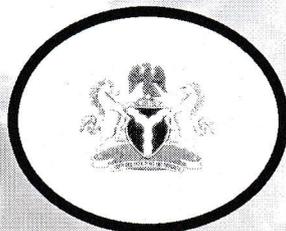


BAUCHI STATE GOVERNMENT OF NIGERIA



OFFICE OF THE ACCOUNTANT GENERAL

**ANNUAL FINANCIAL STATEMENTS
AS AT
31st DECEMBER, 2021.**

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,2021	1-2
6.	Statement 2 - Statement of Assets and Liabilities as at 31 st December,2021	3 - 4
7.	Statement 3 - Statement of Consolidated Revenue Fund for the year Ended 31 st December,2021	5
8.	Statement 4 - Statement Capital Development Fund for the year Ended 31 st December,2021	6
9.	Statement of Accounting Policies for the year 2021	7-14
10.	Notes to the Account	15-25
11.	Supplementary Notes on COVID-19	26-32

BAUCHI STATE GOVERNMENT OF NIGERIA

OFFICE OF THE ACCOUNTANT-GENERAL

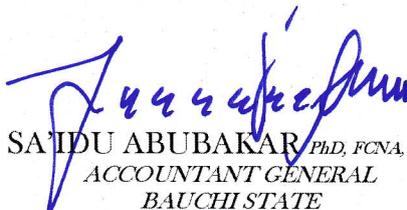
28th March, 2022

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.

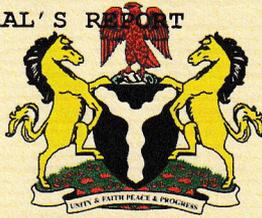
In fulfillment of the accounting and reporting functions, the Accountant General is responsible for establishing and maintaining an adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly records the use of 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, 2021.


SAIDU ABUBAKAR *PhD, FCMA, FCA*
ACCOUNTANT GENERAL
BAUCHI STATE

SECRET

BAUCHI STATE AUDITOR-GENERAL'S REPORT



BAUCHI STATE OF NIGERIA

Office of the State Auditor General

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

GSM: 08020320752, 07055946125

20th May, 2022

Our Ref: _____

Your Ref: _____

Date: _____

AUDITOR GENERAL'S CERTIFICATION

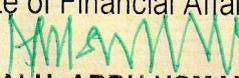
In compliance with **Section 125(5)** of the **Constitution** of the **Federal Republic of Nigeria 1999** as amended, I have examined the Accounts and the Financial Statements of Bauchi State of Nigeria for the year ended **31st December, 2021**.

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** and **Standards Auditing 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, 2021** was prepared in accordance with Public Finance Law and International Public Sector Accounting Standards Cash Basis Framework which give a true and fair view of the State of Financial Affairs for the period stated in the report.


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

FOR THE YEAR ENDED 31ST DECEMBER

2021
CERTIFIED

BY

SECRET

5 - YEAR FINANCIAL SUMMARY

(FROM 2021 TO 2017)

	2021	2020	2019	2018	2017	TOTAL
REVENUE						
STATUTORY ALLOCATION	47,152,761,980.96	46,720,179,950.79	51,926,786,573.97	73,994,864,371.06	52,752,731,791.58	272,547,324,668.36
VALUE ADDED TAX	23,962,838,565.86	16,724,443,057.77	13,743,379,568.14	12,746,336,432.03	11,365,308,959.68	78,542,306,583.48
INTERNALLY GENERATED REVENUE	17,902,447,967.63	13,039,294,812.42	12,293,318,938.86	6,525,458,165.24	5,472,148,744.03	55,232,668,628.18
GRANTS/SUBVENTIONS/EXCESS CREUDE	7,327,682,979.10	7,626,000,000.00	-	-	1,605,250,000.00	16,558,932,979.10
MISCELLANEOUS RECEPTS	39,275,190,880.95	19,111,323,585.13	38,378,635,921.94	20,835,087,991.72	13,288,740,332.25	120,888,978,711.99
TOTAL REVENUE	135,620,922,374.50	103,221,241,406.11	116,342,121,002.91	114,101,746,960.05	84,484,179,827.54	543,770,211,571.11
EXPENDITURE						
PERSONNEL COST (MINISTRIES)	13,399,660,649.40	14,164,283,473.89	13,769,772,929.77	13,946,847,709.88	12,683,427,130.56	67,963,991,893.50
PENSION & GRATUITY	6,249,561,087.21	6,387,830,500.23	6,474,519,910.36	4,836,977,789.40	4,243,041,784.98	28,191,931,072.18
CRF CHARGES	501,208,145.62	511,274,736.28	1,013,780,411.38	1,147,445,860.03	818,106,985.37	3,991,816,138.68
OVERHEAD COST (MINISTRIES)	25,622,230,723.59	24,773,420,339.07	25,887,560,013.34	31,007,940,510.04	19,002,368,153.07	126,293,519,739.11
PUBLIC DEBTS CHARGES	22,877,552,933.10	8,025,217,196.48	12,597,295,405.56	11,737,571,581.42	8,586,245,749.14	63,823,882,865.70
PERSONNEL COST (PARASTATALS)	15,406,051,027.20	15,516,221,136.25	15,413,118,209.37	14,277,274,631.69	12,055,930,115.57	72,668,595,120.08
RECURRENT GRANTS/SUBVENTIONS	3,221,111,267.96	2,288,377,544.43	3,388,476,792.19	3,599,424,041.37	1,789,848,753.72	14,287,238,399.67
CAPITAL EXPENDITURES (PROJECTS)	57,636,322,172.08	39,415,209,478.22	25,411,599,893.01	22,624,808,252.25	22,464,131,868.80	167,552,071,664.36
CONTRIBUTORY PENSION	40,934,858.33	-	-	-	14,327,475.42	55,262,333.75
MOVEMENT IN OTHER CASH EQUIVALENTS	10,022,435,564.89	(14,882,780,398.68)	21,296,693,552.33	(268,279,596.39)	362,974,378.88	6,531,043,501.03
TOTAL EXPENDITURE	154,977,068,429.38	96,199,054,006.17	125,252,817,117.31	102,910,010,779.69	82,020,402,395.51	551,359,352,728.06
NET CASH FOR THE YEAR	(19,356,146,054.88)	7,022,187,399.94	(8,910,696,114.40)	11,191,736,180.36	2,463,777,432.03	(7,589,141,156.95)
OPENING BALANCE	24,738,004,736.96	17,715,817,337.02	26,626,513,451.42	15,434,777,271.06	12,970,999,839.03	97,486,112,635.48
CLOSING 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

STATEMENT No.I

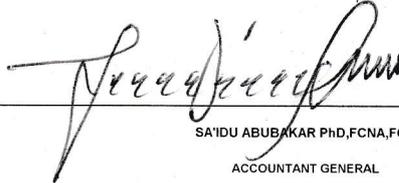
BAUCHI STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET 2021	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ACTUAL 2021	ACTUAL 2020
			N	N
	RECEIPTS:			
55,371,234,673.00	Statutory Allocation; FAAC	1	47,152,761,980.96	46,720,179,950.79
16,340,267,580.95	Value Added Tax Allocation	1	23,962,838,565.86	16,724,443,057.77
71,711,502,253.95	Sub-total - Statutory Allocation		71,115,600,546.82	63,444,623,008.56
14,561,000,000	Direct Taxes	2	15,942,365,979.14	11,679,914,905.92
208,230,500	Licences	2	75,959,725.00	87,029,012.94
	Mining Rents	2		
	Royalties	2		
1,872,047,886	Fees:	2	681,498,281.78	234,707,735.29
90,450,001	Fines:	2	39,041,748.21	12,166,100.00
330,381,280	Sales:	2	384,586,893.60	18,252,495.00
596,250,295	Earnings:	2	15,211,018.00	1,502,456.00
37,230,000	Sales/Rent on Government Buildings:	2	3,969,541.80	30,036,932.80
3,200,000	Sales/Rent on Lands and Others:	2	28,404,914.68	15,670,024.74
1,601,485,691	Repayment- General:	2	472,716,154.30	542,219,269.53
5,000	Investment Income	2	5,882,865.30	163,512,592.21
1,784,358,209.00	Interest Earned	2	252,764,845.82	253,723,287.99
950,000.00	Re-imburement	2	46,000.00	560,000.00
21,085,588,861.00	Sub-total - Independent Revenue		17,902,447,967.63	13,039,294,812.42
	Other Revenue Source Of The Government	3		
92,797,091,114.95	Total Receipts		89,018,048,514.45	76,483,917,820.98
	Payments:			
32,380,874,939.48	Personnel Cost (Including Salaries on CRF Charges)	4	29,306,919,822.22	30,191,779,346.42
45,000,000.00	State Government Contribution To Pension:	5	40,934,858.33	-
29,143,990,432.11	Overhead Charges:	6	25,622,230,723.59	24,773,420,339.07
9,682,502,475.00	Consolidated Revenue Fund Charges (including Service Wide Votes)	7	6,249,561,087.21	6,387,830,500.23
2,079,329,750.00	Subvention To Parastatals:	8	3,221,111,267.96	2,288,377,544.43
	Other Operating Activities			
	Other Transfers	9	-	-
73,331,697,596.59	Total Payments		64,440,757,759.31	63,641,407,730.15
19,465,393,518.36	Net cashflow from Operating activities		24,577,290,755.14	12,842,510,090.83
	Cashflows From Investment Activities:			
	Capital Expenditure: Funded From Aids & Grants:	10		
3,947,522,076.76	Capital Expenditure: Administrative Sector:	11	(1,852,528,970.22)	(2,162,181,654.89)
38,396,067,321.11	Capital Expenditure: Economic Sector:	11	(34,631,514,432.92)	(30,737,710,639.61)
851,200,000.00	Capital Expenditure: Law & Justice:	11	(20,860,994.50)	(110,239,722.94)
16,553,224,392.00	Capital Expenditure: Regional Development:	11	(14,645,432,016.62)	-
11,171,573,982.81	Capital Expenditure: Social Service Sector:	11	(6,485,985,757.82)	(6,405,077,460.78)
70,919,587,772.68	Net cashflow from Investment activities		(57,636,322,172.08)	(39,415,209,478.22)
	Cashflows From Financing Activities:			
12,399,230,530.50	Proceeds from Aid and Grants	10	7,327,682,979.10	7,626,000,000.00
5,298,185,000.00	Proceeds from External Loan:	19	676,733,637.00	7,111,323,585.13
-	Proceeds from Internal Loans (Treasury Bonds)	20	-	-
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
22,425,952,760.00	Proceeds of Loans From Other Funds	24	38,590,176,997.95	12,000,000,000.00
5,661,350,369.64	Proceeds From Other Capital Receipts	3B	8,280,246.00	-
2,041,621,219.00	Repayment of External Loans (Including Servicing)	19	(2,031,144,328.53)	(1,049,942,597.93)
2,500,000,000.00	Repayment of Treasury Bonds	20	(2,415,060,000.00)	(903,502,777.55)
-	Repayment of Internal Loans NTBs	1		

	Repayment of Loan from Development of Natural Resources			
15,121,652,838.72	Repayment of Loan from Other Funds	24	(18,431,348,604.57)	(6,071,771,821.00)
65,447,992,717.86	Net Cashflows From Financing Activities:		23,725,320,926.95	18,712,106,388.65
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments		(570,068.66)	(239,736,880.03)
	Net (Increase)/Decrease in Other Cash Equivalent Accounts	25	(10,021,865,496.23)	15,122,517,278.71
	Total Cashflow From Other Cash Equivalent Accounts		(10,022,435,564.89)	14,882,780,398.68
155,832,974,008.90	Net Cash For The Year		(19,356,146,054.88)	7,022,187,399.94
	Cash & its Equivalent as at 1st January, 2021		24,738,004,736.96	17,715,817,337.02
	Cash & its Equivalent as at 31ST DECEMBER, 2021		5,381,858,682.08	24,738,004,736.96

The Accompanying Notes Form Part of these statements



SA'IDU ABUBAKAR PhD, FCNA, FCA.

ACCOUNTANT GENERAL

BAUCHI STATE

STATEMENT No. 2

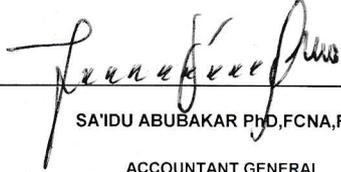
BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021

ASSETS	Notes	CURRENT YEAR 2021	PREVIOUS YEAR 2020
Liquid Assets:		N	N
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)	12	2,228,087,895.51 ✓	14,626,716,255.52
Pension Account (CBN/Bank)			
Other Banks of the Treasury	12	756,064,954.93 ✓	7,084,943,019.69
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,431,563,202.04 ✓	1,396,687,075.42
Cash Held by Ministries, Department & Agencies	14	966,142,629.60 ✓	1,629,658,386.33
TOTAL LIQUID ASSETS		5,381,858,682.08 ✓	24,738,004,736.96
Investments and Other Cash Assets:-			
State Government Investments	15	11,540,860,235.13 ✓	11,688,900,387.58
Imprests	16	270,718,820.86 ✓	255,026,320.86
Advances	17	760,140,828.68 ✓	751,081,827.01
Revolving Loans Granted	18	-	-
Intangible Assets		-	-
Remittances in transit	18	22,082,144,695.60 ✓	8,536,015,876.19
TOTAL INVESTMENT AND OTHER CASH ASSETS		34,653,864,580.27 ✓	21,231,024,411.64
LIABILITY OVER ASSETS		167,251,358,093.27 ✓	119,781,982,489.49
TOTAL ASSETS		207,287,081,355.62 ✓	165,751,011,638.09
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		8,722,589,496.75 ✓	37,022,851,674.71
Capital Development Fund:		24,469,665,400.96 ✓	5,503,113,712.99
Trust & Other Public Funds:	25	6,843,468,364.64 ✓	3,443,063,760.90
Police Reward Fund			
TOTAL PUBLIC FUNDS		40,035,723,262.35 ✓	45,969,029,148.60
EXTERNAL AND INTERNAL LOANS			
External Loans States	19	55,528,668,906.50 ✓	51,266,010,987.40
FGN/States/LGC Bonds & Treasury Bonds	20	13,340,162,547.97 ✓	14,397,224,978.72
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	22		

Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds	24	74,277,574,916.75	54,118,746,523.37
TOTAL EXTERNAL AND INTERNAL LOANS		143,146,406,371.22	119,781,982,489.49
OTHER LIABILITIES			
Deposits:-		-	-
Domestic Arrears	26	24,104,951,722.05	
TOTAL LIABILITIES		207,287,081,355.62	165,751,011,638.09

The Accompanying Notes Form Part of these statements



SA'IDU ABUBAKAR PHD, FCNA, FCA.

ACCOUNTANT GENERAL

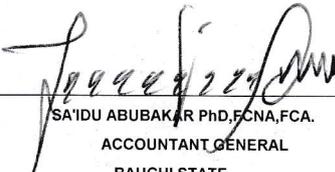
BAUCHI STATE

STATEMENT NO. 3

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL PREVIOUS YR. 2020		NOTES	ACTUAL YR. 2021	FINAL BUDGET 2021	INITIAL/ORIG. BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET	PERFORMANCE ON TOTAL
			N	N	N	N	N	%
32,205,558,780.36	Opening Balance:-		37,022,851,674.71					
	ADD REVENUE:							
	Transfer From Capital Development Fund:							
46,720,179,950.79	Statutory Allocation; FAAC	1	47,152,761,980.96	55,371,234,673.00	55,371,234,673.00	0.00	0.00	85.16
16,724,443,057.77	Value Added Tax Allocation	1	23,962,838,565.86	16,340,267,580.95	16,340,267,580.95	0.00	0.00	146.65
63,444,623,008.56	Sub-total - Statutory Allocation		71,115,600,546.82	71,711,502,253.95	71,711,502,253.95	0.00	0.00	99.17
11,679,914,905.92	Direct Taxes	2	15,942,365,979.14	14,561,000,000.00	14,561,000,000.00	0.00	0.00	98.50
87,029,012.94	Licences	2	75,959,725.00	208,230,500.00	208,230,500.00	0.00	0.00	36.48
	Mining Rents					0.00	0.00	
	Royalties					0.00	0.00	
234,707,735.29	Fees:	2	681,498,281.78	1,872,047,886.00	1,872,047,886.00	0.00	0.00	36.40
12,166,100.00	Fines:	2	39,041,748.21	90,450,000.50	90,450,000.50	0.00	0.00	43.16
18,252,495.00	Sales:	2	384,586,893.60	330,381,280.00	330,381,280.00	0.00	0.00	116.41
1,502,456.00	Earnings:	2	15,211,018.00	596,250,294.50	596,250,294.50	0.00	0.00	2.55
30,036,932.80	Sales/Rent on Government Buildings:	2	3,969,541.80	37,230,000.00	37,230,000.00	0.00	0.00	10.66
15,670,024.74	Sales/Rent on Lands and Others:	2	28,404,914.68	3,200,000.00	3,200,000.00	0.00	0.00	887.65
542,219,269.53	Repayment- General:	2	472,716,154.30	1,601,485,691.00	1,601,485,691.00	0.00	0.00	129.42
163,512,592.21	Investment Income	2	5,882,865.30	5,000.00	5,000.00	0.00	0.00	117657.31
253,723,287.99	Interest Earned	2	252,764,845.82	1,784,358,209.00	1,784,358,209.00	0.00	0.00	14.17
560,000.00	Re-imbusement	2	46,000.00	950,000.00	950,000.00	0.00	0.00	4.84
13,039,294,812.42	Sub-total - Independent Revenue		17,902,447,967.63	21,085,588,861.00	21,085,588,861.00	0.00	0.00	84.90
	Other Revenue Source Of The Government							
108,689,476,601.34	TOTAL REVENUE:		126,040,900,189.16					
	LESS EXPENDITURE							
30,191,779,346.42	Personnel Cost	4	29,306,919,822.22	32,380,874,939.48	30,940,193,898.34	1,440,681,041.14	3,073,955,117.26	90.51
-	State Government Contribution To Pension:	5	40,934,858.33	45,000,000.00	25,000,000.00	20,000,000.00	4,065,141.67	90.97
24,773,420,339.07	Overhead Charges:	6	25,622,230,723.59	29,143,990,432.11	21,994,940,432.11	7,149,050,000.00	3,521,759,708.52	87.92
6,387,830,500.23	Consolidated Revenue Fund Charges	7	6,249,561,087.21	9,682,502,475.00	6,779,312,586.00	2,903,189,889.00	3,432,941,387.79	64.54
2,288,377,544.43	Subvention To Parastatals:	8	3,221,111,267.96	2,079,329,750.00	868,174,750.00	1,211,155,000.00	1,141,781,517.96	154.91
-	OTHER TRANSFERS	9						
63,641,407,730.15			64,440,757,759.31	73,331,697,596.59	60,607,621,666.45	12,724,075,930.14	8,890,939,837.28	87.88
	OTHER RECURRENT PAYMENT/EXPENDITURE:							
1,049,942,597.93	Repayments: External Loans: FGN	19	2,031,144,328.53	2,041,621,219.00	2,041,621,219.00		0.00	99.49
903,502,777.55	Repayments: Treasury Bond	20	2,415,060,000.00	2,500,000,000.00	2,500,000,000.00		0.00	96.60
-	Repayments: Nigerian Treasury Bills	21	-					
-	Repayments: Development Loan Stock	22	-					
-	Repayments: Other Internal Loans (Promissory N	23	-					
6,071,771,821.00	Repayments: Internal Loans from Other Funds	24	18,431,348,604.57	15,121,652,838.72	15,121,652,838.72	0.00	0.00	
8,025,217,196.48			22,877,552,933.10			0.00	0.00	
71,666,624,926.63	TOTAL EXPENDITURE:		87,318,310,692.41					
37,022,851,674.71	OPERATING BALANCE:		38,722,589,496.75					
	APPROPRIATIONS/TRANSFERS:							
	Transfer to Capital Development Fund:	9	30,000,000,000.00	59,134,869,112.54	59,134,869,112.54	0.00	0.00	
37,022,851,674.71	Closing Balance:		8,722,589,496.75					
	The Accompanying Notes Form Part of these statements							


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

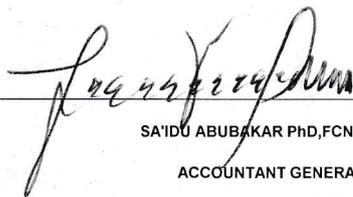
STATEMENT No. 4

BAUCHI STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL PREVIOUS YR. 2020		Notes	TOTAL CAPITAL EXPENDITURE 2021	FINAL BUDGET 2021	INITIAL/ORIG. BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE ON FINAL BUDGET	PERFORMANCE ON TOTAL
			N	N	N	N	N	%
18,180,999,606.08	Opening Balance:		5,503,113,712.99					
	ADD REVENUE							
-	Transfer From Consolidated Revenue Fund:	9	30,000,000,000.00	59,134,869,112.54	59,134,869,112.54	0.00	29,134,869,112.54	50.73
7,626,000,000.00	Aids & Grants	10	7,327,682,979.10	12,399,230,530.50	12,399,230,530.50	0.00	5,071,547,551.40	59.10
7,111,323,585.13	External Loans States	19	676,733,637.00	5,298,185,000.00	5,298,185,000.00	0.00	4,621,451,363.00	12.77
-	State Treasury Bonds	20	-					
	Nigerian Treasury Bills							
	Development Loan Stock	22						
	Other Internal Loans (Promissory Notes)	23						
12,000,000,000.00	Internal Loans from Other Funds	24	38,590,176,997.95	22,425,952,760.00	22,425,952,760.00	0.00	- 6,164,224,237.95	127.49
-	Miscellaneous - Other Capital Receipts	3A	8,280,246.00	5,661,350,369.64	5,661,350,369.64	0.00	5,653,070,123.64	0.15
26,737,323,585.13			76,602,873,860.05					
44,918,323,191.21	TOTAL REVENUE AVAILABLE:		82,105,987,573.04	104,919,587,772.68	104,919,587,772.68	-	38,316,713,912.63	68.73
	LESS CAPITAL EXPENDITURE							
2,162,181,654.89	Capital Expenditure: Administrative Sector:	11	1,852,528,970.22	3,947,522,076.76	3,099,822,076.76	847,700,000.00	2,094,993,106.54	46.93
30,737,710,639.61	Capital Expenditure: Economic Sector:	11	34,631,514,432.92	38,396,067,321.11	32,274,367,321.11	6,121,700,000.00	3,764,552,888.19	90.20
110,239,722.94	Capital Expenditure: Law & Justice:	11	20,860,994.50	851,200,000.00	851,200,000.00	-	830,339,005.50	2.45
-	Capital Expenditure: Regional Development:	11	14,645,432,016.62	16,553,224,392.00	7,930,224,392.00	8,623,000,000.00	1,907,792,375.38	
6,405,077,460.78	Capital Expenditure: Social Service Sector:	11	6,485,985,757.82	11,171,573,982.81	5,370,573,982.81	5,801,000,000.00	4,685,588,224.99	58.06
	Capital Expenditure: Funded From Aids & Grants:	10						
39,415,209,478.22	TOTAL CAPITAL EXPENDITURE:		57,636,322,172.08	70,919,587,772.68	49,526,187,772.68	21,393,400,000.00	13,283,265,600.60	81.27
-	Less: Transfer to CRF to Fund Recurrent Expenditures		0.00			0.00		
-	Intangible Assets		0.00			0.00		
5,503,113,712.99	CLOSING BALANCE:		24,469,665,400.96					

The Accompanying Notes Form Part of these statements



SA'IDU ABUBAKAR PhD, FCNA, 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**

2021

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, 2021 and corresponding period of 2020.

d) Reporting Currency.

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

e) MDA for Consolidation.

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

f) Comparative Information of previous year.

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

g) Budget Figures

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

h) External Assistance: Aid & Grants

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

i) Loans Granted

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

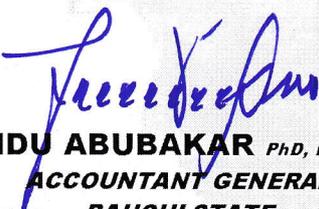
m) Advances and Imprest Accounts

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

NOTES TO THE ACCOUNTS

BAUCHI STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	DETAILS	Ref. Note	Actual	Total Budget	Variance	Remarks
1A	GROSS STATUTORY PERFORMANCE					
	A- Share of Statutory Allocation from FAAC		N			
	Net Share of Statutory Allocation from FAAC		42,356,041,197.12	42,371,234,673.00	(15,193,475.88)	
	Add: Deduction at Source for loan Repayment					
	Share of Statutory Allocation -others		4,493,620,965.08	13,000,000,000.00	(8,506,379,034.92)	
	Share of Federal Accounts Allocation- Excess Crude Oil		303,099,818.76	-	303,099,818.76	
	Total (GROSS) FAAC Allocation to State		47,152,761,980.96	55,371,234,673.00	(8,218,472,692.04)	
	B. Value Added Tax					
	Share of Value Added Tax (VAT)		23,962,838,565.86	16,340,267,580.95	7,622,570,984.91	
1B	NET FAAC ALLOCATION (MONTHLY BREAK DOWN)					
	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)					
			A	B		
	MONTH	NET RECEIPT	DED. AT SOURCE	GROSS RECEIPTS		
	JANUARY	2,065,880,967.81	965,239,339.61	3,031,120,307.42		
	FEBRUARY	2,365,503,948.11	915,139,315.25	3,280,643,263.36		
	MARCH	1,871,240,987.64	992,300,615.95	2,863,541,603.59		
	APRIL	2,225,165,262.60	740,575,471.51	2,965,740,734.11		
	MAY	2,547,866,850.95	771,640,661.59	3,319,507,512.54		
	JUNE	1,950,310,986.89	858,251,195.23	2,808,562,182.12		
	JULY	3,279,487,564.57	1,226,324,493.95	4,505,812,058.52		
	AUGUST	3,420,021,543.99	1,363,871,138.36	4,783,892,682.35		
	SEPTEMBER	2,360,351,195.64	1,422,493,673.53	3,782,844,869.17		
	OCTOBER	2,987,521,185.66	1,428,457,452.72	4,415,978,638.38		
	NOVEMBER	1,511,845,334.43	1,376,867,749.73	2,888,713,084.16		
	DECEMBER	2,583,067,577.11	1,126,616,684.29	3,709,684,261.40		
	TOTAL	29,168,263,405.40	13,187,777,791.72	42,356,041,197.12		
1C	OTHER FAAC COMPONENT (VAT, EXCESS CRUDE, etc)					
	DETAILS OF SHARE OF STATUTORY ALLOCATION CONT.					
	MONTH	EXCESS CRUDE/EXCHANGE GAINS AND OTHERS	VALUE ADDED TAX (VAT)	FOREX EQUALISATION ACCOUNT	PARIS CLUB REFUND	TOTAL 2021
	JANUARY	97,251,144.10	1,970,337,117.61	-	-	5,098,708,569.13
	FEBRUARY	86,245,529.97	1,801,890,700.97	-	-	5,148,779,494.30
	MARCH	67,755,112.65	1,781,522,466.54	-	-	4,712,819,182.78
	APRIL	43,294,178.59	2,080,854,653.27	-	-	5,089,889,565.97
	MAY	59,474,405.77	2,057,890,587.29	-	-	5,436,872,505.60
	JUNE	444,334,755.68	2,153,109,609.16	-	-	5,406,006,546.96
	JULY	28,674,234.17	1,833,981,021.57	-	-	6,368,467,314.26
	AUGUST	169,359,431.71	1,989,687,337.39	-	-	6,942,939,451.45
	SEPTEMBER	47,525,414.44	2,083,234,678.96	-	-	5,913,604,962.57
	OCTOBER	46,569,933.29	1,928,833,862.05	-	-	6,391,382,433.72
	NOVEMBER	2,177,954,480.95	1,925,378,285.16	-	-	6,992,045,850.27
	DECEMBER	1,548,282,162.52	2,356,118,245.89	-	-	7,614,084,669.81
	TOTAL	4,796,720,783.84	23,962,838,565.86	-	-	71,115,600,546.82
2A	Internally Generated Revenue (Independent Revenue)					
	Direct Taxes		Actual	Total Budget	Variance	
	Direct Taxes		15,942,365,979.14	14,561,000,000.00	(218,634,020.86)	
	TOTAL - Direct Taxes		15,942,365,979.14	14,561,000,000.00	(218,634,020.86)	
	Licences		Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE		75,708,225.00	145,000,000.00	(69,291,775.00)	
	MINISTRY OF AGRICULTURE		251,500.00	53,780,500.00	(53,529,000.00)	
	MINISTRY OF HEALTH		-	2,550,000.00	(2,550,000.00)	
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT		-	5,000,000.00	(5,000,000.00)	
	MINISTRY OF INFORMATION AND COMMUNICATION		-	100,000.00	(100,000.00)	
	BASEPA		-	1,800,000.00	(1,800,000.00)	
	TOTAL - Licences		75,959,725.00	208,230,500.00	(125,470,775.00)	
2B	Fees					
	BOARD OF INTERNAL REVENUE		Actual	Total Budget	Variance	
	BOARD OF INTERNAL REVENUE		304,969,486.55	110,000,000.00	194,969,486.55	
	MINISTRY OF AGRICULTURE		2,380,050.00	41,430,500.00	(39,050,450.00)	
	MINISTRY OF FINANCE		-	-	-	
	MINISTRY OF COMMERCE AND INDUSTRY		1,990,000.00	-	1,990,000.00	
	MINISTRY OF EDUCATION		8,185,200.00	21,000,000.00	(12,814,800.00)	
	MINISTRY OF HEALTH		-	-	-	
	MINISTRY OF JUSTICE		188,679,050.78	20,000,000.00	168,679,050.78	
	BUDGET MONITORING, PRICE INTEL. AND PUBLIC PROC. UNIT		15,120,000.00	3,000,000.00	12,120,000.00	
	STATE DEVELOPMENT BOARD		2,615,935.00	11,000,000.00	(8,384,065.00)	
	MINISTRY OF WORKS AND TRANSPORT		77,292,598.05	31,299,000.00	45,993,598.05	
	MINISTRY OF SOCIAL, YOUTH & SPORT		2,548,000.00	700,000.00	1,848,000.00	
	MINISTRY OF SOCIAL DEVELOPMENT		-	-	-	
	MINISTRY OF ENVIRONMENT AND SOLID MINERALS		-	-	-	
	BAUCHI ROADS AND TRAFFIC AGENCY		1,711,000.00	25,000,000.00	(23,289,000.00)	
	BASEPA		-	1,600,000.00	(1,600,000.00)	
	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT		-	-	-	
	OFFICE OF THE STATE AUDITOR GENERAL		-	750,000.00	(750,000.00)	
	JUDICIARY		8,123,670.00	30,100,000.00	(21,976,330.00)	
	SHARIA COURT OF APPEAL		5,294,890.00	10,000,000.00	(4,705,110.00)	
	GOVERNOR'S OFFICE		28,950,000.00	10,000,000.00	18,950,000.00	
	AMINU SALEH COLLEGE OF EDUCATION, AZARE		300,000.00	68,780,000.00	(68,480,000.00)	
	ATAP		2,062,030.00	140,000,000.00	(137,937,970.00)	
	STATE UNIVERSITY		-	217,000,000.00	(217,000,000.00)	
	COLLEGE OF AGRIC		-	54,738,386.00	(54,738,386.00)	
	CLIS MISAU		-	124,000,000.00	(124,000,000.00)	
	COLLEGE OF EDUCATION KANGERE		1,000,000.00	-	1,000,000.00	
	SPECIAL SCHOOLS MANAGEMENT BOARD		-	-	-	
	GALAMBI RANCHING COMPANY		-	-	-	
	SPECIAL SCHOOLS MGT BOARD		-	-	-	
	COLLEGE OF NURSING AND MIDWIFERY		22,708,150.00	11,300,000.00	11,408,150.00	
	COLLEGE OF HEALTH TECH NINGI		-	7,000,000.00	(7,000,000.00)	

NOTES TO THE ACCOUNTS

	MINISTRY OF POWER, SCIENCE AND TECHNOLOGY	-	-	-
	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL DEVELOPMENT	-	3,000,000.00	(3,000,000.00)
	OFFICE OF AUDITOR GENERAL FOR LOCAL GOVERNMENT	-	-	-
	MUSLIMS PILGRIMS WELFARE BOARD	-	-	-
	MIN OF COOPERATIVES AND SME DEVELOPMENT	-	700,000.00	(700,000.00)
	MINISTRY OF LANDS AND SURVEY	7,568,221.40	921,650,000.00	(914,081,778.60)
	HOSPITALS MANAGEMENT BOARD	-	-	-
	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI	-	8,000,000.00	-
	TOTAL - FEES	681,498,281.78	1,872,047,886.00	(267,767,825.62)
2C	FINES	Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE	30,839,110.18	2,000,000.00	28,839,110.18
	BASEPA	-	1,800,000.00	(1,800,000.00)
	JUDICIARY	2,693,766.00	12,000,000.00	(9,306,234.00)
	SHARIA COURT OF APPEAL	5,508,872.03	10,000,000.00	(4,491,127.97)
	BAUCHI ROADS AND TRAFFIC AGENCY	-	64,650,000.50	-
	TOTAL - FINES	39,041,748.21	90,450,000.50	13,241,748.21
2D	Sales	Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL	26,455,155.25	5,853,330.00	20,601,825.25
	MINISTRY OF AGRICULTURE	169,700.00	257,617,950.00	(257,448,250.00)
	GALAMBI RANCHING	-	-	-
	MINISTRY OF WORKS TRANSPORT	307,165,615.42	250,000.00	306,915,615.42
	CIVIL SERVICE COMMISSION	16,500.00	350,000.00	(333,500.00)
	TEACHERS SERVICE COMMISSION	-	3,500,000.00	(3,500,000.00)
	BAUCHI STATE INDEPENDENT ELECTORAL COMMISSION	47,231,475.88	-	47,231,475.88
	HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	-
	BAUCHI STATE ASSEMBLY SERVICE COMMISSION	-	2,250,000.00	(2,250,000.00)
	BAUCHI STATE SCHOLARSHIP BOARD	3,149,447.05	100,000.00	3,049,447.05
	JUDICIAL SERVICE COMMISSION	386,700.00	230,000.00	156,700.00
	STATE UNIVERSAL BASIC EDUCATION	-	23,000,000.00	(23,000,000.00)
	LOCAL GOVERNMENT SERVICE COMMISSION	12,300.00	50,000.00	(37,700.00)
	MINISTRY OF INFORMATION AND COMMUNICATION	-	-	-
	MINISTRY OF CULTURE AND TOURISM	-	37,000,000.00	-
	BASEPA	-	180,000.00	-
	TOTAL - Sales	384,586,893.60	330,381,280.00	91,385,613.60
2E	Earnings	Actual	Total Budget	Variance
	BOARD OF INTERNAL REVENUE	-	-	-
	OFFICE OF THE ACCOUNTANT GENERAL	-	-	-
	MINISTRY OF AGRICULTURE	-	10,000,000.00	-
	GALAMBI RANCHING	-	50,000.00	(50,000.00)
	MINISTRY OF COMMERCE AND INDUSTRY	13,626,204.50	210,064,094.50	(196,437,890.00)
	MINISTRY OF HEALTH	-	-	-
	MINISTRY OF LANDS & HOUSING	-	-	-
	STATE DEVELOPMENT BOARD	621,060.00	15,000,000.00	(14,378,940.00)
	BOIR	-	-	-
	MINISTRY OF WORKS	-	-	-
	SPORTS COUNCIL	831,000.00	500,000.00	331,000.00
	MINISTRY OF SOCIAL DEVELOPMENT	-	-	-
	BASEPA	-	1,150,000.00	(1,150,000.00)
	MINISTRY OF INFORMATION, TOURISM AND CULTURE	-	5,000,000.00	(5,000,000.00)
	BATV	112,753.50	11,000,000.00	(10,887,246.50)
	BRC	-	15,950,200.00	(15,950,200.00)
	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION	-	150,000,000.00	(150,000,000.00)
	MINISTRY OF EDUCATION	-	-	-
	COE AZARE	-	114,656,000.00	(114,656,000.00)
	COLLEGE OF AGRIC	-	-	-
	CLIS MISAU	-	250,000.00	(250,000.00)
	A.T.A. POLYTECHNIC, BAUCHI	-	21,180,000.00	-
	BACYWARD	-	-	-
	COLLEGE OF NURSING AND MIDWIFERY	-	200,000.00	(200,000.00)
	DRUGS AND MEDICAL CONSUMABLES MGT AGENCY	-	19,250,000.00	(19,250,000.00)
	MINISTRY OF CULTURE AND TOURISM	20,000.00	22,000,000.00	-
	ABUBAKAR TATARI ALI POLYTECHNIC	-	-	-
	TOTAL - Earnings	15,211,018.00	596,250,294.50	(527,879,276.50)
2F	Rent on Government Buildings	Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL	3,869,541.80	31,330,000.00	(27,460,458.20)
	MINISTRY OF AGRICULTURE	-	-	-
	MINISTRY OF TOURISM AND CULTURE	-	100,000.00	-
	GALAMBI RANCHING	-	-	-
	MINISTRY OF COMMERCE & INDUSTRY	-	-	-
	STATE DEVELOPMENT BOARD	-	5,000,000.00	(5,000,000.00)
	MINISTRY OF INFORMATION, TOURISM & CULTURE	-	-	-
	SPORTS COUNCIL	100,000.00	800,000.00	(700,000.00)
	MINISTRY OF ENVIRONMENT & FORESTRY	-	-	-
	SSG	-	-	-
	MINISTRY OF ANIMAL & NOMADIC RESETTLEMENT	-	-	-
	TOTAL - Rent on Government Buildings	3,969,541.80	37,230,000.00	(33,160,458.20)
2G	Rent on Lands & Others	Actual	Total Budget	Variance
	MINISTRY OF AGRICULTURE	1,483,154.28	700,000.00	783,154.28
	GALAMBI RANCHING COMPANY	-	500,000.00	(500,000.00)
	MINISTRY OF ENVIRONMENT AND HOUSING	-	300,000.00	-
	MINISTRY OF LANDS AND SURVEY	25,068,716.40	1,200,000.00	23,868,716.40
	BASEPA	1,853,044.00	500,000.00	1,353,044.00
	TOTAL - Rent on Lands & Others	28,404,914.68	3,200,000.00	24,151,870.68
2H	Repayments	Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL	472,716,154.30	1,601,485,691.00	(471,230,463.30)
	MINISTRY OF COMMERCE	-	-	-
	TOTAL - Repayments	472,716,154.30	1,601,485,691.00	(471,230,463.30)
2I	Investment Income	Actual	Total Budget	Variance
	OFFICE OF THE ACCOUNTANT GENERAL	5,882,865.30	5,000	5,877,865.30

NOTES TO THE ACCOUNTS

4D Regional Development:				
		Actual	Total Budget	Variance
4E	Social Service Sector:			
	Ministry of Women Affairs And Child Dev.	23,205,102.30	24,630,143.80	1,425,041.50
	Ministry of Education	4,360,005,502.40	4,473,554,682.71	113,549,180.31
	Teachers Service Commission	12,679,163.68	13,760,613.92	1,081,450.24
	Ministry of Health	703,933,912.90	715,811,341.00	11,877,428.10
	Ministry of Youth & Sport Development	262,925,084.09	335,020,731.52	72,095,647.43
	Ministry of Local Govt. Affairs	59,414,734.20	62,835,442.72	3,420,708.52
	TOTAL	5,422,163,499.67	5,625,612,956.67	200,028,747.58
4F	Administrative Sector:			
	State Boundary Commission	-	-	-
	Budget Monitoring, Price Intelligence And Public Procurement Unit	-	-	-
	office of the chief of staff	-	-	-
	State Emergency Manag. Agency (SEMA)	3,508,689.58	5,052,513.80	1,543,824.22
	Sustainable Development Goals	-	-	-
	Bauchi State Social Investment Office	-	-	-
	Agency For Ophans & Vul. Children	-	-	-
	Bureau Of Privatisation And Economic Reforms	-	-	-
	Agency For People Living With Disability	84,757,532.03	91,493,628.68	6,736,096.65
	Bauchi State Assembly Service Commission	-	-	-
	Bauchi State Television (BATV)	71,555,560.30	77,145,658.40	5,590,098.10
	Bauchi Radio Corporation (BRC)	108,756,847.87	117,403,937.22	8,647,089.35
	Bureau for Information Technology	9,438,520.08	85,531,279.47	76,092,759.39
	Bauchi State Pension Board	2,750,975.67	12,337,186.56	9,586,210.89
	Local Government Pension Board	6,364,376.64	8,130,888.00	1,766,511.36
	State INEC	20,387,130.48	28,629,250.69	8,242,120.21
	Bauchi State Sharia Commission	94,559,194.66	105,842,646.40	11,283,451.74
	Muslim Pilgrims Welf. Board	7,723,178.18	9,085,619.48	1,362,441.30
	Christians Pil. Welf. Board	6,652,890.36	10,191,648.00	3,538,757.64
	TOTAL	416,454,895.85	550,844,256.70	134,389,360.85
4G	ECONOMIC SECTOR			
	BSADP	373,280,920.09	410,447,936.00	37,167,015.91
	BASAC	36,107,964.44	43,492,414.41	7,384,449.97
	Galambi Ranching Company	39,045,272.30	55,105,621.28	16,060,348.98
	College Of Agriculture	378,716,854.32	409,693,371.47	30,976,517.15
	Debt Management Agency	37,247,950.56	51,674,396.81	14,426,446.25
	Board of Internal Revenue	345,008,069.79	426,282,187.76	81,274,117.97
	Bauchi Roads And Traffic Agency	-	62,200,000.00	62,200,000.00
	Bauchi State Tourism Board	7,462,034.30	22,164,671.07	14,702,636.77
	Bauchi State Env. Protection Agency (BASEPA)	466,054,878.51	474,577,933.12	8,523,054.61
	Bauchi State Urban Water And Sewerages Corporation	211,785,799.32	241,872,166.00	30,086,366.68
	RUWASA	53,733,440.36	63,449,315.88	9,715,875.52
	TOTAL	1,948,443,183.99	2,260,960,013.80	312,516,829.81
4H	Regional Development:			
	State Development Board	100,217,493.29	112,134,630.33	11,917,137.04
	TOTAL	100,217,493.29	112,134,630.33	11,917,137.04
4I	SOCIAL SERVICE SECTOR			
	SUBEB	45,521,413.07	102,068,104.72	56,546,691.65
	Agency for Nomadic Education	221,347,729.24	222,723,304.00	1,375,574.76
	SSMB	362,008,197.76	387,339,562.36	25,331,364.60
	Bauchi State Scholarship Board	10,358,354.16	12,040,768.82	1,682,414.66
	BAUCHI STATE UNIVERSITY	548,324,971.55	572,568,751.88	24,243,780.33
	AMINU SALEH College Of Education Azare	1,895,188,079.91	1,935,525,010.00	40,336,930.09
	A D Rufa'i CLIS Misau	985,791,519.17	1,024,121,624.00	38,330,104.83
	ATAP Bauchi	1,414,386,459.16	1,479,129,234.36	64,742,775.20
	State Library Board	184,265,432.74	212,693,734.92	28,428,302.18
	Bauchi State Agency For Mass Education (BASAME)	102,765,987.49	110,365,644.00	7,599,656.51
	ADAMU TAFAWA BALEWA College of Education KANGERE	458,155,040.98	479,363,480.96	21,208,439.98
	PHCDA	877,417,860.24	887,673,520.00	10,255,659.76
	Hospitals Management Board	4,718,321,707.77	4,774,294,029.58	55,972,321.81
	College Of Nursing and Midwifery Bauchi	91,780,284.86	167,102,675.86	75,322,411.00
	Sch. Of Health Tech. Ningi	168,954,293.28	171,664,327.00	2,710,033.72
	DRUGS AND MEDICAL AND CONSUMABLES MGT AGENCY	16,462,151.64	17,032,500.00	570,348.36
	Specialist Hospital Board	304,241,148.75	331,392,131.24	27,150,982.49
	BACATMA	111,577,312.44	115,245,131.00	3,667,818.56
	Health Contributory Management Agency	-	-	-
	Bauchi State Health Trust Fund	-	-	-
	Bauchi State Comm. For Youth and Women Rehab and Development	24,661,272.50	27,924,238.33	3,262,965.83
	Bauchi State Sport Council	202,023,237.08	230,628,174.59	28,604,937.51
	Wikki Tourist Foot Club	197,383,020.28	221,900,000.00	24,516,979.72
	TOTAL	12,940,935,454.07	13,482,795,947.62	541,860,493.55
4J	PUBLIC OFFICERS SALARY (CRF CHARGES)			
	Public Officers Salaries (SSG)	175,127,670.71	217,691,277.88	42,563,607.17
	Public Officers Salaries (HOCS)	66,829,144.21	190,329,533.00	123,500,388.79
	Public Officers Salaries (BASHA)	259,251,330.70	296,797,536.97	37,546,206.27
	TOTAL	501,208,145.62	704,818,347.85	203,610,202.23
4K	SUMMARY OF PERSONNEL COST (INCLUDING CRF CHARGES)			
	Administrative Sector:	2,049,851,254.41	2,313,039,647.97	263,188,393.56

NOTES TO THE ACCOUNTS

Economic Sector:	2,910,229,121.67	3,840,382,998.65	930,153,876.98
Law & Justice:	3,017,416,773.75	3,204,565,603.27	187,148,829.52
Regional Development:	-	-	-
Social Service Sector:	5,422,163,499.57	5,625,612,955.67	203,449,456.10
Administrative Sector:	416,454,895.85	550,844,256.70	134,389,360.85
ECONOMIC SECTOR	1,948,443,183.99	2,260,960,013.80	312,516,829.81
Regional Development:	100,217,493.29	112,134,630.33	11,917,137.04
SOCIAL SERVICE SECTOR	12,940,935,454.07	13,482,795,947.62	541,860,493.55
PUBLIC OFFICERS SALARY (CRF CHARGES)	501,208,145.62	704,818,347.85	203,610,202.23
TOTAL	29,306,919,822.22	32,095,154,401.86	2,788,234,579.64
EXTERNAL & INTERNAL LOANS			
	Actual	Total Budget	Variance
EXTERNAL LOANS			
INTERNAL LOANS	22,877,552,933.10	23,063,621,992.58	(186,069,059.48)
STALE VOUCHERS			
TOTAL	22,877,552,933.10	23,063,621,992.58	(186,069,059.48)
5 Employers Contribution to Pension According to Sector			
ECONOMIC SECTOR	Actual	Total Budget	Variance
BOARD OF INTERNAL REVENUE	40,934,858.33	45,000,000.00	4,065,141.67
	40,934,858.33	45,000,000.00	4,065,141.67
OVER HEAD COST			
6A Administrative Sector:	Actual	Total Budget	Variance
Govt House	2,175,076,892.39	2,201,351,250.00	26,274,357.61
DGO	322,814,760.21	354,683,369.00	31,868,608.79
SSG's Office (Governor's Office)	15,207,871,331.19	15,251,869,221.00	43,997,889.81
Bauchi State House of Assembly	1,742,599,155.74	1,766,604,532.00	24,005,376.26
Min. of Information	39,818,352.00	53,520,000.00	13,701,648.00
Office Of The Head of Civil service	345,779,162.53	348,217,585.18	2,438,422.65
Office of State Auditor General	68,670,007.94	86,300,000.00	17,629,992.06
Office of Auditor General For Local Government	1,725,700.00	21,900,000.00	20,174,300.00
Civil Service Commission	17,556,497.77	26,337,810.00	8,781,312.23
Local Govt Service Comm.	1,663,410.00	38,500,000.00	36,836,590.00
Ministry of Religious Affairs	117,235,639.53	144,500,000.00	27,264,360.47
Ministry of Special Duties	4,451,701.79	27,660,304.00	23,208,602.21
TOTAL	20,045,262,611.09	20,321,444,071.18	276,181,460.09
6B Economic Sector:	Actual	Total Budget	Variance
Ministry of Agriculture And Rural Development	12,119,695.75	58,871,000.00	46,751,304.25
Ministry of Finance	2,186,872,643.60	2,204,769,281.95	17,896,638.35
Office Of The Accountant General	551,494,615.43	624,380,000.00	72,885,384.57
Ministry of Commerce And Industry	24,534,968.31	57,972,342.00	33,437,373.69
Ministry of Cooperatives & SME Dev't.	9,411,000.00	22,843,000.00	13,432,000.00
Min. of power, Science & Technology	24,457,195.25	62,979,550.00	38,522,354.75
Ministry Of Natural Resources	11,233,250.00	46,780,000.00	35,546,750.00
Ministry of Works & Transport	309,791,509.98	366,985,991.00	57,194,481.02
Ministry of Tourism And Culture	14,092,650.00	51,119,290.00	37,026,640.00
Ministry of Land And Survey	33,114,835.00	69,950,000.00	36,835,165.00
Ministry of Environment And Housing	2,822,888.50	20,430,000.00	17,607,111.50
Ministry of Budget & Econ. Plan.	91,913,629.76	143,015,000.00	51,101,370.24
Ministry of Solid Mineral	-	-	-
Ministry of Environment	3,563,552.00	20,000,000.00	16,436,448.00
Min. of Water Resources	-	-	-
TOTAL	3,275,422,433.58	3,750,095,454.95	474,673,021.37
6C Law & Justice:	Actual	Total Budget	Variance
Judicial Service Comm.	26,995,236.50	53,619,024.00	26,623,787.50
Ministry of Justice	348,744,677.94	386,226,558.00	37,481,880.06
Judiciary	151,777,549.00	198,122,605.19	46,345,056.19
Sharia Court of Appeal:	74,759,104.00	136,715,457.00	61,956,353.00
TOTAL	602,276,567.44	774,683,644.19	172,407,076.75
6D Regional Development:	Actual	Total Budget	Variance
TOTAL	-	-	-
6E Social Service Sector:	Actual	Total Budget	Variance
Ministry of Women Affairs And Child Dev.	169,783,235.00	198,140,558.00	28,357,323.00
Ministry of Education	928,507,114.26	943,450,000.00	14,942,885.74
Teachers Service Commission	12,832,899.00	34,720,000.00	21,887,101.00
Ministry of Health	539,585,613.22	596,805,000.00	57,219,386.78
Ministry of Youth & Sport Development	48,560,250.00	63,790,000.00	15,229,750.00
Ministry of Local Govt. Affairs	-	20,178,750.00	20,178,750.00
TOTAL	1,699,269,111.48	1,857,084,308.00	137,636,446.52
OVERHEAD COST SUMMARY			
Administrative Sector:	20,045,262,611.09	20,321,444,071.18	276,181,460.09
Economic Sector:	3,275,422,433.58	3,750,095,454.95	474,673,021.37
Law & Justice:	602,276,567.44	774,683,644.19	172,407,076.75
Regional Development:	-	-	-
Social Service Sector:	1,699,269,111.48	1,857,084,308.00	157,815,196.52
TOTAL	25,622,230,723.59	26,703,307,478.32	1,081,076,754.73
7 Consolidated Revenue Fund Charges (Pension & Gratuity)			
Administrative Sector:			

NOTES TO THE ACCOUNTS

	Pension and Gratuity	6,249,561,087.21	6,779,312,586.00	529,751,498.79
	Severance Gratuity	-	-	-
	TOTAL	6,249,561,087.21	6,779,312,586.00	529,751,498.79
8A	SUBVENTION TO PARASTATALS	Actual	Total Budget	Variance
	Administrative Sector:			
	State Boundary Commission	2,046,250.00	37,000,000.00	34,953,750.00
	Budget Monitoring, Price Intelligence And Public Procurement Unit	10,891,030.08	23,500,000.00	12,608,969.92
	office of the chief of staff	231,903,062.18	254,000,000.00	22,096,937.82
	State Emergency Manag. Agency (SEMA)	133,146,033.16	144,900,000.00	11,753,966.84
	Sustainable Development Goals	-	18,300,000.00	18,300,000.00
	Bauchi State Social Investment Office	-	39,050,000.00	39,050,000.00
	Agency For Ophans & Vul. Children	535,000.00	31,250,000.00	30,715,000.00
	Bureau Of Privatisation And Economic Reforms	-	6,900,000.00	6,900,000.00
	Agency For People Living With Disability	22,131,909.05	32,750,000.00	10,618,090.95
	Bauchi State Assembly Service Commission	17,638,098.00	46,341,335.00	28,703,237.00
	Bauchi State Television (BATV)	30,922,231.63	54,211,000.00	23,288,768.37
	Bauchi Radio Corporation (BRC)	8,000,000.00	52,090,000.00	44,090,000.00
	Bureau for Information Technology	14,242,997.50	20,685,860.00	6,442,862.50
	Bauchi State Pension Board	2,075,000.00	6,466,700.00	4,391,700.00
	Local Government Pension Board	-	14,662,000.00	14,662,000.00
	State INEC	16,444,125.00	31,439,250.00	14,995,125.00
	Bauchi State Sharia Commission	17,073,500.00	32,314,160.00	15,240,660.00
	Muslim Pilgrims Welf. Board	6,723,798.96	55,760,775.00	49,036,976.04
	Christians Pil. Welf. Board	113,909,681.25	125,626,484.73	11,716,803.48
	TOTAL	627,682,716.81	1,027,247,564.73	399,564,847.92
8B	Economic Sector:	Actual	Total Budget	Variance
	BSADP	-	24,900,000.00	24,900,000.00
	BASAC	7,653,346.75	23,900,000.00	16,246,653.25
	Galambi Ranching Company	1,887,809.92	9,895,208.00	8,007,398.08
	College Of Agriculture	-	36,430,200.00	36,430,200.00
	Debt Management Agency	2,782,411.00	30,550,000.00	27,767,589.00
	Board of Internal Revenue	1,124,750,089.09	1,147,464,180.21	22,714,091.12
	Bauchi Roads And Traffic Agency	11,458,850.00	18,620,000.00	7,161,150.00
	Bauchi State Tourism Board	3,148,000.00	42,290,000.00	39,142,000.00
	Bauchi State Env. Protection Agency (BASEPA)	40,535,009.98	55,460,000.00	14,924,990.02
	Bauchi State Urban Water And Sewerages Corporation	500,000.00	53,900,000.00	53,400,000.00
	RUWASA	2,527,703.00	34,750,000.00	32,222,297.00
	TOTAL	1,195,243,219.74	1,478,159,588.21	282,916,368.47
8C	Regional Development:	Actual	Total Budget	Variance
	State Development Board	185,884,909.50	223,500,000.00	37,615,090.50
	TOTAL	185,884,909.50	223,500,000.00	37,615,090.50
8D	Social Service Sector:	Actual	Total Budget	Variance
	SUBEB	62,124,213.00	75,300,000.00	13,175,787.00
	Agency for Nomadic Education	12,867,109.00	27,017,170.00	14,150,061.00
	SSMB	299,883,339.77	304,000,000.00	4,116,660.23
	Bauchi State Scholarship Board	30,437,990.05	69,559,207.00	39,121,216.95
	BAUCHI STATE UNIVERSITY	-	16,121,135.77	16,121,135.77
	AMINU SALEH College Of Education Azare	499,190.00	31,400,500.00	30,901,310.00
	A D Rufai CLIS Misau	22,350,000.00	38,513,650.00	16,163,650.00
	ATAP Bauchi	-	17,700,000.00	17,700,000.00
	State Library Board	299,000.00	15,700,000.00	15,401,000.00
	Bauchi State Agency For Mass Education (BASAME)	5,329,545.25	12,800,000.00	7,470,454.75
	ADAMU TAFAWA BALEWA College of Education KANGERE	-	25,500,000.00	25,500,000.00
	PHCDA	40,688,085.00	69,064,878.00	28,376,793.00
	Hospitals Management Board	146,327,651.19	153,893,000.00	7,565,348.81
	College Of Nursing and Midwifery Bauchi	22,108,616.05	49,475,000.00	27,366,383.95
	Sch. Of Health Tech. Ningi	19,515,000.00	27,500,000.00	7,985,000.00
	DRUGS AND MEDICAL AND CONSUMABLES MGT AGENCY	2,980,300.00	38,600,000.00	35,619,700.00
	Specialist Hospital Board	155,630,641.33	161,100,000.00	5,469,358.67
	BACATMA	2,243,070.00	11,900,170.00	9,657,100.00
	Health Contributory Management Agency	37,890,130.81	41,110,211.84	3,220,081.03
	Bauchi State Health Trust Fund	15,328,832.00	18,709,282.00	3,380,450.00
	Bauchi State Comm. For Youth and Women Rehab and Development	119,653,591.15	127,972,838.00	8,319,246.85
	Bauchi State Sport Council	71,622,114.97	81,770,000.00	10,147,885.03
	Wikki Tourist Foot Club	144,522,002.34	164,961,000.00	20,438,997.66
	TOTAL	1,212,300,421.91	1,579,668,042.61	367,367,620.70
8E	Subvention to Parastatals (According to Sectors)	Actual	Total Budget	Variance
	Administrative Sector:	627,682,716.81	1,027,247,564.73	399,564,847.92
	Economic Sector:	1,195,243,219.74	1,478,159,588.21	282,916,368.47
	Law & Justice:	185,884,909.50	223,500,000.00	37,615,090.50
	Regional Development:	0	0	-
	Social Service Sector:	1,212,300,421.91	1,579,668,042.61	367,367,620.70
	TOTAL	3,221,111,267.96	4,308,575,195.55	1,087,463,927.59
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	30,000,000,000.00	59,134,869,112.54	29,134,869,112.54

NOTES TO THE ACCOUNTS

	Actual	Total Budget	Variance
Other Transfers ()			
Local Government % of Paris club recovery			
10 Details of Aid & Grants Received	Actual	Total Budget	Variance
Bilateral	-	-	-
Multi Lateral	6,850,707,311.50	9,931,750,856.50	(3,081,043,545.00)
FG Aid & Grants	476,975,667.60	3,850,664,674.00	(3,373,689,006.40)
TOTAL Details of Aid & Grants Received	7,327,682,979.10	13,782,415,530.50	(6,454,732,551.40)
11A A- Details of Total Capital Expenditures (According to Sectors)	Actual	Total Budget	Variance
Administrative Sector:	1,852,528,970.22	3,947,522,076.76	2,094,993,106.54
Economic Sector:	34,631,514,432.92	38,396,067,321.11	3,764,552,888.19
Law & Justice:	20,860,994.50	851,200,000.00	830,339,005.50
Regional Development:	14,645,432,016.62	16,553,224,392.00	1,907,792,375.38
Social Service Sector:	6,485,985,757.82	11,171,573,982.81	4,685,588,224.99
TOTAL	57,636,322,172.08	70,919,587,772.68	13,283,265,600.60
B- Details of Capital Expenditures of Parastatals (Included in 11A above)	Actual	Total Budget	Variance
11B Administrative Sector:			
DEPUTY GOVERNOR'S OFFICE	0	20,000,000	20,000,000.00
State Boundary Commission	0	47,700,000	47,700,000.00
Budget monitoring, Price Intelligence and Procurement Unit	28,800,000	84,350,000	55,550,000.00
Office of The Chief of Staff	463,416,881	464,000,000	583,119.00
Secretary to The State Government (Governor's Office)	934,642,853	1,461,772,760	527,129,906.58
State Emergency Management Agency (SEMA)	0	120,000,000	120,000,000.00
BAUCHI STATE SOCIAL INVESTMENT OFFICE	0	39,100,000	39,100,000.00
Civil Service Commission	6,286,568	51,460,000	45,173,431.56
LOCAL GOVERNMENT SERVICE COMMISSION	0	110,412,000	110,412,000.00
State INEC	9,220,742	42,000,000	32,779,258.43
Agency For Orphan & Vulnerable Children	0	55,500,000	55,500,000.00
AGENCY FOR PEOPLE LIVING WITH DISABILITY	0	159,500,000	159,500,000.00
MINISTRY OF SPECIAL DUTIES	5,000,000	75,000,000	70,000,000.00
Ministry of Religious Affairs & Community Relations	13,720,803	164,500,000	150,779,197.42
Muslim Pilgrims Welfare Board	305,202,481	315,000,000	9,797,519.43
Christian Pilgrims Welfare Board	4,663,350	25,460,000	20,796,650.00
State House of Assembly	23,880,000	130,250,000	106,370,000.00
Bauchi State Assembly Service Commission	0	101,967,317	101,967,316.76
Ministry of Information and communication	39,529,043	67,700,000	28,170,957.36
BUREAU FOR INFORMATION TECHNOLOGY	18,166,250	118,950,000	100,783,750.00
Office of The Head of Civil service	0	170,000,000	170,000,000.00
Office of The State Auditor General	0	102,900,000	102,900,000.00
Local Govt Audit	0	20,000,000	20,000,000.00
TOTAL	1,852,528,970.22	3,947,522,076.76	2,094,993,106.54
11C Economic Sector:	Actual	Total Budget	Variance
Ministry of Agriculture And Rural Development	626,231,000.00	1,173,850,000.00	547,619,000.00
Bauchi State Agricultural Development Prog. (BSADP)	107,662,761.70	182,549,450.00	74,886,688.30
BASAC	10,719,000.64	104,600,000.00	93,880,999.36
Galambi Ranching Comp.	450,000.00	38,460,000.00	38,010,000.00
College Of Agriculture	-	67,608,638.00	67,608,638.00
Ministry of Finance	87,684,004.81	173,300,000.00	85,615,995.19
DEBT MANAGEMENT AGENCY	-	6,650,000.00	6,650,000.00
Office of The Accountant General	39,296,991.60	80,600,000.00	41,303,008.40
Board of Internal Revenue	137,640,396.02	257,500,000.00	119,859,603.98
MINISTRY OF COMMERCE AND INDUSTRY	44,087,437.50	111,708,000.00	67,620,562.50
Ministry of Cooperatives & SME Dev't	12,878,750.00	178,000,000.00	165,121,250.00
Ministry of Power, Science & Technology	174,015,366.12	335,000,000.00	160,984,633.88
Ministry Of Natural Resources	20,821,000.00	81,910,000.00	61,089,000.00
Ministry of Works & Transport	14,913,864,487.27	15,477,000,000.00	563,135,512.73
BAUCHI ROADS AND TRAFFIC AGENCY	12,425,000.00	104,467,800.00	92,042,800.00
MINISTRY OF TOURISM AND CULTURE	11,205,950.00	187,818,560.00	176,612,610.00
Ministry of Budget & Econ. Plan.	17,346,250.00	107,300,000.00	89,953,750.00
MINISTRY OF LANDS AND SURVEY	42,403,888.35	47,038,730.27	4,634,841.92
Ministry of Environment And Housing	10,967,182,280.55	11,522,799,000.00	555,616,719.45
Bauchi State Env. Protection Agency (BASEPA)	289,537,408.37	335,857,142.86	46,319,734.49
Ministry of Water Resources	32,088,275.00	49,500,000.00	17,411,725.00
Bauchi State Urban Water And Sewerages Corporation	6,957,057,223.92	7,532,999,999.98	575,942,776.06
RUWASA	126,916,961.07	239,550,000.00	112,633,038.93
Ministry of Solid Minerals	-	-	-
Ministry of Environment	-	-	-
TOTAL	34,631,514,432.92	38,396,067,321.11	3,764,552,888.19
11D Law & Justice:	Actual	Total Budget	Variance
Judicial Service Commission	-	137,200,000.00	137,200,000.00
Ministry of Justice	-	18,500,000.00	18,500,000.00
Judiciary	19,383,718.78	319,500,000.00	300,116,281.22
Sharia Court of Appeal;	1,477,275.72	376,000,000.00	374,522,724.28
	20,860,994.50	851,200,000.00	830,339,005.50
Regional Development:			
State Development Board	14,645,432,016.62	16,553,224,392.00	1,907,792,375.38
TOTAL	14,645,432,016.62	16,553,224,392.00	1,907,792,375.38
11E Social Service Sector:	Actual	Total Budget	Variance
Ministry of Women Affairs and Child Development	-	85,000,000.00	85,000,000.00
Ministry of Education	117,563,046.22	870,900,000.00	753,336,953.78
State Universal Basic Education Board (SUBEB)	491,759,590.94	662,204,674.00	170,445,083.06
Agency For Nomadic Education	12,301,750.10	94,860,000.14	82,558,250.04
Special Schools Management Board (SSMB)	20,686,664.00	67,000,000.00	46,313,336.00
TEACHERS' SERVICE COMMISSION	-	26,200,000.00	26,200,000.00

NOTES TO THE ACCOUNTS

Bauchi State Scholarship Board	-	9,140,040.00	9,140,040.00
Bauchi State University	-	37,000,000.00	37,000,000.00
College of Education, Azare	-	208,000,000.00	208,000,000.00
College For Legal & Islamic Studies Misau	-	65,080,000.00	65,080,000.00
Abubakar Tatari Ali Politechnic (ATAP)	-	174,000,000.00	174,000,000.00
State Library Board	-	78,000,000.00	78,000,000.00
Bauchi State Agency For Mass Education (BASAME)	1,327,175.00	316,800,000.00	315,472,825.00
Adult & Non Formal Education Institute Kängere	-	36,000,000.00	36,000,000.00
Ministry of Health	2,064,603,261.26	3,051,672,202.68	987,068,941.42
PHCDA	3,482,120,706.24	4,051,307,256.83	569,186,550.59
Hospital Management Board	13,665,000.00	14,150,000.00	485,000.00
College Of Nursing and Midwifery Bauchi	-	167,540,763.00	167,540,763.00
College Of Health Technology Ningi	16,415,000.00	80,000,000.00	63,585,000.00
Drugs & Medical Consumables Management Agency	3,500,000.00	54,787,500.00	51,287,500.00
SPECIALIST HOSPITAL BAUCHI	-	279,300,000.00	279,300,000.00
BACATMA	-	43,046,414.00	43,046,414.00
Health Contributory Management Agency	25,479,319.69	63,073,532.16	37,594,212.47
BAUCHI STATE HEALTH TRUST FUND	74,653,869.50	129,401,600.00	54,747,730.50
Ministry of youth and sports Development	-	187,250,000.00	187,250,000.00
Bauchi State Comm. For Youth and Women Rehab and Development	159,412,374.87	231,500,000.00	72,087,625.13
Bauchi State Sport Council	2,498,000.00	14,500,000.00	12,002,000.00
Wikki Tourist Foot Club	-	2,500,000.00	2,500,000.00
MINISTRY FOR LOCAL GOVT AND CHIEFTANCY AFFAIRS	-	71,360,000.00	71,360,000.00
TOTAL	6,485,985,757.82	11,171,573,982.81	4,685,588,224.99
12 CLOSING BOOK BALANCES OF OTHER FUNDS OF THE GOVERNMENT	AMOUNT 2020	AMOUNT 2021	
CRF BANK BALANCE			
BAC	14,626,716,255.52	2,228,087,895.51	
TOTAL	14,626,716,255.52	2,228,087,895.51	
OTHER BANK OF THE TREASURY			
OFFICE OF THE ACCOUNTANT GENERAL (OAG)	543,819.66	9,127.58	
PROJECT FINANCIAL MANAGEMENT UNIT (PFMU)	7,057,465,637.64	723,244,263.35	
DIRECTORATE OF INVESTMENT	26,933,562.39	32,811,564.00	
TOTAL	7,084,943,019.69	756,064,954.93	
13 CLOSING CASH BOOK BALANCE OF SUB-TREASURY OFFICES	AMOUNT 2020	AMOUNT 2021	
ST. BAUCHI (A) (B) ©	1,396,667,398.85	1,431,543,525.47	
ST DAMBAM	-	-	
ST JAMAARE	19,676.57	19,676.57	
ST TIBALEWA	-	-	
ST NINGI	-	-	
ST TORO	-	-	
ST AZARE	-	-	
ST MISAU	-	-	
TOTAL	1,396,687,075.42	1,431,563,202.04	
14 CLOSING CASH BOOK BALANCE OF MDAs	AMOUNT 2020	AMOUNT 2021	
Administrative Sector:			
GOVERNMENT HOUSE	101,081,192.82	41,339.94	
DEPUTY GOVERNOR OFFICE (DGO)	51,853.34	3,617.14	
SECRETARY TO THE STATE GOVERNMENT (SSG)	-	-	
COOPERATIVE AND POVERTY ALLEVIATION (MCPA)	-	-	
MIN OF SPECIAL DUTIES (MSD)	9,202.64	12,050.85	
MINISTRY OF REL. AFFAIRS & COMM. RELETIONS (MORA&CR)	11,119,947.00	123,544.91	
BAUCHI STATE HOUSE OF ASSEMBLY (BAHA)	(9,506,442.02)	156,405.07	
BAUCHI STATE ASSEMBLY SERVICE COMMISSION (BASC)	13,100.00	14,950.00	
MINISTRY OF INFORMATION (MOI)	-	3,640.90	
BUREAU FOR INFORMATION TECHNOLOGY	157,000.00	2,577.50	
OFFICE OF THE HEAD OF CIVIL SERVICE (OHCS)	9,425.39	411,631.60	
OFFICE OF STATE AUDITOR GENERAL (STATE AUDIT)	70,848.99	3,091.05	
OFFICE OF AUDITOR GENERAL FOR LOCAL GOV'T (LG AUDIT)	5,100.00	4,400.00	
CIVIL SERVICE COMMISSION (CSC)	4,750.00	8,213.53	
LOCAL GOVERNMENT SERVICE COMMISSION (LGSC)	5,102.00	692.00	
MINISTRY FOR LOCAL GOVERNMENT AFFAIRS	-	-	
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT	-	-	
MINISTRY OF EDUCATION	215,627,254.52	112,435,590.13	
MINISTRY OF COMMERCE AND INDUSTRY	39,336.59	54,300.79	
MINISTRY OF FINANCE	12,721,348.02	798,750.00	
MINISTRY OF HEALTH	3,424,746.30	13,351,374.30	
MINISTRY OF JUSTICE	22,448.29	28,448.29	
MINISTRY OF NATURAL RESOURCES	-	-	
MINISTRY OF WORKS & TRANSPORT	14,219,309.26	18,763,823.33	
MINISTRY OF LANDS & SURVEY	3,022.11	24,119,112.27	
MINISTRY OF WATER RESOURCES	4,873.00	5,785,821.00	
MINISTRY OF YOUTH & SPORTS	-	-	
THE JUDICIARY	20,069.10	14,544.10	
JUD. SERVICE COMMISSION	-	4,763.50	
TEACHERS SERVICE COMMISSION	1,899.00	-	
ZONAL EDUCATION OFFICE BAUCHI	147,442.99	147,442.99	
ZONAL EDUCATION OFFICE KATAGUM	-	-	
ZONAL EDUCATION OFFICE DARAZO	-	-	
BAUCHI STATE SCHOLARSHIP BOARD	19,000.00	-	
SHARIA COURT OF APPEAL	-	-	
MINISTRY OF BUDGET & PLANNING	59,205.00	66,098.24	
BOARD OF INTERNAL REVENUE	278,537,787.37	182,533,563.42	
MINISTRY OF WOMEN AFFAIRS	245,380.00	366,230.00	
MINISTRY OF RURAL DEVELOPMENT	7,859.13	7,859.13	
MINISTRY OF TOURISM & CULTURE	10,000.00	17,750.00	

NOTES TO THE ACCOUNTS

MINISTRY OF HIGHER EDUCATION		-		
MINISTRY OF POWER, SCIENCE & TECHNOLOGY		191,988.79	13,283.04	
MINISTRY OF SOLID MINERALS		-	-	
MINISTRY OF SOCIAL DEVELOPMENT		-	-	
MINISTRY OF HOUSING & ENVIRONMENT		928,138,812.73	53,769,779.07	
MINISTRY OF POWER & ENERGY		-	-	
COLLEGE OF HEALTH TECH. NINGI		9,000.00	47,250.00	
BRC (AIDS & GRANTS)		1,036.95	1,036.95	
BUDGET MONITORING,PRICE INTELLIGENTE AND PUBLIC PROCURE. UNIT		-	(2,836,030.08)	
SEMA		86,031.50	4,591.08	
MUSLIM PILGRIMS WELFARE BOARD		-	-	
CHRISTAIN PILGRIMS WELFARE BOARD		22,781,677.44	36,977.00	
BAUCHI STATE TELEVISION (BATV)		390,481.13	2,113,178.81	
BAUCHI STATE PENSION BOARD		2,500.00	-	
STATE INEC		10,313,614.65	14,123.08	
COLLEGE OF AGRICULTURE		-	-	
BSADP		-	4,130.00	
BASAC		-	-	
PHCDA AIDS AND GRAND		-	515,427,151.03	
GALAMBI RANCHING		256.98	601.34	
BAUCHI STATE WATER BOARD		500,000.00	-	
RUWASSA		12,000.00	4,389,954.02	
BAUCHI SHARIA COMMISSION		1,595.50	2,595.50	
BACYWORD		5,289.47	2,753.32	
BASEPA		17,346,270.82	-	
SUBEB		174,685.47	-	
SPECIAL SCHOOLS MANAGEMENT BOARD		805.86	45,061.72	
BAUCHI STATE UNIVERSITY		-	-	
COLLEGE OF EDUCATION AZARE		567.75	1,377.75	
A D RUFAL CLIS MISAU		-	-	
ATA POLYTECHNIC		466,687.34	466,687.34	
BAUCHI STATE LIBRARY BOARD		63.02	672.99	
COLLEGE OF EDUCATION KANGERE		-	-	
BACATMA		3,577.89	3,577.89	
COLLEGE OF NURSING AND MIDWIFERY		2,807,761.44	31,653.81	
PHCDA		-	28,563.50	
HOSPITAL MANAGEMENT BOARD		155,092.80	(38,695.02)	
BASHCMA		91,335.16	2,659,269.56	
BHETFUND		-	45,705.21	
SPECIALIST HOSPITAL BAUCHI		10,039,780.33	39.00	
MCSMED		908,350.00	2,797,507.00	
DRUGS MEDICAL AND CONSUMABLES MGT AGENCY		597,488.60	108,488.60	
BASAME		2,766.00	3,120.75	
BASANE		50,075.59	1,217,929.99	
BSDB		828,380.78	2,484.89	
BAUCHI SPORTS COUNCIL		6,936.14	(3,198.83)	
WIKKI TOURIST FC		2,950,805.72	14,587.45	
YANKARI TRANSPORT SERVICE II		2,515,827.20	2,515,827.20	
BASOVCA		28,054.02	(6,945.98)	
DMO		850.00	214.00	
STATE BOUNDARY COMMISSION		26,438.00	66,438.00	
OFFICE OF THE CHIEF OF STAFF		89,440.42	1,886.25	
LOCAL GOVERNMENT PENSION BOARD		-	-	
SUSTAINABLE DEVELOPMENT GOALS		-	-	
BAUCHI STATE SOCIAL INVESTMENT OFFICE		-	-	
BUREAU OF PRIVATISATION AND ECONOMIC REFORMS		-	-	
AGENCY FOR PEOPLE LIVING WITH DISABILITY		-	10,206.39	
BAUCHI ROADS AND TRAFFIC AGENCY (BAROTA)		-	11,150.00	
BAUCHI STATE TOURISM BOARD		-	4,000.00	
RUWASSA AIDS AND GRANT		-	23,882,000.00	
TOTAL		1,629,658,386.33	966,142,629.60	
		24,738,004,736.96	5,381,858,682.08	
TOTAL Details of Cash Book Balances				
15 STATEMENT OF INVESTMENT AND LOANS FOR THE PERIOD ENDED 31ST DECEMBER,2019				
(A) LOCAL INVESTMENT: QUOTED COMPANIES				
NAME OF COMPANY	DATE OF INVESTMENT	AMOUNT 2020	AMOUNT 2021	INCREASE/DECREASE
BANK OF THE NORTH LTD	1976			-
ASHAKA CEMENT COMPANY	1976			-
FCMB Group	1990	15,707,313.43	15,305,848.55	(401,464.88)
JAIZ BANK PLC	2003	128,700,000.00	150,150,000.00	21,450,000.00
ARDOVA (FORTE OIL)		1,626,000.00	1,560,000.00	(66,000.00)
OANDO PLC	2005	573,174.40	751,323.20	178,148.80
FBN Holdings		41,644.25	61,272.75	19,628.50
INTERCITY BANK	2005			-
FIDELITY BANK PLC		369,916.88	408,644.64	38,727.76
UNITY BANK PLC		42,624,853.12	33,300,666.50	(9,324,186.62)
DANGOTE SUGAR PLC		140,840,185.50	129,420,711.00	(11,419,474.50)
LAFARGE WEST AFRICA PLC		8,262.00	9,468.00	1,206.00
FLOUR MILLS PLC		556,328.85	660,576.00	104,247.15
STERLING BANK PLC		44,320.50	33,556.95	(10,763.55)
SUB- TOTAL		331,091,998.93	331,662,067.59	570,068.66
(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	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	-

NOTES TO THE ACCOUNTS

	SAVANNAH SUGAR COMPANY	1976	8,436,009.00	8,436,009.00	-	
	NIGERIAN SOVEREIGN INVEST AUTHORITY		3,302,239,640.00	3,302,239,640.00	-	
	INVEST GENERAL EQUITY		-	-	-	
	INFRASTRUCTURE BANK		-	-	-	
			3,920,944,108.00	3,920,944,108.00	-	
	(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					
	LOAN GRANTED TO 20 LGAS FOR SALARY (2015)		7,431,702,990.65	7,283,662,838.20	(148,040,152.45)	
	LOAN TO STATE GOVERNMENT					
			7,431,702,990.65	7,283,662,838.20	(148,040,152.45)	
	TOTAL INVESTMENTS		11,688,900,387.58	11,540,860,235.13	(148,040,152.45)	
			11,688,900,387.58	11,541,430,303.79	(147,470,083.79)	
			AMOUNT 2020	AMOUNT 2021	increase/decrease	
16	LIST OF OUTSTANDING IMPRESTS		255,026,320.86	270,718,820.86	15,692,500.00	
	TOTAL OUTSTANDING IMPRESTS		255,026,320.86	270,718,820.86	15,692,500.00	
			AMOUNT 2020	AMOUNT 2021	increase/decrease	
17	LIST OF OUTSTANDING ADVANCES					
	ADVANCES		751,081,827.01	760,140,828.68	9,059,001.67	
	TOTAL		751,081,827.01	760,140,828.68	9,059,001.67	
			AMOUNT 2020	AMOUNT 2021	increase/decrease	
18	Remittance on Transit		8,536,015,876.19	22,082,144,695.60	13,546,128,819.41	
18 B	Revolving Loan Account	Opening balances at at 1/1/2021	Additions during the year	Repayments during the year	Closing Balances as at 30/12/2021	
	List the Loans					
	TOTAL					
19	External Loans States					
19	PUBLIC DEBT CHARGES	Opening balances at at 1/1/2021	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2021	
	EXTERNAL LOANS	51,266,010,987.40	676,733,637.00	2,031,144,328.53	49,911,600,295.87	
	Principal Repayment	51,266,010,987.40	676,733,637.00	2,031,144,328.53	49,911,600,295.87	
	Interest Repayment					
	Exchange Gain/Loss				5,617,068,610.63	
	TOTAL	51,266,010,987.40	676,733,637.00	2,031,144,328.53	55,528,668,906.50	
20	States Bonds & Treasury Bonds	Opening balances at at 1/1/2021	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2021	
	Name of Financial Institution					
	States Bonds 2021 & FGNTreasury Bonds 2034	14,397,224,978.72	-	1,057,062,430.75	13,340,162,547.97	
	Judgement Debts					
	Principal Repayment					
	Interest Repayment			1,357,997,569.25		
		14,397,224,978.72	-	2,415,060,000.00	13,340,162,547.97	
21	Nigerian Treasury Bills (NTB)	Opening balances at at 1/1/2021	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2021	
	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 1/1/2021	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2021	
	TOTAL					
23	Other Internal Loans (Promissory Notes)	LOAN AMOUNT	INTEREST RATE	DATE SIGNED	MATURITY DATE	AMOUNT OUSTANDING
	FGN Bond 2034	6,500,000,000.00	14.83%	Aug-15	Jun.34	5,846,961,154.97
	Zenith Bank Bailout Loan	8,609,100,000.00	9.00%	Aug-15	Aug.35	7,616,696,837.43
	CBN MSME DF	2,000,000,000.00	6.00%	Feb-15	Jan.27	1,050,000,000.00
	GT Bank (ECA) Bail out Loan	10,000,000,000.00	9.00%	Mar-16	Apr.36	9,029,986,898.96
	FGN Budget support Facility	17,569,000,000.00	9.00%	Jul-16	Aug-49	17,438,472,222.47
	Bauchi State Bond 2026 RST 1	10,402,894,328.00	16.50%	Dec-17	Nov.26	7,493,201,393.00
	CACS (UBA Pls)	5,000,000,000.00	9.00%	Oct-17	Mar-22	369,770,793.83
	CACS II (UBA Pls)	3,000,000,000.00	9.00%	Oct-17	Mar-22	215,244,628.03
	UBA Plc CFF Loan (Adda Nig. Limited)	3,500,000,000.00	18.00%	Aug-19	Aug-22	947,219,435.43
	CBN Health Intervention Fund (Access Bank)	2,000,000,000.00	5.00%	Feb-21	Jun-31	2,000,000,000.00
	Family Home Funds	12,000,000,000.00	9.00%	Jun-20	Jun-31	12,000,000,000.00
	CBN DCRR Loan	10,000,000,000.00	9.00%	Dec-21	Dec-21	10,000,000,000.00
24	Internal Loans from Other Funds					74,007,553,364.12
	Name of Financial Institution	Opening balances at at 1/1/2021	Additions during the year	Repayments during the year	Closing Balances as at 31/12/2021	
	DMA	54,118,746,523.37	38,590,176,997.95	18,431,348,604.57	74,277,574,916.75	
	Contract Financing (Outstanding Balance)				60,667,390,816.15	
		54,118,746,523.37	38,590,176,997.95	18,431,348,604.57	13,610,184,100.60	
					74,277,574,916.75	

BAUCHI STATE GOVERNMENT
SUPPLEMENTARY NOTES ON COVID-19 BUDGET PERFORMANCE
CAPITAL EXPENDITURE

Programme Code	Project Name	MDA	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
025400000008	Old age financial assistance scheme (COVID 19 Response)	015400100100 - MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE	50,000,000.00	35,800,500.00	71.60
191101300202	Palliatives (COVID 19 Response)	016100300100 - STATE EMERGENCY MANAGEMENT AGENCY	20,000,000.00	10,500,000.00	52.50
191101300412	CARES Project	016100500100 - BAUCHI STATE SOCIAL INVESTMENT PROGRAMME	180,000,000.00	0.00	0.00
191101300413	State Women Poultry Empowerment Programme (COVID-19 Response)	016100500100 - BAUCHI STATE SOCIAL INVESTMENT PROGRAMME	50,000,000.00	0.00	0.00
191500100171	Women and Youth Empowerment in Agric Prog. (AUDA-NEPAD)	021500100100 - MINISTRY OF AGRICULTURE & RURAL DEVELOPMENT	450,000,000.00	320,752,000.00	71.28
191500200112	Dry season farming	021500200100 - BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)	415,890,000.00	0.00	0.00
191500200113	Seed multiplication	021500200100 - BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)	14,720,000.00	0.00	0.00
191500200114	Farm mechanization services	021500200100 - BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)	128,800,000.00	0.00	0.00
191500200115	Livestock input	021500200100 - BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)	287,250,000.00	0.00	0.00
191500200116	Advisory service and input consultant (ASIC) groups	021500200100 - BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)	66,525,000.00	0.00	0.00
191500300103	Purchase of Fertilizer/Agrochemical	021500300100 - BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC)	300,000,000.00	850,115,000.00	283.37
192205100100	Purchase Motor Cycles/Bicycles	022205100100 - COOPERATIVES AND SME DEVELOPMENT	299,000,000.00	250,450,000.00	83.76

BAUCHI STATE GOVERNMENT
SUPPLEMENTARY NOTES ON COVID-19 BUDGET PERFORMANCE
CAPITAL EXPENDITURE

Programme Code	Project Name	MDA	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
192205100100	Traders and Artisan Associations (COVID 19 Response)	022205100100 - COOPERATIVES AND SME DEVELOPMENT	500,000,000.00	487,155,024.00	97.43
192205100100	COVID -19 Action Recovery Economic Stimulus (CARES Project)	022205100100 - COOPERATIVES AND SME DEVELOPMENT	750,000,000.00	0.00	0.00
192000500102	Construction / Provision of Infrastructure	023800100100 - STATE PLANNING COMMISSION	1,048,000,000.00	0.00	0.00
195600100111	construction of 1,850 Houses Across the State (including infrastructure)	025600100100 - MINISTRY OF ENVIRONMENT AND HOUSING	300,000,000.00	288,399,999.13	96.13
191706800110	Tree planting	051706800100 - A.D. RUFAI CLIS, MISAU	580,000.00	0.00	0.00
192100100105	Purchase of Medical Equipment for General Hospitals Across the State	052100100100 - MINISTRY OF HEALTH	150,000,000.00	214,994,985.00	143.33
192100100106	Procurement of PPEs	052100100100 - MINISTRY OF HEALTH	200,000,000.00	195,004,551.00	97.50
192100100107	Construction of Office Building at SMoH Headquarters	052100100100 - MINISTRY OF HEALTH	3,600,000.00	0.00	0.00
192100100109	Provision of Solar Power Street Lights in Govt. Hospitals	052100100100 - MINISTRY OF HEALTH	10,000,000.00	0.00	0.00
192100100110	Establishment of Vaccination Centre	052100100100 - MINISTRY OF HEALTH	50,000,000.00	35,100,250.00	70.20
192100100111	Establishment of Laboratory/Sample Collection Centers	052100100100 - MINISTRY OF HEALTH	100,000,000.00	85,000,155.00	85.00
192100100112	Establishment of Isolation Centres in Azare, ATBUTH Bauchi, IDH Bayara, Specialist Hospital Bauchi and General Hospital Toro	052100100100 - MINISTRY OF HEALTH	100,000,000.00	67,857,282.85	67.86
192100100114	Establishment of Bauchi State CONVID - 19 Reference Laboratory/Laboratory Optimization	052100100100 - MINISTRY OF HEALTH	100,000,000.00	0.00	0.00

BAUCHI STATE GOVERNMENT
SUPPLEMENTARY NOTES ON COVID-19 BUDGET PERFORMANCE
CAPITAL EXPENDITURE

Programme Code	Project Name	MDA	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
192100100115	Gen Hosp Alkaleri (A Remaining Hosp Work N104,258,678.05 & B Ren. of 10 N0s staff qtrs N53,000,000)	052100100100 - MINISTRY OF HEALTH	157,258,678.05	142,069,073.72	90.34
192100100116	General Hospital Toro (Completion of Work)	052100100100 - MINISTRY OF HEALTH	137,975,343.34	120,940,399.14	87.65
192100100117	Gen Hosp Dass (Renovation of Hosp Complex & Staff Qtrs)	052100100100 - MINISTRY OF HEALTH	152,309,208.30	141,873,579.81	93.15
192100100118	Cottage Hosp Duguri (A Const of New Cottage Hosp N268,255,470.20 & B Const. of 10 N0s staff qtrs -3-Bedroom N65,010,535)	052100100100 - MINISTRY OF HEALTH	333,236,005.00	354,970,801.56	106.52
192100100119	Renovation of Snakebite Hospital @ Duguri	052100100100 - MINISTRY OF HEALTH	50,000,000.00	30,299,170.52	60.60
192100100120	Gen Hosp Zaki (A Const of New A&E Complex N19,098,082.99 & B Const. of 10 N0s staff qtrs -3-Bedroom N65,010,535)	052100100100 - MINISTRY OF HEALTH	84,108,618.00	49,708,048.27	59.10
192100100121	Gen Hosp Azare (A Expansion of Gen Hosp Complex N350,000,000 & B Const. of 10 N0s staff qtrs -3-Bedroom N65,010,535)	052100100100 - MINISTRY OF HEALTH	450,000,000.00	446,239,878.88	99.16
192100100122	Renovation of Gen. Hospital Itas/Gadalu (A. Renovation of Hospital Complex & B Renovation of 10 No. Staff Quarters	052100100100 - MINISTRY OF HEALTH	195,528,188.20	132,372,070.04	67.70
192100100123	Renovation of Gen. Hospital Gamawa (A. Renovation of Hospital Complex & B Renovation of 10 No. Staff Quarters	052100100100 - MINISTRY OF HEALTH	195,528,188.20	165,900,000.00	84.85
192100100124	Gen. Hospital K/Madaki (Construction of 10 New staff quarters (3-Bedroom)	052100100100 - MINISTRY OF HEALTH	65,010,535.00	65,529,857.45	100.80
192100100125	Construction of Gen.Hospital Warji (A. Construction of New General Hospital & B Construction f 10 No. staff quarters	052100100100 - MINISTRY OF HEALTH	333,236,005.20	351,415,957.63	105.46
192100100126	Renovation at Gen. Hospital Misau (A. Renovation of Mortuary & B Renovation of 10 No. of staff quarters)	052100100100 - MINISTRY OF HEALTH	58,143,245.00	80,440,936.76	138.35

BAUCHI STATE GOVERNMENT
SUPPLEMENTARY NOTES ON COVID-19 BUDGET PERFORMANCE
CAPITAL EXPENDITURE

Programme Code	Project Name	MDA	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
192100100127	Upgrading of Primary Health Centre Bara	052100100100 - MINISTRY OF HEALTH	30,846,849.60	24,536,950.00	79.54
192100100128	SMoH/Govt House Clinic (Supply of Medical Equipment)	052100100100 - MINISTRY OF HEALTH	11,980,000.00	22,923,869.42	191.35
192100100130	Specialist Hospital Bauchi (Renovation/Upgradement of two storey building of 12 apartment for House Officers)	052100100100 - MINISTRY OF HEALTH	70,000,000.00	52,923,869.42	75.61
192100100131	BSPHCDA-UNGUWAR ALKALI MATERNITY (A. construction of new maternity home at unguwar Alkali, Bauchi	052100100100 - MINISTRY OF HEALTH	48,456,500.00	49,217,592.38	101.57
192100100132	BSPHCDA-DORAWAR DILLALAI MATERNITY (Expansion & completion of work of maternity at Dorawan Dillalalai of kafin galadima ward, Bauchi	052100100100 - MINISTRY OF HEALTH	15,649,180.00	32,409,523.22	207.10
192100100133	BSPHCDA-GIDA DUBU Construction of new PHC at Gida dubu, Bauchi	052100100100 - MINISTRY OF HEALTH	76,412,898.07	45,113,900.00	59.04
192100100134	BSPHCDA-FADAMAR MADA PHC (Construction of new PHC at Fadamar Mada, Bauchi	052100100100 - MINISTRY OF HEALTH	76,412,898.07	61,731,289.04	80.79
192100100135	STATE MINISTRY OF HEALTH (Supply of stationaries and Office equipment	052100100100 - MINISTRY OF HEALTH	9,370,000.00	0.00	0.00
192100100136	BASHCMA (ICT Services to support State Health Contributory Scheme)	052100100100 - MINISTRY OF HEALTH	97,064,075.00	56,000,115.00	57.69
192100100136	ALIKO DANGOTE COLLEGE OF NURSING SCIENCES (construction of female hostels, kitchen, laundry, renovation of 2 class rooms	052100100100 - MINISTRY OF HEALTH	164,058,641.25	195,000,000.00	118.86
192100100137	ALIKO DANGOTE COLLEGE OF NURSING SCIENCES (Renovation of 2 lecture/exams halls & 2 class roomsconstruction of female hostels, kitchen, laundry, renovation of 2 class rooms	052100100100 - MINISTRY OF HEALTH	108,031,744.08	78,500,155.00	72.66

BAUCHI STATE GOVERNMENT
SUPPLEMENTARY NOTES ON COVID-19 BUDGET PERFORMANCE
CAPITAL EXPENDITURE

Programme Code	Project Name	MDA	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
192100100138	ALIKO DANGOTE COLLEGE OF NURSING SCIENCES (Perimeter fencing)	052100100100 - MINISTRY OF HEALTH	4,036,955.53	0.00	0.00
192100100139	BILL & MELINDA GATES COLLEGE OF HEALTH (Perimeter fencing & Provision of ICT equipment for the newly constructed ICT Center)	052100100100 - MINISTRY OF HEALTH	39,104,296.79	0.00	0.00
192100100153	Monitoring and Evaluation (Surveillance Activities)	052100100100 - MINISTRY OF HEALTH	100,000,000.00	98,500,115.00	98.50
192100300105	Personal Protective Equipment (PPE)	052100300100 - PRIMARY HEALTH CARE DEVELOPMENT AGENCY	30,000,000.00	0.00	0.00
192100300106	Testing Kits (Viral Transport Media)	052100300100 - PRIMARY HEALTH CARE DEVELOPMENT AGENCY	20,000,000.00	0.00	0.00
192100300111	Health Emergency and Response	052100300100 - PRIMARY HEALTH CARE DEVELOPMENT AGENCY	170,000,000.00	165,360,500.00	97.27
192100300133	Rehab. and Repairs of Health Centres Across the States	052100300100 - PRIMARY HEALTH CARE DEVELOPMENT AGENCY	100,000,000.00	94,647,228.96	94.65
192100300135	Rehab. and Repairs of Dispensary Across the States.	052100300100 - PRIMARY HEALTH CARE DEVELOPMENT AGENCY	50,000,000.00	47,250,000.00	94.50
192100300139	Rehabilitation of zonal office Bauchi	052100300100 - PRIMARY HEALTH CARE DEVELOPMENT AGENCY	5,000,000.00	0.00	0.00
192100300140	Routine Immunization Program	052100300100 - PRIMARY HEALTH CARE DEVELOPMENT AGENCY	625,997,155.83	589,995,112.00	94.25
193900100103	Youth Empowerments (COVID 19 Response)	053900100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	250,000,000.00	225,001,500.00	90.00
193900100108	State Social Safety Net for the Elderly (Response to COVID 19)	053900100100 - MINISTRY OF YOUTH AND SPORTS DEVELOPMENT	100,000,000.00	57,500,115.00	57.50
193900200109	CARES Project	053900200100 - BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT	400,000,000.00	0.00	0.00

BAUCHI STATE GOVERNMENT
SUPPLEMENTARY NOTES ON COVID-19 BUDGET PERFORMANCE
RECURRENT EXPENDITURE

Programme Code	Project Name	MDA	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
22020601	Security Serv. (Enforcement of COVID 19 Lockdown/Cordination) & Others	Deputy Governor's Office	31,170,000.64	25,400,000.00	81.49
22020311	Food Stuff/Catering Materials Supplies	SEMA	250,000,000.00	239,920,000.00	95.97
22021007	Welfare Packages (Financial Assistance)	SEMA	150,000,000.00	140,256,076.53	93.50
22020311	Food stuff/catering material supplies (Buffer Stock Scheme)	Agriculture and Rural Development	200,000,000.00	195,000,000.00	97.50
22021007	Welfare Packages (COVID 19 Response)	Education	150,000,000.00	146,597,989.39	97.73
21010101	B/SALARY	Ministry of Health	914,662,854.00	808,070,906.10	88.35
21020127	HZ/ALL	Ministry of Health	32,753,725.00	22,259,889.98	67.96
21020139	MEA/SUB	Ministry of Health	3,919,375.00	14,705,960.33	375.21
21020153	REN/SUB	Ministry of Health	72,376,820.00	80,299,471.44	110.95
21020168	TRAN/ALL	Ministry of Health	8,554,362.00	24,331,935.28	284.44
21020172	UTI/ALL	Ministry of Health	2,448,637.00	6,062,735.40	247.60
21020134	IDUS/ALL	Ministry of Health	7,355,865.00	4,638,658.20	63.06
21020154	JOUR/RES	Ministry of Health	10,876,500.00	40,348,872.56	370.97
21020118	EXAM/ALL	Ministry of Health	28,600,894.00	15,122,876.84	52.88
21020102	CALL/DUT	Ministry of Health	29,720,386.00	19,653,974.85	66.13
21020162	SHIT/DUTY	Ministry of Health	10,505,239.00	8,012,383.60	76.27
21020120	EX/WORK	Ministry of Health	720,000.00	469,147.23	65.16

BAUCHI STATE GOVERNMENT
SUPPLEMENTARY NOTES ON COVID-19 BUDGET PERFORMANCE
RECURRENT EXPENDITURE

Programme Code	Project Name	MDA	2021 Approved Budget	2021 Budget Performance	% Performance YTD against 2021 Approved Budget
21020167	TP/SIWES	Ministry of Health	601,530.00	4,535,434.01	753.98
21020165	TEA/ALLO	Ministry of Health	10,804,586.00	2,521,667.08	23.34
21020143	MED/BOOK	Ministry of Health	4,801,287.00	0.00	0.00
22021003	Publicity & Advertisements (Risk Communication)	Ministry of Health	100,000,000.00	98,031,122.03	98.03
22021007	Welfare Packages	Ministry of Health	250,000,000.00	217,386,382.00	86.95
22021010	Direct Feeding in Hosp.	Ministry of Health	50,000,000.00	47,550,155.00	95.10
21010101	BASIC SALARY	Primary Health Care Development Agency	711,063,728.00	763,261,305.88	107.34
21020127	HAZARD ALLW.	Primary Health Care Development Agency	32,130,000.00	45,852,477.56	142.71
21020162	SHIFTING DUTY ALLOW.	Primary Health Care Development Agency	25,060,000.00	34,775,925.10	138.77
21020102	CALL DUTY ALLOW.	Primary Health Care Development Agency	49,419,792.00	33,222,886.70	67.23
	TOTAL		13,526,665,789.15	9,857,789,588.29	72.88
					%
			9,857,789,588.29	72.88	State Committed Funds
			3,291,185,000.00	24.33	NGCARES Project (Exclusion)
			377,691,200.86	2.79	The State could not implement this because of inadequacy of funds