution to Pension According to Sector				
	ECONOMIC SECTOR		Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE		-	400,000.00	400,000.00
			-	400,000.00	400,000.00
	OVER HEAD COST				

6	Administrative Sector:		Actual	Total Budget	Variance
	Govt House		2,439,744,017.68	2,932,643,584.23	492,899,566.55
	DGO		414,856,207.49	462,082,446.49	47,226,239.00
	SSG's Office		13,599,576,930.51	14,267,169,106.70	667,592,176.19
	Ministry of Co-ops and Pov. All.		-	-	-
	Ministry of Special Duties		-	-	-
	Ministry of Religious Affairs		184,016,000.00	236,630,000.00	52,614,000.00
	State House of Assembly		1,331,946,264.23	1,555,950,000.00	224,003,735.77
	Min. of Information		75,285,650.00	132,439,403.00	57,153,753.00
	Head of Civil service		322,699,806.23	419,276,781.20	96,576,974.97
	State Audit Dept		43,435,158.92	68,298,159.00	24,863,000.08
	Local Govt. Audit Dept.		973,750.00	10,730,000.00	9,756,250.00
	Civil Service Commission		10,918,800.00	24,725,100.00	13,806,300.00
	Local Govt Service Comm.		12,213,600.00	32,959,300.00	20,745,700.00
	TOTAL		18,435,666,185.06	20,142,903,880.62	1,707,237,695.56
6	Economic Sector:		Actual	Total Budget	Variance
	Ministry of Agriculture		26,784,911.00	91,750,000.00	64,965,089.00
	Ministry of Finance		5,158,025,520.83	5,440,201,931.00	282,176,410.17
	Office Of The Accountant General		752,703,252.62	911,423,161.34	158,719,908.72
	Ministry of Commerce & Industry		71,343,391.22	296,110,875.00	224,767,483.78
	Min. of Science & Technology		10,764,500.00	40,100,500.00	29,336,000.00
	Ministry of Works & Transport		120,126,061.08	307,590,875.00	187,464,813.92
	Ministry of Power & Energy		14,992,280.99	36,645,956.00	21,653,675.01
	Ministry of Solid Mineral		-	-	-
	Ministry of Tourism & Culture		-	-	-
	Ministry of Budget & Econ. Plan.		89,536,954.53	243,600,000.00	154,063,045.47
	Service Wide Vote		-	(3,140,667,011.00)	(3,140,667,011.00)
	Min. of Water Resources		11,496,400.00	18,626,104.00	7,129,704.00
	Ministry of Land & Housing		-	-	-
	Ministry of Animal Resources & Nom. Res.		-	-	-
	TOTAL		6,255,773,272.27	4,245,382,391.34	(2,010,390,880.93)
6	Law & Justice:		Actual	Total Budget	Variance
	Judicial Service Comm.		24,181,000.00	38,490,000.00	14,309,000.00
	Ministry of Justice		343,769,919.33	438,023,719.33	94,253,800.00
	Judiciary		159,635,488.82	209,946,849.00	50,311,360.18
	Sharia Court of Appeal;		85,867,295.00	131,942,400.00	46,075,105.00
	TOTAL		613,453,703.15	818,402,968.33	204,949,265.18
6	Regional Development:		Actual	Total Budget	Variance
	Ministry of Rural Devp.		17,572,315.00	21,616,935.00	4,044,620.00

	TOTAL		17,572,315.00	21,616,935.00	4,044,620.00	
6	Social Service Sector:		Actual	Total Budget	Variance	
	Ministry of Women Affairs		171,014,100.00	236,228,800.00	65,214,700.00	
	Ministry of Education		694,796,952.99	1,460,618,885.00	765,821,932.01	
	Teachers Service Commission		15,060,800.00	29,320,814.49	14,260,014.49	
	Ministry of Health		415,829,293.65	467,868,216.00	52,038,922.35	
	Ministry of Environment & for.		-	-	-	
	Ministry of Youth & Sport		-	-	-	
	Ministry of Local Govt. Affairs		-	229,000,000.00	229,000,000.00	
	Ministry of Higher Education		-	-	-	
	Ministry of Social Development		304,024,700.00	1,123,437,839.58	819,413,139.58	
	TOTAL		1,600,725,846.64	3,546,474,555.07	1,945,748,708.43	
	OVERHEAD COST SUMMARY					
	Administrative Sector:		18,435,666,185.06	20,142,903,880.62	1,707,237,695.56	
	Economic Sector:		6,255,773,272.27	4,245,382,391.34	(2,010,390,880.93)	
	Law & Justice:		613,453,703.15	818,402,968.33	204,949,265.18	
	Regional Development:		17,572,315.00	21,616,935.00	4,044,620.00	
	Social Service Sector:		1,600,725,846.64	3,546,474,555.07	1,945,748,708.43	
			26,923,191,322.12	28,774,780,730.36	1,851,589,408.24	
7	Consolidated Revenue Fund Charges (Pension & Gratuity)		Actual	Total Budget	Variance	
	Administrative Sector:					
	Pension and Gratuity		4,836,977,789.40	6,778,471,646.39	1,941,493,856.99	
	Severance Gratuity		-	-	-	
	TOTAL		4,836,977,789.40	6,778,471,646.39	1,941,493,856.99	
8	SUBVENTION TO PARASTATALS		Actual	Total Budget	Variance	
	Administrative Sector:					
	Budget Monitoring, Price, Intelligence and public Procurement unit		-	53,600,000.00	53,600,000.00	
	State Boundary Commission		16,246,375.00	42,838,741.00	26,592,366.00	
	State Emergency Manag. Agency (SEMA)		219,075,964.00	497,833,800.00	278,757,836.00	
	State Pension Board		2,425,000.00	18,013,000.00	15,588,000.00	
	Local Gov't Pension Board (LGPB)		-	-	-	
	Muslim Pilgrims Welfare Board		433,320,893.57	483,402,314.00	50,081,420.43	
	Christians Pilgrims Welfare Board		18,829,000.00	48,193,000.00	29,364,000.00	
	office of the chief of staff		643,168,329.15	1,172,664,439.55	529,496,110.40	
	Bauchi State Assembly Service Commission		13,842,250.00	28,198,000.00	14,355,750.00	

	Bauchi State Television		20,000,000.00	46,830,000.00	26,830,000.00
	Bauchi Radio Corporation		20,000,000.00	113,104,590.00	93,104,590.00
	State INEC		18,163,322.00	84,521,750.00	66,358,428.00
	TOTAL		1,405,071,133.72	2,535,599,634.55	1,130,528,500.83
8	Economic Sector:		Actual	Total Budget	Variance
	College Of Agriculture		6,917,000.00	45,939,500.00	39,022,500.00
	Bauchi State Agricultural Development Prog. (BSADP)		6,007,420.00	51,222,170.00	45,214,750.00
	BASAC		1,600,125.54	15,440,126.00	13,840,000.46
	Galambi Ranching Company		2,200,000.00	4,065,000.00	1,865,000.00
	Debt Management Agency		-	-	-
	Board of Internal Revenue		549,857,747.95	637,582,658.11	87,724,910.16
	Bauchi State Hotels Board		-	-	-
	Yankari Power Project		-	-	-
	Fiscal Responsibility Commission		-	-	-
	BASSAMA		-	-	-
	State Water Board		58,190,500.00	87,230,500.00	29,040,000.00
	RUWASA		750,000.00	146,196,000.00	145,446,000.00
	State Development Board		72,607,270.00	106,582,470.00	33,975,200.00
	TOTAL		698,130,063.49	1,094,258,424.11	396,128,360.62
8	Law & Justice:		Actual	Total Budget	Variance
	State Sharia Commission		6,000,000.00	24,275,000.00	18,275,000.00
	TOTAL		6,000,000.00	24,275,000.00	18,275,000.00
8	Social Service Sector:		Actual	Total Budget	Variance
	Bauchi State Comm. For Youth		117,029,163.87	563,549,774.00	446,520,610.13
	Agency For Ophans & Vul. Children		142,390,350.38	463,211,000.00	320,820,649.62
	State Universal Basic Education Board (SUBEB)		58,567,600.00	340,677,600.00	282,110,000.00
	Special Schools Management Board (SSMB)		283,527,990.00	337,456,990.00	53,929,000.00
	Nomadic Education Agency		3,627,250.00	41,900,000.00	38,272,750.00
	Bauchi State Scholarship Board		102,614,276.55	444,987,900.00	342,373,623.45
	PHCDA		344,655,870.36	416,868,370.36	72,212,500.00
	Hospitals Management Board		143,901,412.00	163,115,000.00	19,213,588.00
	College Of Nursing Bauchi		1,800,000.00	43,950,000.00	42,150,000.00
	Sch. Of Health Tech. Ningi		12,611,710.00	139,050,000.00	126,438,290.00
	Drugs & Medical Consumables Management Agency		2,908,000.00	186,640,000.00	183,732,000.00
	Specialist Hospital Board		31,588,696.00	107,578,940.00	75,990,244.00
	BACATMA		15,098,400.00	48,049,809.00	32,951,409.00
	Bauchi State Env. Protection Agency (BASEPA)		100,345,425.00	127,870,425.00	27,525,000.00
	Bauchi State Sport Council		65,795,000.00	127,172,500.00	61,377,500.00

	BAUCHI STATE UNIVERSITY		-	155,976,000.00	155,976,000.00
	COE Azare		6,000,000.00	277,925,000.00	271,925,000.00
	CLIS Misau		24,760,000.00	85,574,500.00	60,814,500.00
	ATAP Bauhçi		24,784,500.00	189,621,500.00	164,837,000.00
	State Library Board		2,922,200.00	10,272,200.00	7,350,000.00
	ANFEI KANGERE		1,000,000.00	99,250,000.00	98,250,000.00
	BASAME		4,295,000.00	54,000,000.00	49,705,000.00
	APWD		-	-	-
	TOURISM BOARD		-	-	-
	TOTAL		1,490,222,844.16	4,424,697,508.36	2,934,474,664.20
8	Subvention to Parastatals (According to Sectors)		Actual	Total Budget	Variance
	Administrative Sector:		1,405,071,133.72	2,535,599,634.55	1,130,528,500.83
	Economic Sector:		698,130,063.49	1,094,258,424.11	396,128,360.62
	Law & Justice:		6,000,000.00	24,275,000.00	18,275,000.00
	Regional Development:		0	0	-
	Social Service Sector:		1,490,222,844.16	4,424,697,508.36	2,934,474,664.20
			3,599,424,041.37	8,078,830,567.02	4,479,406,525.65
9	Transfer to Capital Development Fund (According to Sectors)		Actual	Total Budget	Variance
	Administrative Sector:				
	Economic Sector:				
	Law & Justice:				
	Regional Development:				
	Social Service Sector:				
	TOTAL Transfer to Capital Development Fund				
	Other Transfers ()				
	Local Government % of Paris club recovery		4,084,749,187.92		4,084,749,187.92
10	Details of Aid & Grants Received		Actual	Total Budget	Variance
	Bilateral		-	-	-
	Multi Lateral		-	-	-
	FG Aid & Grants		-	-	-
	TOTAL Details of Aid & Grants Received		-	11,171,752,115.00	-
11	A- Details of Total Capital Expenditures (According to Sectors)		Actual	Total Budget	Variance
	Administrative Sector:		741,760,744.87	9,255,299,614.22	8,513,538,869.35

	Economic Sector:		18,991,492,470.60	50,286,298,295.40	31,294,805,824.80
	Law & Justice:		43,403,652.19	1,628,951,591.42	1,585,547,939.23
	Regional Development:		265,536,635.04	1,143,730,084.62	878,193,449.58
	Social Service Sector:		2,582,614,749.55	35,187,840,756.27	32,605,226,006.72
	TOTAL		22,624,808,252.25	97,502,120,341.93	74,877,312,089.68
	B- Details of Capital Expenditures of Parastatals (Included in 11A above)		Actual	Total Budget	Variance
11	Administrative Sector:				
	State Boundary Commission		3,554,660.00	131,991,105.00	128,436,445.00
	Budget monitoring, Price Intelligence and Procurement Unit		-	141,582,600.00	
	State Emergency Management Agency (SEMA)		10,841,500.00	75,360,000.00	64,518,500.00
	Secretary to The State Government (SSG's Office)		239,678,369.66	2,781,937,537.22	2,542,259,167.56
	Ministry of Co-operatives and Poverty Alleviation		-	-	-
	Muslim Pilgrims Welfare Board		-	69,621,200.00	69,621,200.00
	Christian Pilgrims Welfare Board		-	112,098,000.00	112,098,000.00
	Office of The Chief of Staff		9,462,250.00	2,402,100,000.00	
	Ministry of Religious Affairs & Community Relations		1,000,000.00	83,838,000.00	82,838,000.00
	State House of Assembly		166,588,000.00	688,602,000.00	522,014,000.00
	Bauchi State Assembly Service Commission		-	51,278,712.00	51,278,712.00
	Ministry of Information		296,945,965.21	811,021,600.00	514,075,634.79
	Office of The Head of Civil service		-	306,150,000.00	306,150,000.00
	Office of The State Auditor General		3,690,000.00	94,200,000.00	90,510,000.00
	Local Govt Audit		-	56,520,000.00	56,520,000.00
	Civil Service Commission		-	6,876,600.00	6,876,600.00
	State INEC		10,000,000.00	1,421,370,000.00	1,411,370,000.00
	TOTAL		741,760,744.87	9,234,547,354.22	5,958,566,259.35
11	Economic Sector:		Actual	Total Budget	Variance
	Ministry of Agriculture		7,090,042,573.84	10,852,186,036.00	3,762,143,462.16
	College Of Agriculture		-	108,914,040.00	108,914,040.00
	Bauchi State Agricultural Development Prog. (BSADP)		629,516,447.92	793,077,921.37	163,561,473.45
	BASAC		1,566,209.60	116,808,000.00	115,241,790.40
	Ministry of Finance		207,535,500.00	2,894,914,512.00	2,687,379,012.00
	Debt Management Agency		-	-	-
	Office Of The Accountant General		231,288,574.84	476,683,024.84	245,394,450.00
	Board of Internal Revenue		134,016,438.38	470,781,950.00	336,765,511.62
	Ministry of Commerce & Industry		107,631,540.00	1,813,851,540.55	1,706,220,000.55
	Ministry of Science & Technology		264,069,573.79	1,268,456,600.00	1,004,387,026.21
	Ministry of Works & Transport		5,123,889,902.11	12,009,126,585.66	6,885,236,683.55
	Ministry of Power & Energy		21,109,625.00	218,153,930.00	197,044,305.00
	Yankari Power Company Limited		-	-	-
	Ministry of Solid Minerals		-	-	-

	Ministry of Tourism & Culture		-	-	-
	Ministry of Budget & Econ. Plan.		509,088,061.52	2,011,405,500.00	1,502,317,438.48
	Fiscal Responsibility Commission		-	-	-
	Ministry of Water Resources		8,660,160.00	688,440,921.77	679,780,761.77
	State Water Board		1,591,494,513.46	4,157,640,388.27	2,566,145,874.81
	RUWASA		235,561,115.00	5,617,574,900.00	5,382,013,785.00
	State Development Board		2,836,022,235.14	-	(2,836,022,235.14)
	Ministry Land and Housing		-	-	-
	Ministry of Animal & Nomadic Resett.		-	178,038,000.00	178,038,000.00
	TOTAL		18,991,492,470.60	43,676,053,850.46	24,684,561,379.86
11	Law & Justice:		Actual	Total Budget	Variance
	Judicial Service Commission		2,000,000.00	178,038,000.00	176,038,000.00
	Ministry of Justice		-	39,560,111.42	39,560,111.42
	Judiciary		34,000,000.00	710,330,000.00	676,330,000.00
	Sharia Court of Appeal;		7,403,652.19	701,023,480.00	693,619,827.81
			43,403,652.19	1,628,951,591.42	1,585,547,939.23
	Regional Development:				
	Ministry for Rural Development		265,536,635.04	1,143,730,084.62	878,193,449.58
	TOTAL		265,536,635.04	1,143,730,084.62	878,193,449.58
11	Social Service Sector:		Actual	Total Budget	Variance
	Bauchi State Comm. For Youth		52,227,398.63	1,876,899,105.71	1,824,671,707.08
	Ministry of Women Affairs		-	164,850,000.00	164,850,000.00
	Agency For Orphan & Vulnerable		-	790,702,000.00	790,702,000.00
	Ministry of Education		1,144,492,293.01	5,389,184,000.00	4,244,691,706.99
	State Universal Basic Education Board (SUBEB)		-	3,423,221,727.72	3,423,221,727.72
	Agency For Nomadic Education		17,987,453.00	140,171,853.00	122,184,400.00
	Special Schools Management Board (SSMB)		12,688,233.00	282,240,000.00	269,551,767.00
	Bauchi State Scholarship Board		6,236,000.00	17,901,700.00	11,665,700.00
	Ministry of Health		192,004,029.64	9,037,521,560.55	8,845,517,530.91
	PHCDA		799,666,732.33	4,641,953,305.50	3,842,286,573.17
	College Of Nursing		25,000,000.00	899,456,115.39	874,456,115.39
	College Of Health Technology		-	431,000,000.00	431,000,000.00
	Drugs & Medical Consumables Management Agency		3,693,730.98	329,760,396.00	326,066,665.02
	BACATMA		7,236,523.00	676,820,203.00	669,583,680.00
	Ministry of Enviroment & Forestry		-	-	-
	Bauchi State Env. Protection Agency (BASEPA)		268,989,317.96	896,289,156.40	627,299,838.44
	Ministry of Youth & Sport				-
	Bauchi State Sport Council				-
	Ministry For Local Government Affairs		-	158,100,000.00	158,100,000.00

	Ministry of Higher Education		-	-	-
	Bauchi State University		-	1,818,411,725.00	1,818,411,725.00
	College of Education, Azare		-	1,060,000,000.00	1,060,000,000.00
	College For Legal & Islamic Studies Misau		-	173,000,000.00	173,000,000.00
	Abubakar Tatari Ali Politechnic (ATAP)	14,432,700.00		930,000,000.00	915,567,300.00
	State Library Board		-	74,200,000.00	74,200,000.00
	Bauchi State Agency For Mass Education (BASAME)		-	156,197,908.00	156,197,908.00
	Adult & Non Formal Education Institute Kangere		-	308,600,000.00	308,600,000.00
	Ministry of Social Development	37,647,338.00		286,800,000.00	249,152,662.00
	Agency For Person With Disability (APWD)		-	4,560,000.00	4,560,000.00
	TOTAL		2,582,301,749.55	33,967,840,756.27	31,385,539,006.72
12	CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT		AMOUNT 2017	AMOUNT 2018	
	CRF BANK BALANCE				
	BAC		10,790,887,425.33	17,101,976,511.74	
	TOTAL		10,790,887,425.33	17,101,976,511.74	
	OTHER BANK OF THE TREASURY				
	OFFICE OF THE ACCOUNTANT GENERAL (OAG)		(2,556,860.32)	1,268,650.78	
	PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)		3,028,266,753.00	7,956,531,563.79	
	DIRECTORATE OF INVESTMENT		15,421,344.54	26,528,846.32	
			3,041,131,237.22	7,984,329,060.89	
			0	0	
13	CLOSING CASH BOOK BALANCE OF SUB-TREASURY OFFICES		AMOUNT 2017	AMOUNT 2018	
	ST. BAUCHI (A) (B) ©		1,471,295,986.42	1,201,246,208.35	
	ST DAMBAM		-	-	
	ST JAMAARE		19,676.57	19,676.57	
	ST T,BALEWA		-	-	
	ST NINGI		713,384.48	-	
	ST TORO		(86,830.01)	-	
	ST AZARE		194,874.98	-	
	ST MISAU		-	88,293.90	
	TOTAL		1,472,137,092.44	1,201,354,178.82	
14	CLOSING CASH BOOK BALANCE OF MDAs		AMOUNT 2017	AMOUNT 2018	
	Administrative Sector:				

GOVERNMENT HOUSE		54,359,296.17	33,892,350.48
DEPUTY GOVERNOR OFFICE (DGO)		603,077.77	808,077.66
SECRETARY TO THE STATE GOVERNMENT (SSG)		17,426,209.39	-
COOPERATIVE AND POVERTY ALLEVIATION (MCPA)		(10,299,886.16)	-
MIN OF SPECIAL DUTIES (MSD)		1,260,653.93	-
MINISTRY OF REL. AFFAIRS & COMM. RELETIONS (MORA&CR)		31,281,050.42	123,531.43
BAUCHI STATE HOUSE OF ASSEMBLY (BAHA)		(9,597,051.93)	(9,548,963.90)
BAUCHI STATE ASSEMBLY SERVICE COMMISSION (BASC)		19,471.82	37,221.82
MINISTRY OF INFORMATION (MOI)		(490,390.71)	(15,975.42)
OFFICE OF THE HEAD OF CIVIL SERVICE (OHCS)		2,146,860.48	6,348,660.70
OFFICE OF STATE AUDITOR GENERAL (STATE AUDIT)		846,360.23	20,000.00
OFFICE OF AUDITOR GENERAL FOR LOCAL GOVT (LG AUDIT)		(207,835.88)	169,047.27
CIVIL SERVICE COMMISSION (CSC)		(28,950.62)	78,117.01
LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)		381,147.34	56.91
MINISTRY FOR LOCAL GOVERNMENT AFFAIRS		(67,520.59)	-
MINISTRY OF AGRICULTURE		2,174,962.65	62,098.70
MINISTRY OF EDUCATION		1,976,245.25	295,666.63
MINISTRY OF COMMERCE		419,281.49	410,644.49
MINISTRY OF FINANCE		2,739,771.24	65,177,241.12
MINISTRY OF HEALTH		3,391,420.81	43,388,710.67
MINISTRY OF JUSTICE		(16,626,386.25)	212,836.22
MINISTRY OF WORKS & TRANSPORT		6,217,351.15	203,780.15
MINISTRY OF LANDS & SURVEY		23,281,103.25	23,887,193.24
MINISTRY OF WATER RESOURCES		1,499,770.40	805,521.11
MINISTRY OF YOUTH & SPORTS		2,858,577.06	-
THE JUDICIARY		86,962.27	100,767.00
JUD. SERVICE COMMISSION		8,158.04	8,405.79
TEACHERS SERVICE COMMISSION		126,391.73	173,141.72
ZONAL EDUCATION OFFICE BAUCHI		-	147,442.99
ZONAL EDUCATION OFFICE KATAGUM		-	-
ZONAL EDUCATION OFFICE DARAZO		5,660.88	-
SCHOLARSHIP BOARD		(93,222,952.03)	1,123,503.39
SHARIA COURT OF APPEAL		156,049.31	346,890.47
MINISTRY OF BUDGET & PLANNING		6,208,523.08	-
BOARD OF INTERNAL REVENUE		84,340,973.35	97,482,134.50
MINISTRY OF WOMEN AFFAIRS		34,550,220.44	10,469,200.45
MINISTRY OF RURAL DEVELOPMENT		4,467.96	60,891,271.40
MINISTRY OF TOURISM & CULTURE		(17,615,636.00)	-
MINISTRY OF HIGHER EDUCATION		8,500.00	-
MINISTRY OF SCIENCE & TECHNOLOGY		1,270,135.04	913,649.85
MINISTRY OF SOLID MINERALS		388,504.67	5,758.60
MINISTRY OF SOCIAL DEVELOPMENT		(742,580.82)	101,022.70
MINISTRY OF FORESTRY & ENVIRONMENT		(83,880.07)	-
MINISTRY OF ANIMAL RESOURCES		(1,004,963.00)	-

	MINISTRY OF POWER & ENERGY		(23,533.49)	-	
	COLLEGE OF HEALTH TECH. NINGI		602,662.00	125,757.12	
	BRC (AIDS & GRANTS)		(28,496.00)	-	
	STATE BOUNDARY COMMISSION		21,760.00	44,160.00	
	OFFICE OF THE CHIEF OF STAFF		-	564,777.70	
	TOTAL		130,621,516.07	338,853,699.97	
			15,434,777,271.06	26,626,513,451.42	
	Economic Sector:				
14	MIN. OF AGRIC. & NATURAL RESOURCES (MANR)		2,174,962.65	62,098.70	
	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT (MOF)		2,739,771.24	65,177,241.12	
	OFFICE OF THE ACCOUNTANT GENERAL (OAG)		(2,556,860.32)	1,268,650.78	
	BOARD OF INTERNAL REVENUE (BOIR)		84,340,973.35	97,482,134.50	
	MIN OF COMMERCE & INDUSTRY (MCI)		419,281.49	410,644.49	
	MINISTRY OF SCIENCE & TECHNOLOGY (MOS&T)		1,270,135.04	913,649.85	
	MINISTRY OF WORKS & TRANSPORT (MOW&T)		6,217,351.15	203,780.15	
	MIN OF POWER AND ENERGY (MPE)		(23,533.49)	-	
	MINISTRY OF SOLID MINERALS (MOSM)		388,504.67	5,758.60	
	MIN OF TOURISM & CULTURE (MTC)		(17,615,636.00)	-	
	STATE PLANNING COMMISSION (MOB&EP)		6,208,523.08	-	
	MINISTRY OF WATER RESOURCES (MOWR)		1,499,770.40	805,521.11	
	MINISTRY OF LAND AND HOUSING (ML&H)		23,281,103.25	23,887,193.24	
	MIN. OF ANIMAL RESOURCES & NOMADIC RESETT. (MAR&NR)		(1,004,963.00)	-	
14	TOTAL		107,339,383.51	190,216,672.54	
	LAW & JUSTICE				
	JUDICIAL SERVICE COMMISSION (JSC)		8,158.04	8,405.79	
	MINISTRY OF JUSTICE (MOJ)		(16,626,386.25)	212,836.22	
	THE JUDICIARY (JUD)		86,962.27	100,767.00	
	SHARIA COURT OF APPEAL (SCA)		156,049.31	346,890.47	
	TOTAL		(16,375,216.63)	668,899.48	
14	Regional Development				
	MIN. OF RURAL DEVELOPMENT (MRD)		4,467.96	60,891,271.40	
	TOTAL		4,467.96	60,891,271.40	
14	Social Service Sector:				
	MINISTRY OF WOMEN AFFAIRS (MOWA)		34,550,220.44	10,469,200.45	
	MINISTRY OF EDUCATION (MOE)		1,976,245.25	295,666.63	
	TEACHERS' SERVICE COMMISSION (TSC)		126,391.73	173,141.72	
	STATE SCHOLARSHIP BOARD (BSSB)		(93,222,952.03)	1,123,503.39	
	MINISTRY OF HEALTH (MOH)		3,391,420.81	43,388,710.67	
	MIN OF ENVIRONMENT & FORESTRY (MOE&F)		(83,880.07)	-	
	MINISTRY OF YOUTH & SPORTS (MY&S)		2,858,577.06	-	
	MINISTRY OF LOCAL GOVERNMENT AFFAIRS (MLGA)		(67,520.59)	-	

	MINISTRY FOR HIGHER EDUCATION (MOHED)		8,500.00	-	
	MINISTRY OF SOCIAL DEVELOPMENT (MOSD)		(742,580.82)	101,022.70	
	TOTAL		(51,205,578.22)	55,551,245.56	
	TOTAL Details of Cash Book Balances				
15	STATEMENT OF INVESTMENT AND LOANS FOR THE PERIOD ENDED 31ST DECEMBER, 2015				
	(A) LOCAL INVESTMENT: QUOTED COMPANIES				
	NAME OF COMPANY	DATE OF INVESTMENT	AMOUNT 2017	AMOUNT 2018	INCREASE/DECREASE
	BANK OF THE NORTH LTD	1976	35,964,719.28		(35,964,719.28)
	ASHAKA CEMENT COMPANY	1976	298,008,750.00		(298,008,750.00)
	FCMB BANK PLC	1990	5,525,618.75	8,354,735.55	2,829,116.80
	JAIZ BANK PLC	2003	136,500,000.00	78,000,000.00	(58,500,000.00)
	FORTE OIL		5,400,000.00	3,444,000.00	(1,956,000.00)
	OANDO PLC	2005	786,952.96	1,549,125.00	762,172.04
	FIRST BANK PLC		2,775.52	7,258.35	4,482.83
	INTERCITY BANK	2005	106,835.20	-	(106,835.20)
					-
		SUB- TOTAL	482,295,651.71	91,355,118.90	(390,940,532.81)
	(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	1,991,250.00		(1,991,250.00)
	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	2001	25,185,595.00	25,185,595.00	-
	BAUCHI HOTELS BOARD		85,504,100.00	85,504,100.00	-
	YANKARI LOANS & SAVINGS LTD		80,404,162.00	80,404,162.00	-
	NNDC	2008	11,324,449.00	11,324,449.00	-
	ZARANDA HOTEL		85,504,100.00	85,504,100.00	-
	SAVANNAH SUGAR COMPANY	1976	8,436,009.00	8,436,009.00	-
	NIGERIAN SOVEREIGN INVEST AUTHORITY		2,203,899,800.45	3,302,239,640.00	1,098,339,839.55
	INVEST GENERAL EQUITY		33,866,431.08	-	(33,866,431.08)
			2,858,461,949.53	3,920,944,108.00	1,062,482,158.47
	(C) FOREIGN INVESTMENT -QUOTED COMPANIES				
	NEW AFRICA MERCHANT/INFRAS BANK		5,161,290.00	5,161,290.00	-
			5,161,290.00	5,161,290.00	-
	(D) LOAN TO LOCAL GOVERNMENT AREAS				

			(1,063,714.90)	(1,063,714.90)	-	
			581,752,933.39	587,793,141.72	6,040,208.33	
18	Revolving Loan Account	Opening balances at at 1/1/2017	Additions during the year	Repayments during the year	Closing Balances as at 30/06/2018	
	List the Loans					
	TOTAL					
19	External Loans States					
19	PUBLIC DEBT CHARGES	Opening balances at at 1/1/2017	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2018	
	EXTERNAL LOANS	21,863,337,495.91	8,937,300,710.99	804,506,319.10	29,996,131,887.80	
	TOTAL	21,863,337,495.91	8,937,300,710.99	804,506,319.10	29,996,131,887.80	
20	States Bonds & Treasury Bonds					
	Name of Financial Institution	Opening balances at at 1/1/2017	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2018	
	States Bonds 2021 & FGNTreasury Bonds 2034	36,144,832,885.74	9,423,408,192.10	3,119,134,692.30	42,449,106,385.54	
		36,144,832,885.74	9,423,408,192.10	3,119,134,692.30	42,449,106,385.54	
21	Nigerian Treasury Bills (NTB)	Opening balances at at 1/1/2016	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2018	
	Opening Balance sa at 1st Jan. 2015					
	Add: Additional NTB Issued					
	Less: NTB Repaid					
	Loans as at 31st December, 2015					
22	Development Loan Stock	Opening balances at at 1/1/2017	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2018	
	TOTAL					
23	Other Internal Loans (Promissory Notes)	LOAN AMOUNT	INTEREST RATE	DATE SIGN	MATURITY DATE	AMOUNT OUSTANDING
	FGN Bond 2034	6,500,000,000.00	14.83%		Sept.34	6,234,648,708.30
	Zenith Bank Bailout Loan	8,609,100,000.00	9.00%		Aug.15	8,010,402,191.63
	CBN MSME DF	2,000,000,000.00	2.00%		Jan.27	1,699,999,999.94

	GT Bank (ECA) Bail out Loan	10,000,000,000.00	9.00%		Apr.36	9,460,764,516.56
	FGN Budget support Facility	12,223,400,000.00	9.00%			12,125,000,000.00
	Bauchi State Bond 2026 RST 1	10,402,894,328.00	16.50%		Nov.26	9,838,341,520.00
	Sterling Bank CACs Loan	2,000,000,000.00	6%		Dec.18	174,851,211.70
	UBA Pls CACS	5,000,000,000.00	9.00%		Dec.21	4,195,394,804.35
	UBA Pls CACS II	3,000,000,000.00	9.00%		May-22	2,642,387,132.96
24	Other Revenue Sources					
	Name of Financial Institution	Opening balances at at 1/1/2017	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2018	
		360,492,423.06	9,423,408,192.10	7,813,930,570.02	1,969,970,045.14	
	TREASURY CLEARANCE/OTHER GOVT FUNDS					
	TRUST & OTHER PUBLIC FUNDS					
	DEPOSITS		AMOUNT 2017	AMOUNT 2018	increase/decrease	
	Gains/loss on Investment (General)			(671,541,625.66)	(671,541,625.66)	
	SUSPENCE ACCOUNT GENERAL		(737,095,130.79)	(737,095,130.79)	-	
	RETENTION -MIN OF AGRIC		(8,319,263.67)	(8,319,263.67)	-	
	RETENTION -MIN OF COMMERCE		(60,002,891.16)	(60,002,891.16)	-	
	RETENTION -MIN OF EDUCATION		13,966,345.88	13,966,345.88	-	
	RETENTION -MIN OF FINANCE		413,226.98	413,226.98	-	
	RETENTION- GOVERNMENT HOUSE		(38,277.21)	(38,277.21)	-	
	RETENTION- MIN OF HEALTH		8,572,823.51	8,572,823.51	-	
	RETENTION- MIN OF INFORMATION		(3,005,798.89)	(3,005,798.89)	-	
	RETENTION- JUDICIAL DEPARTMENT		47,948,128.08	47,948,128.08	-	
	RETENTION - MIN OF JUSTICE		(321,202.30)	(321,202.30)	-	
	RETENTION - MIN OF LANDS		(1,665,946.28)	(1,665,946.28)	-	
	RETENTION- MIN FOR LOCAL GOVT		(1,148,012.94)	(1,148,012.94)	-	
	RETENTION- SHARIA COURT OF APPEAL		(3,235.41)	(3,235.41)	-	
	RETENTION- SECRETARY TO THE MILITARY GOVT		3,348,055.28	3,348,055.28	-	
	RETENTION- MIN OF SOCIAL WELFARE, YOUTH AND SPORT		(564,219.25)	(564,219.25)	-	
	RETENTION-MIN OF WORKS		(38,823,539.74)	(38,823,539.74)	-	
	RETENTION- PROJECT IMPLEMENTATION UNIT		(9,122,988.74)	(9,122,988.74)	-	
	RETENTION-MIN OF WATER RESOURCES		9,219,544.43	9,219,544.43	-	
	RETENTION- MIN OF RURAL DEVELOPMENT		(15,332,754.72)	(15,332,754.72)	-	
	RETENTION- MIN OF LAND & ENVIRONMENT		3,262,359.05	3,262,359.05	-	
	RETENTION- DEPOSIT		374,285.05	374,285.05	-	
	RETENTION- DEPOSIT		89,541,035.40	72,490,199.06	(17,050,836.34)	
	RETENTION- DEPOSIT		599,319.28	599,319.28	-	
	RETENTION-DEPOSIT		1,409,150.10	1,409,150.10	-	
	MAGISTRATE COURT LIMITED POWER		(457.78)	(457.78)	-	
	AREA COURT		(137,775.54)	(137,775.54)	-	
	CAUTION DEPOSIT-STUDENT		949,513.48	949,513.48	-	
			(695,977,707.90)	(1,384,570,169.90)	(688,592,462.00)	
	41030101 UNREMITTED PAYE					

PAYE DEDUCTION REMITTED TO AG		1,607,650,375.92	2,112,463,967.24	504,813,591.32
LOAN TO BASG FROM LOCAL GOVT JOINT FUND		-		-
DEV. LEVY REMITTED TO AG		-		-
		1,607,650,375.92	2,112,463,967.24	504,813,591.32
4108102 UNREMITTED WITHHOLDING TAX				
FED. INLAND REVENUE 2.5% WITHHOLDING TAX		81,877,237.38	(57,180,782.55)	(139,058,019.93)
5% TAX LIABILITY- MIN/ DEPT		(415,088,645.03)	(365,187,604.61)	49,901,040.42
STAM DUTY		-6508624.93	(3,311,402.77)	3,197,222.16
		(339,720,032.58)	(425,679,789.93)	(85,959,757.35)
		-		
41080103 VALUE ADDED TAX				
5% VAT DEDUCTION FROM SERVICES PAYMENT		(1,823,272,421.23)	(1,641,662,104.47)	181,610,316.76
		(1,823,272,421.23)	(1,641,662,104.47)	181,610,316.76
41080202 CONTRIBUTORY PENSION SCHEME				
PENSION CONTRIBUTION		(6,305.20)	328,009,571.71	328,015,876.91
		(6,305.20)	328,009,571.71	328,015,876.91
41080203 UNION DUES				
CHECK OF SYSTEM (DED. UNION DUES)		798,159,516.11	839,182,315.86	41,022,799.75
		798,159,516.11	839,182,315.86	41,022,799.75
41080204 HOUSING REVOLVING FUND DED.				
STAFF HOUSING LOAN		17,829,266.79	16,786,788.04	(1,042,478.75)
OWNER OCCUPIER SCHEME		(1,061,726,565.74)	(1,221,801,576.93)	(160,075,011.19)
		(1,043,897,298.95)	(1,205,014,788.89)	(161,117,489.94)
41080205 COOPERATIVE SOCIETY				
BAUCHI STATE NURSES SAVING SCHEME		2,358,241.49	2,358,241.49	-
LEVIES FROM C/SERVANT TO NLC		14,642,212.74	14,642,212.74	-
		17,000,454.23	17,000,454.23	-
		-		
41080206 HOUSING FUND				
MAKAMA MORTGAGE LOAN		1,094,375.73	1,094,375.73	-
NATIONAL HOUSING SCHEME		(574,624,390.05)	(688,119,794.95)	(113,495,404.90)
		(573,530,014.32)	(687,025,419.22)	(113,495,404.90)
		-		
41080208 WELFARE LOAN SCHEME				
SHARIA COURT OF APPEAL M/CYCLE DED. IRO		7,951,952.74	(6,401,295.90)	(14,353,248.64)
SHARIA COURT OF APPEAL M/CYCLE 2		16,608,529.84	4,578,129.49	(12,030,400.35)
MHIWUN MOTOR CYCLE LOAN TO MEMBERS		8,104,955.33	8,104,955.33	-
AUCPTRE M/CYCLE LOAN SCHEME		(12,308,307.31)	(12,308,307.31)	-
M/CYCLE LOAN GRANTED BY NASU OF EDU.		29,308,040.83	29,308,040.83	-
AUCPTRE JUDICIARY M/CYCLE LOAN SCHEME		66,996,019.36	66,996,019.36	-
NLC 1 M/CYCLE LOAN SCHEME		18,600,044.92	18,600,044.92	-
COST MOTOR CYCLE LOAN		3,141,321.88	3,141,321.88	-

SHB AUCPTER M/CYCLE LOAN		(8,594,474.39)	(8,594,474.39)	-
AAWUN M/CYCLE REPAYMENT		16,799,069.70	16,799,069.70	-
M/CYCLE LOAN BY COURT REGISTRARS ASSO. NIG		34,305,096.60	34,305,096.60	-
ASCN M/CYCLE LOAN				-
AUPCTRE DE-DEMARK LOAN		(15,579,811.72)	(3,086,473.99)	12,493,337.73
NLC 2 M/CYCLE LOAN		(29,764.09)	(29,764.09)	-
		165,302,673.69	151,412,362.43	(13,890,311.26)
41030209 DEPENDENT FUND		-		
		(975,469.24)	(975,469.24)	-
CONT.TOWARDS ARMED FORCES REMEMBRANCE ADY BY GOVT		6,989,175.12	3,402,520.11	(3,586,655.01)
ABUJA CENTRAL MOSQUES DONATION BY DIRECTORS & ABOVE		(1,970,022.61)	(1,970,022.61)	-
NATIONAL SAVING SCHEME		(4,031,339.37)	(4,031,339.37)	-
STATION DEPOSIT ACCOUNT- ST				-
STATION DEPOSIT ACCOUNT- MIN/DEPT		(3,681,829.62)	(3,681,829.62)	-
LOCAL GOVERNMENT FUNDS				-
LOCAL GOVT TRACTOR REPAYMENT		(3,081,288.05)	(3,081,288.05)	-
LOCAL GOVT.EQUITY PARTICIPATION IN BH PUB				-
NOMADIC EDU. PROG:GRANTS FROM FED.GOV'T		(300.00)	(300.00)	-
LOAN-NIGERIAN LABOUR CONGRESS(NLC)				-
NIGERIAN ARMY RENTED HOUSE		3,780,598.15	3,780,598.15	-
PS CONTRIBUTIONS			(2,858,304.79)	(2,858,304.79)
COMPENSATION TO FARMERS		(2,448.34)	(2,448.34)	-
LOCAL GOVT - EQUITY PART. IN BH PUBLISHING COY		1,463,487.99	1,463,487.99	-
SALES OF TRACTORS TO BASAC			(1,546,614.83)	(1,546,614.83)
LEVY PAID BY ELECTED APP. TO ANPP		34,477,344.91	26,555,190.87	(7,922,154.04)
CONT. TO APPEAL FUND CYD		(10,538,832.19)	(10,538,832.19)	-
VOLUNTARY CONTR. TO STATE COUNCIL OF DAAWA		40,431,825.72	39,090,172.35	(1,341,653.37)
RATTAWU NATIONAL LAVY DEDUCTION		(453,100.00)	(453,100.00)	-
BAUCHI STATE EMPLOYEES CONTRIBUTION		(526,931,346.20)	(526,124,346.20)	807,000.00
1% DEDUCTION FROM BH STATE CIVIL SERVANT SALERIES		174,449,292.62	168,115,488.66	(6,333,803.96)
2% DEDUCTION FROM POLITICAL APPOINTIES SALARIES		15,293,275.37	14,360,015.90	(933,259.47)
WAR AGAINST INDISCIPLINE OPERATION				-
HARDSHIP ALLOWANCES: EX-SERVICE MEN		(861,597.65)	(861,597.65)	-
		(275,642,573.39)	(299,358,018.86)	(23,715,445.47)
41030210 POVERTY ALLEVIATION		-		
PURCHASE OF SHARES IN PRIV.		(2,209.44)	(2,209.44)	-
PURCHASE OF SHARES IN PRI.		(5,523.60)	(5,523.60)	-
PURCHASE OF SHARES TO CIVIL SERVANT MIN/ DEPT		(2,195,736.72)	(2,195,736.72)	-
PURCHASE OF SHARES TO CIVIL SERVANT PARASTATALS		7,014,138.12	7,014,138.12	-
		4,810,668.36	4,810,668.36	-
		-		-
41030214 LOAN DEDUCTION		-		-
M/CYCLE LOAN REPAYMENT		(116,999.99)	1,192,061.69	1,309,061.68

	MOTOR VEHICLE LOAN REPAYMENT		(4,159,671.13)	(5,140,869.62)	(981,198.49)	
	PTF BICYCLE : PARASTATALS		(1,960,000.50)	(1,960,000.50)	-	
			(1,519,749.36)	(1,519,749.36)	-	
			(7,756,420.98)	(7,428,557.79)	327,863.19	
	41030216 OVER PAYMENT RECOVERABLE					
	OVER PAYMENT RECOVERY		-	(19,137,785.30)		
				(19,137,785.30)		
	TOTAL OF OTHER PUBLIC FUNDS		(2,166,872,781.04)	(2,216,997,294.53)	(358,996,299.90)	
	TOTAL BTL RECEIPT & PAYMENTS		6,345,114,540.08	6,974,065,360.58	320,079,034.09	
26	CONTINGENT LIABILITIES AS AT YEAR END		AMOUNT 2017	AMOUNT 2018		
	Pension & Gratuity Due		15,271,469,672.16	16,939,715,714.91		
	Outstanding Contractors Liabilities (According to MDA)		15,630,658,730.09	15,630,658,730.09		
	Judgment Debt		5,415,006,076.17	5,415,006,076.17		
	Other (Salary Arrears & Staff Claims)		1,977,850,049.98	-	No update	
	TOTAL CONTINGENT LIABILITIES		38,294,984,528.40	37,985,380,521.17		

RESPONSIBILITY FOR FINANCIAL STATEMENT

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

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

On behalf of the Government of Bauchi State, I accept responsibility for the integrity and objectivity of the financial statements, the information it contains and that it is a reflection of the Financial Position of the State as at 31st December, 2018.

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

AUDIT CERTIFICATE

In compliance with section 125 (2) of the constitution of the Federal Republic of Nigeria, 1999, I have examined the Accounts and Financial Statements of Bauchi State Government of Nigeria for the period ended 31st December, 2018. Proper returns have been rendered by the Ministries, Departments and their related Parastatals in conformity with the Public Finance (Control and Management) ACT of 1958. I have obtained all information and explanation necessary in the discharge of my responsibility.

The Audit was conducted in accordance with Auditing requirements as specified in the Audit Law (Chapter II) as enforce in Bauchi State by virtue of the State creation and transitional Act No. 12 of 1976. Projects and programmes were verified in line with the concept of performance audit. In the discharge of my responsibilities as required by section 125 (5) of the same constitution, the Financial Statement have been certified subject to comments contained in this report.

In my opinion, projects and programmes executed were satisfactorily in consideration of fund employed. Furthermore, the Financial Statement's (Nos. 1 – 4) and the related notes give a true and fair view of the state of affairs of Bauchi State Government as at 31st December, 2018.


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