



**GOVERNMENT OF BAUCHI STATE**  
**MINISTRY OF BUDGET AND ECONOMIC PLANNING**

**MOB/EP/S/BUD/10//VOL.1V/195**

**4<sup>th</sup> July 2024**

The Secretary to the State Government,

The Chief of Staff  
Government House,

The Clerk,  
Bauchi State House of Assembly,

All Honourable Commissioners,

The Head of Civil Service,

All Special Advisers,

All Permanent Secretaries,

All Chief Executives of Parastatals and  
Heads of Extra-Ministerial Departments.

**BUDGET CALL CIRCULAR FOR THE PREPARATION AND  
SUBMISSION OF 2025 BUDGET**

## **1.0 INTRODUCTION**

The 2025 Budget Call Circular sets out the requirements and policy guidelines that all Ministries, Departments, and Agencies (MDAs) will follow in preparing the State 2025 Budget. The 2025 – 2027 Medium Term Expenditure Framework (MTEF) consisting of the Economic and Fiscal Update (EFU), Fiscal Strategy Paper (FSP), and Budget Policy Statement (BPS) among others were developed in accordance with the International Public Financial Management best practices to guide policymakers and implementing MDAs to achieve effective Budget Preparation for the coming year. In development to the above, I am directed to write and inform all MDAs that this has set the stage for the commencement of the Budget Preparation for 2025.

In furtherance to this, MDAs may wish to know that in the course of the preparation and production of the MTEF document, all the main Budget components (Revenue and Expenditure) have been well enunciated and adjusted to fit into the current realities and the Government priorities. The projection has, to a large extent, provided a genuine fiscal outline as highlighted in the State's policy priorities and objectives. Hence, the focus of the year 2025 Budget is to help strengthen this administration's target of achieving sustainable development and growth as well as consolidate the gains already achieved amid scarce resources.

In light of the foregoing, this Budget Call Circular intends to provide instructions and guidelines to all Honourable Commissioners, Permanent Secretaries/Chief Executives, Directors, and other officers saddled with the responsibility of the formulation, preparation, consolidation, and submission of the 2025 Budget Proposals of their respective MDAs. In line with this, all Accounting Officers are to carefully go through the Call Circular, adhere strictly to the instructions as stipulated in its contents, and comply with the instructions and guidelines.

## **2.0 RESPONSIBILITIES OF MDAs ON THEIR SECTOR STRATEGIES**

It is quite understandable that by now MDAs must know that the basis behind their creation and establishment is to translate Government policies and programmes into reality employing using the Budget as an instrument towards achieving it. For the MDAs to realize this, they must focus strictly on their Policies, Programmes, Projects, Objectives, and Activities that clearly distinguish them from their sister MDAs that are, though related in their activities, but differ in their mode of operations.

It is against this backdrop that MDAs are strongly advised to visit their archives, look at the law establishing them, identify their aims and objectives, and identify their strategic programmes and projects in the State Development Plan that will address the current and future needs of the Government and make a financial commitment to them by taking into consideration the Budget Envelop allocated to them.

In a situation where your Budget Envelop cannot accommodate your projects or programmes for the Year 2025 Budget, kindly re-prioritize and select the most critical ones using the concept of opportunity cost. The era of admitting too many unrealistic projects and programmes will not be welcomed.

As MDAs embark on this exercise they should also know that the State's Fiscal Policy is targeted to control and enforce compliance with established spending limits to attain a sound budgeting system, which includes aggregate fiscal discipline, efficiency, and effective spending. In line with this, the overall focus of the fiscal framework is to ensure:

- Only prioritized projects contained in the sectors' MTSS should be captured in the MDA capital budget proposal;
- Budget preparation and submissions for capital projects must include full lifetime capital investment requirements (costs) and also sources of funding (particularly if Aids/Grants and/or Loans are being used to partly or completely fund the project);
- Identify the goals and objectives of the MDA;
- Identify programmes and projects that are aimed at achieving the goals and objectives of the MDA in relation to government priority;
- Spread the programmes and projects over the period of three years most especially where they cannot be completed within a year;

- All capital budgets should be derived from priority areas of the Government and must be costed (attach Bill of Quantity);
- MDAs must provide a cost-benefit analysis and His Excellency's approval for new capital proposals in their submissions;
- Making sure that all ongoing projects and programmes that have a direct bearing on the lives of the citizens are completed as at when due;
- Capital projects are to be prioritized based on their contributions to the economic and social development of the State in line with the Government development agenda;
- Consideration shall be given to climate change adaptation and mitigation, especially to projects with negative impacts on the climate; and
- Exploring more sources of funds most especially from the development partners and donor organizations.

### **3.0 PROPOSED 2025 BUDGET:**

#### **3.1 POLICY FOCUS AND PRIORITIES**

MDAs need to note that the Nigeria Governor's Forum (NGF) secretariat has improved upon the Budget Preparation Application Template that will be used for the 2025 Budget Preparation. The Application Template covers all the Budget Components as well as the Six (6) Segments of the IPSAS National Charts of Accounts. These Application Templates, though relatively new, is meant to be use by the 36 States of the Federation for the preparation of the 2025 Budget. You may also wish to recall that the present 2024 Approved Budget is on the same Template with modification for the 2025 Budget.

It also important for MDAs to know that the Ministry of Budget, Planning and Multilateral Coordination, has improvise the template to suit the purpose for the preparation of the 2025 Budget by MDAs. This we believe will help to facilitate the preparation of 2025 Budget within the stipulated period. On this note the template are labelled accordingly for guidance and ease of reference.

Meanwhile, in connection with the Consideration for the Annual Budget as highlighted in item **2.0** above, the Priority Areas of the Present Administration as enumerated below should be the driving force for each allocation. Hence, the following are the Priority Areas for consideration:

- a. Education;
- b. Health;
- c. Agriculture;
- d. Youth and Women empowerment, job creation, and community development;
- e. Poverty reduction through the establishment of small-scale industries, mining, tourism, and cooperative societies;
- f. Infrastructure through provision and rehabilitation of roads, including urban and rural roads; and
- g. Water Sanitation and Hygiene.

## **4.0 REVENUE ESTIMATES**

### **4.1 Recurrent Revenues (Statutory Allocation and Internally Generated Revenue - IGR)**

The Focus of the 2025 Budget in making life hopeful and meaningful for the people of the State requires huge finances, as such all sources of revenues and other alternatives in funding the Budget should be identified and vigorously explored and generated to meet the demands of the Government.

Concerning this, it is mandatory for all Revenue Generating MDAs to go through **Appendix "A" Template** and provide the following information:

- ✓ Identify relevant Revenue Budget Line Items applicable to them,
- ✓ Identify the related Economic Code for the identified Budget Line Item,
- ✓ Reflect the 2024 Approved Budget (if any),
- ✓ Provide Actual Collections for January – June 2024, and
- ✓ Make the corresponding allocation on the Proposed Revenue amount for the year 2025 in the appropriate column.

New revenue items should also be captured below the existing Approved revenue items.

### **4.2 Capital Receipts/Aids and Grants**

It is also highly advisable that MDAs enjoying donations and facilities from Donor Agencies or Development Partners in terms of Aids and Grants, Loans, and Other Capital Receipts should use **Appendix "B" Templates** in supplying the following needed data:

- ✓ Reflect the 2024 Approved Budget,
- ✓ Provide details of Actual Receipts from January - June 2024,
- ✓ Make realistic projections of what is expected in the year 2025 to the corresponding Budget Line Item.

The above should be done by taking into cognizance of the Budget Line Item Economic Code.

## 5.0 RECURRENT EXPENDITURE

### 5.1 Personnel Cost/Consolidated Revenue Fund Charges (Salaries)

As for Personnel Cost/Consolidated Revenue Fund Charges (Salaries), MDAs are admonished to prepare detailed **Actual Numbers of Staff or Political Office Holders** on their nominal and payroll as well as their expected Total Emoluments for the Year 2025 by using **Template Appendix "C1" and "C"**.

In making the Projections for the year 2025 and final transfer to Appendix C Template, MDAs are, therefore, employed to adopt the following method:

- a. Use the **Appendix "C 1" Template** as an **Example** and prepare a **Detailed List of each Staff**, with their individual Basic Salaries and other Allowances while taking into consideration incorporating their yearly increment and promotions for the year 2025 on the respective Personnel where applicable; **(Note that the Calculation for an Individual Personnel should be for a year Except for Personnel that may be Retiring from the service before the end of the Year).**
- b. Calculate the MDA's Yearly Total which includes the Basic Salary and other Allowances;
- c. Transfer the **MDA's Yearly Total** items i.e. (Basic Salary and Other Allowances) on **Appendix "C 1"** to the Template marked as **Appendix "C 2"** into the appropriate Column of the Proposed Estimates 2025 by using the appropriate Economic Code from the Chart of Account Provided;
- d. Any Allowance(s) not included in the ones provided in the Chart of Accounts Template, such allowance(s) should be identified and added below with their corresponding projections;
- e. MDAs that their Salaries remain in other MDAs before they were delineated, should liaise with such MDA, compute their actual projection for the year 2025, and deduct it from the actual projection of the other MDA;
- f. The 2024 Approved Budget must be rightly captured and reflected in the column provided; and
- g. Although Resource Envelopes for Personnel Cost has been given to MDAs concerned, the figures generated by the procedures in items **a, b & c** above will be considered most credible and reliable.

Meanwhile, MDAs may wish to know that changes have been made to the coding and alignment of the Allowances that have been duplicated in the National Chart

of Accounts. In this regard, MDAs are strongly advised to refer to the Chart of Accounts and pick or choose the right code and its applicable narration and reflect it on the row provided.

## **5.2 Overhead Cost**

Under the Government Policy on accountability and transparency in spending public funds, the 2025 Overhead Expenditure is aimed at eliminating duplication and wastage through misallocation of resources. In this regard, MDAs must strictly apply the principle of **Opportunity Cost** to manage scarce resources as contained in the Budget Resource Envelop given to them. To achieve this, MDAs are instructed to:

- a. Justify every allocation made;
- b. Reflect the 2024 Approved Budget in the column provided;
- c. Identify key and active Economic Codes or Subheads and allocate more funds to them; and
- d. Other subheads that have no activities should have Zero allocation to avoid non-performing subheads when it comes to budget implementation.

MDAs are therefore enjoined to identify Economic Codes under **Appendix "D" Template** that are relevant and will facilitate the execution of their activities, allocate a reasonable amount, and above all remain within the given Budget Resource Envelop.

## **5.3 Capital Expenditure**

The Government's policy on Capital Expenditure is centered on Priority Areas as mentioned in item **3.1** above. MDAs must first understand that Capital Expenditure Items and Budget Resource Envelopes must be well articulated in line with the priority areas of the Government before they are admitted into the Proposed 2025 Budget.

**Appendix "E" Template** is expected to assist MDAs in identifying projects that will align with the yearnings and aspirations of the Government. To this, MDAs are advised to restrict themselves to Ongoing projects.

They are also directed that admittance of New Projects into the 2025 Proposed Budget must be accompanied by His Excellency's Approval.



MDAs enjoying one or more **Loan(s), Aid(s), or Grant(s) from Development Partners, the Federal Government and the Local Government** are reminded to capture the activities to be implemented on the **Capital Expenditure side** by explicitly giving us the narration for such activity involved.

Given the above, all Capital Projects must:

- ❖ Be realistic;
- ❖ Be Achievable;
- ❖ Be completed within a stipulated period;
- ❖ A priority of the Government; and
- ❖ Must obtain His Excellency's approval.

## **6.0 GENERAL INFORMATION**

It is our firm belief that the identified priority sectors as earlier mentioned will in turn assist the State in improving our socio-economic growth and development. In this regard, we once more wish to highlight and encourage MDAs to adopt the following strategies in achieving the goals of their respective organization which will, in the end, help to translate into socio-economic growth and development of the State:

- a. *Identify the goals and objectives of your organization;*
- b. *Identify programmes and projects that are aimed at achieving the goals and objectives of the organization with government priority;*
- c. *Spread the programmes and projects over the period of three years most especially where they cannot be completed within a year;*
- d. *All capital budgets should be derived from priority areas of the Government and must be cost (attach Bill of Quantity).*
- e. *MDAs must provide a cost-benefit analysis of new capital proposals in their submissions.*
- f. *Capital proposals, especially new ones, must be supported by an **EXPRESS APPROVAL** of His Excellency for their inclusion into the Budget proposal.*
- g. *All Capital Expenditure Budget Line Items must carry detailed narration in terms of quantity, specification of product or project, and quality where applicable.*

As the year 2025 will mark the second year of the second term of the current Administration's Budget preparation and implementation, MDAS need to ensure

that preparation of the Budget 2025 fiscal year is done in such a manner that the set targets and laudable programmes and projects already recorded by the Government's reform are taken into consideration. It is on this basis that **Resource Envelops** of respective MDAs, **Proposed Estimates 2025 Templates, Timetable** for Budget Bi-lateral Discussion, and **Charts of Accounts** are attached for MDAs **noting and usage**. MDAs are also therefore strongly advised to note the following:

- a. All MDAs are to work out their Budget proposals within the resource envelopes provided as earlier mentioned.
- b. All MDAs should diligently study attached templates for guidance and ease of reference.
- c. All MDAs are to take note of the **date scheduled** against them for discussions.
- d. All submissions in **Soft and Hard Copies** should reach the Ministry of Budget and Economic Planning on or before **15<sup>th</sup> August 2024** to allow the opportunity for **Budget Entries** at the Ministry of Budget, Planning and Multilateral Coordination by the respective MDAs before the commencement of the Budget Deliberations/Discussions.
- e. The team for the **Budget Deliberations/Discussions** should be made up of the Honourable Commissioners, Permanent Secretaries, Heads of Agencies, Professional Directors, and Key Budget/Finance and Accounts Staff. However, it is also strongly advised that the Honourable Commissioner should lead the team.

## **7.0 FURTHER INFORMATION**

While extending the Honourable Commissioner's esteemed regards, please do not hesitate to contact the Ministry for further clarification on the contents of this Circular, please.

**IBRAHIM AHMAD RUFAl**  
**(DIRECTOR BUDGET)**  
**FOR: HON. COMMISSIONER**

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**Government House**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	115,115,379
2	Overhead Cost	3,148,353,000
3	Capital Expenditure	0
	<b>GRAND TOTAL</b>	<b>3,263,468,379</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**Deputy Governor's Office**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	14,448,267
2	Overhead Cost	487,237,500
3	Capital Expenditure	124,815,500
	<b>GRAND TOTAL</b>	<b>626,501,267</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**OFFICE OF THE CHIEF OF STAFF**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	0
2	Overhead Cost	637,342,635
3	Capital Expenditure	355,561,000
	<b>GRAND TOTAL</b>	<b>992,903,635</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
State Boundary Commission**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	26,743,007
2	Overhead Cost	52,025,250
3	Capital Expenditure	35,264,643
	<b>GRAND TOTAL</b>	<b>114,032,900</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BUDGET MONITORING, PRICE INTEL. AND PUBLIC  
PROC. UNIT**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	3,186,412
2	Overhead Cost	71,887,500
3	Capital Expenditure	136,264,500
	<b>GRAND TOTAL</b>	<b>211,338,412</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**GOVERNOR'S OFFICE (SSG's OFFICE)**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	628,873,030
2	Overhead Cost	8,757,530,000
3	Capital Expenditure	1,347,130,000
	<b>CRF Charges</b>	
4	Public Officers Salary	1,000,000,000
5	Gratuity	100,000,000
	<b>GRAND TOTAL</b>	<b>11,833,533,030</b>



**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**Bauchi State House of Assembly**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	354,250,778
2	Overhead Cost	3,319,325,069
3	Capital Expenditure	1,183,103,815
	<b>CRF Charges</b>	
4	Consolidated Revenue Fund Charges (Salaries)	391,368,830
5	Gratuity	85,116,500
	<b>GRAND TOTAL</b>	<b>5,333,164,992</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM.**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	28,440,269
2	Overhead Cost	72,740,565
3	Capital Expenditure	268,476,331
	<b>GRAND TOTAL</b>	<b>369,657,165</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF INFORMATION AND  
COMMUNICATION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	81,028,284
2	Overhead Cost	207,696,300
3	Capital Expenditure	943,160,000
	<b>GRAND TOTAL</b>	<b>1,231,884,584</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**STATE TELEVISION (BATV)**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	66,559,040
2	Overhead Cost	182,755,353
3	Capital Expenditure	74,680,650
	<b>GRAND TOTAL</b>	<b>323,995,043</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**STATE RADIO CORP. (BRC)**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	97,018,285
2	Overhead Cost	230,412,750
3	Capital Expenditure	124,334,000
	<b>GRAND TOTAL</b>	<b>451,765,035</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BUREAU FOR INFORMATION TECHNOLOGY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	41,180,060
2	Overhead Cost	88,621,632
3	Capital Expenditure	458,768,526
	<b>GRAND TOTAL</b>	<b>588,570,218</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**Office of the Head of Civil Service**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	1,189,783,219
2	Overhead Cost	881,115,465
3	Capital Expenditure	1,533,096,394
	<b>CRF Charges</b>	
4	Employees Compensation Fund	25,187,050
5	Public Officers Salaries	335,117,050
6	Contributory Pension (Employers)	500,000,000
	<b>GRAND TOTAL</b>	<b>4,464,299,178</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**Bauchi State Pension Board**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	0
2	Overhead Cost	19,265,850
3	Capital Expenditure	0
	<b>CRF CHARGES</b>	
4	Pension	2,247,240,000
5	Gratuity	7,138,387,605
	<b>GRAND TOTAL</b>	<b>9,404,893,455</b>



**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**Local Government Pension Board**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	6,256,995
2	Overhead Cost	28,035,060
3	Capital Expenditure	30,000,000
	<b>GRAND TOTAL</b>	<b>64,292,055</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**OFFICE OF STATE AUDITOR GENERAL**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	313,133,627
2	Overhead Cost	261,134,500
3	Capital Expenditure	162,640,000
	<b>GRAND TOTAL</b>	<b>736,908,127</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
OFFICE OF AUDITOR GEN. FOR LOCAL  
GOVERNMENT**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	166,325,312
2	Overhead Cost	78,659,500
3	Capital Expenditure	45,000,000
	<b>GRAND TOTAL</b>	<b>289,984,812</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
AUDIT SERVICE COMMISSION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	0
2	Overhead Cost	33,089,550
3	Capital Expenditure	65,000,000
	<b>GRAND TOTAL</b>	<b>98,089,550</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**CIVIL SERVICE COMMISSION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	20,745,785
2	Overhead Cost	46,600,138
3	Capital Expenditure	60,990,000
	<b>GRAND TOTAL</b>	<b>128,335,924</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**LOCAL GOVERNMENT SERVICE COMMISSION**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	23,017,055
2	Overhead Cost	34,927,831
3	Capital Expenditure	96,175,150
	<b>Capital Receipt</b>	
4	Training/Capacity Building for Local Government Staff	250,000,000
	<b>GRAND TOTAL</b>	<b>404,120,035</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
STATE INDEPENDENT ELECTORAL COMMISSION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	20,817,102
2	Overhead Cost	308,115,639
3	Capital Expenditure	562,361,150
	<b>Capital Receipt</b>	
4	Local government Contributions (LG Elections)	350,000,000
	<b>GRAND TOTAL</b>	<b>1,241,293,891</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL  
WELFARE**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	364,561,596
2	Overhead Cost	590,010,000
3	Capital Expenditure	350,960,000
	<b>GRAND TOTAL</b>	<b>1,305,531,596</b>



**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE SHARIAH COMMISSION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	109,923,728
2	Overhead Cost	140,393,795
3	Capital Expenditure	86,397,150
	<b>GRAND TOTAL</b>	<b>336,714,673</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MUSLIMS PILGRIMS WELFARE BOARD**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	18,081,168
2	Overhead Cost	83,975,889
3	Capital Expenditure	141,240,000
	<b>GRAND TOTAL</b>	<b>243,297,057</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
CHRISTIAN PILGRIMS WELFARE BOARD**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	10,950,619
2	Overhead Cost	80,031,750
3	Capital Expenditure	54,940,000
	<b>GRAND TOTAL</b>	<b>145,922,368</b>



**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
MINISTRY OF SECURITY AND INTERNAL AFFAIRS**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	38,575,027
2	Overhead Cost	1,290,780,000
3	Capital Expenditure	399,217,000
	<b>GRAND TOTAL</b>	<b>1,728,572,027</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE VIGILANTE AND YOUTH  
EMPOWERMENT AGENCY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	84,896,159
2	Overhead Cost	898,327,500
3	Capital Expenditure	322,819,000
	<b>GRAND TOTAL</b>	<b>1,306,042,659</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF AGRICULTURE**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	1,110,086,136
2	Overhead Cost	209,388,280
3	Capital Expenditure	4,548,914,200
4	<b>Capital Receipts</b>	
a	Special Agro-Industrial Processing Zone (SAPZ) Project to Establish Agriculture Processing Transformation Centres	1,689,189,189
b	National Agricultural Growth Scheme- Agro Pocket (NAGS-AP) for the Provision of Agricultural Inputs for Increase Wheat Production	500,000,000
c	CARE International CASCADE Project	1,305,082,985
	<b>GRAND TOTAL</b>	<b>9,362,660,790</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE AGRICULTURAL DEVELOPMENT  
PROGRAMME (BASDP)**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	372,271,105
2	Overhead Cost	91,087,000
3	Capital Expenditure	703,407,530
	<b>Capital Receipts</b>	
4	NG-CARES Project for the Provision of Agricultural Inputs to Farmers for All-round Farming Season	500,000,000
	<b>GRAND TOTAL</b>	<b>1,666,765,635</b>



**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC)**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	28,322,719
2	Overhead Cost	31,524,000
3	Capital Expenditure	615,244,650
	<b>GRAND TOTAL</b>	<b>675,091,369</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**GALAMBI RANCHING COMPANY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	48,346,423
2	Overhead Cost	14,961,381
3	Capital Expenditure	32,100,000
	<b>GRAND TOTAL</b>	<b>95,407,804</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF FINANCE-HQTRS**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	120,673,600
2	Overhead Cost	4,011,277,642
3	Capital Expenditure	2,513,030,000
	<b>Loans Repayment</b>	
4	Internal Loans Repayments	17,041,911,740
5	external Loans Repayment	5,100,000,000
	<b>GRAND TOTAL</b>	<b>28,786,892,982</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
OFFICE OF THE ACCOUNTANT GENERAL**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	646,730,131
2	Overhead Cost	824,682,750
3	Capital Expenditure	347,215,000
	<b>GRAND TOTAL</b>	<b>1,818,627,881</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BOARD OF INTERNAL REVENUE - STATE**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	467,295,653
2	Overhead Cost	838,588,630
3	Capital Expenditure	200,031,150
	<b>GRAND TOTAL</b>	<b>1,505,915,433</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**DEBT MANAGEMENT OFFICE**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	49,137,390
2	Overhead Cost	49,788,750
3	Capital Expenditure	44,993,500
	<b>GRAND TOTAL</b>	<b>143,919,640</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MIN OF COMMERCE AND INDUSTRY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	55,106,024
2	Overhead Cost	91,483,500
3	Capital Expenditure	1,368,389,000
	<b>GRAND TOTAL</b>	<b>1,514,978,524</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE AGENCY FOR SUSTAINABLE MICRO  
FINANCE BANK**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	0
2	Overhead Cost	49,788,750
3	Capital Expenditure	162,958,800
	<b>GRAND TOTAL</b>	<b>212,747,550</b>



**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF POWER, SCIENCE & TECHNOLOGY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	46,239,232
2	Overhead Cost	59,160,750
3	Capital Expenditure	1,209,100,000
	<b>GRAND TOTAL</b>	<b>1,314,499,982</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF NATURAL RESOURCES**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	19,284,942
2	Overhead Cost	68,671,200
3	Capital Expenditure	444,403,100
	<b>GRAND TOTAL</b>	<b>532,359,242</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
BAUCHI STATE OIL AND GAS ACADEMY**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	40,713,302
2	Overhead Cost	324,636,431
3	Capital Expenditure	1,290,600,000
	<b>Capital Receipts</b>	
4	Nigeria National Petroleum Company (NNPC) Limited Support for Construction of Classrooms and Furniture	72,000,000
5	North East Dev. Commission (NEDC) Support for the Provision of Classroom, Furniture and Scholarship to Students	66,000,000
6	National Solid Mineral Development Fund for the Establishment of Mineral Processing Zones in the State	52,000,000
	<b>GRAND TOTAL</b>	<b>1,845,949,733</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF WORKS AND TRANSPORT**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	323,829,216
2	Overhead Cost	346,887,593
3	Capital Expenditure	43,899,211,135
	<b>GRAND TOTAL</b>	<b>44,569,927,945</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**  
**BAUCHI ROADS AND TRAFFIC AGENCY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	80,000,000
2	Overhead Cost	349,107,000
3	Capital Expenditure	615,340,000
	<b>GRAND TOTAL</b>	<b>1,044,447,000</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE INFRASTRUCTURE DEVELOPMENT  
MAINTENANCE AGENCY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	97,671,909
2	Overhead Cost	249,263,250
3	Capital Expenditure	10,887,057,487
	<b>GRAND TOTAL</b>	<b>11,233,992,645</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
MINISTRY OF TOURISM AND CULTURE**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	216,269,116
2	Overhead Cost	101,707,500
3	Capital Expenditure	1,024,781,503
	<b>GRAND TOTAL</b>	<b>1,342,758,119</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE TOURISM BOARD**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	24,589,347
2	Overhead Cost	90,844,500
3	Capital Expenditure	0
	<b>GRAND TOTAL</b>	<b>115,433,847</b>



**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF LANDS AND SURVEY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	136,960,992
2	Overhead Cost	120,595,200
3	Capital Expenditure	732,550,000
	<b>Capital Receipts:</b>	
4	Premium on Land Swaps/Site and Services from Private Companies Operating in the State.	200,000,000
	<b>GRAND TOTAL</b>	<b>1,190,106,192</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE GEOGRAPHIC INFORMATION  
SYSTEM (BAGIS)**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	0
2	Overhead Cost	63,165,150
3	Capital Expenditure	264,200,000
	<b>GRAND TOTAL</b>	<b>327,365,150</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI PHYSICAL PLANNING AND DEVELOPMENT  
CONTROL BOARD**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	0
2	Overhead Cost	79,300,000
3	Capital Expenditure	293,100,000
	<b>GRAND TOTAL</b>	<b>372,400,000</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF BUDGET, ECONOMIC PLANNING AND  
MULTILATERAL COORDINATION**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	83,941,311
2	Overhead Cost	4,548,295,500
3	Capital Expenditure	351,075,800
	<b>Capital Receipt:</b>	
4	United Nations Children Education Fund (UNICEF) Support Project for the Coordination of UNICEF Activities	70,000,000
5	United Nations Fund for Population Activities Project (UNFPA) for the Coordination UNFPA Activities in Related MDAs in the State.	50,000,000
6	State To State (S2S) Projects in Facilitating Public Financial Management Programmes in the State.	240,000,000
7	NG-CARES Project for the Provision of Basic Infrastructures in Communities Across the State.	600,000,000
	<b>GRAND TOTAL</b>	<b>5,943,312,611</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF WATER RESOURCES**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	34,219,922
2	Overhead Cost	34,138,628
3	Capital Expenditure	775,643,000
	<b>GRAND TOTAL</b>	<b>844,001,550</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE URBAN WATER AND SEWERAGES  
CORPORATION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	195,664,417
2	Overhead Cost	104,274,150
3	Capital Expenditure	1,795,460,000
	<b>GRAND TOTAL</b>	<b>2,095,398,567</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**RUWASSA**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	58,664,251
2	Overhead Cost	89,726,250
3	Capital Expenditure	450,000,000
	<b>Capital Receipts</b>	
4	(UNICEF WASH PROJECT) Facilities for Selected Communities in the State	300,000,000
6	Strengthening WASH Service Delivery across the State(WaterAid Nigeria)	469,829,875
7	Inclusive Basic Service Delivery and Livelihood Empowerment Integrated Programme(IBSDLEIP-AfDB) Project	2,000,000,000
	<b>GRAND TOTAL</b>	<b>3,368,220,376</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF ENVIRONMENT AND HOUSING**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	151,375,681
2	Overhead Cost	42,131,400
3	Capital Expenditure	4,665,510,544
	<b>Capital Receipt:</b>	
4	Commercial Bank Loan for the Provision of Social Housing Scheme Project	200,000,000
5	Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL) Project for Great Green World Project in the State	1,000,000,000
	<b>GRAND TOTAL</b>	<b>6,059,017,626</b>



**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BASEPA**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	501,684,179
2	Overhead Cost	132,379,500
3	Capital Expenditure	2,132,510,000
	<b>GRAND TOTAL</b>	<b>2,766,573,679</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**COOPERATIVES AND SME DEVELOPMENT**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	49,724,270
2	Overhead Cost	38,544,000
3	Capital Expenditure	527,000,000
	<b>Capital Receipts:</b>	
4	Bank of Industry Loan to Small and Medium Enterprises for the Expansion of their Businesses	100,000,000
5	Bank of Industry Loan to Nigeria Union of Road Transport Workers) NURTW for Purchase of Buses	100,000,000
6	NEXIM Bank Export Loan for the Export Promotion of our Local Goods	100,000,000
7	Central Bank of Nigeria (CBN) Micro-Small Enterprises Development Fund for Youth Entrepreneurship Development	250,000,000
8	NG-CARES Project for Micro, Small & Medium Enterprises	350,000,000
	<b>GRAND TOTAL</b>	<b>1,515,268,270</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	57,052,712
2	Overhead Cost	52,131,750
3	Capital Expenditure	3,128,469,000
	<b>Capital Receipt</b>	
4	Rural Access and Agricultural Marketing Project (RAAMP) for the Provision of Roads Infrastructure Across the State.	5,000,000,000
	<b>GRAND TOTAL</b>	<b>8,237,653,462</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**RURAL AGRICULTURAL ROAD AGENCY (RARA)**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	0
2	Overhead Cost	125,000,000
3	Capital Expenditure	523,000,000
	<b>GRAND TOTAL</b>	<b>648,000,000</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**STATE ROAD FUND (SRF)**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	0
2	Overhead Cost	112,000,000
3	Capital Expenditure	33,000,000
	<b>GRAND TOTAL</b>	<b>145,000,000</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
JUDICIAL SERVICE COMMISSION**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	82,458,985
2	Overhead Cost	163,211,250
3	Capital Expenditure	326,848,199
	<b>CRF Charges</b>	
4	Public Officers Salaries	33,581,861
	<b>GRAND TOTAL</b>	<b>606,100,295</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**  
**THE JUDICIARY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	1,658,536,492
2	Overhead Cost	419,716,500
3	Capital Expenditure	674,635,000
	<b>GRAND TOTAL</b>	<b>2,752,887,992</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**SHARIA COURT OF APPEAL**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	1,032,502,113
2	Overhead Cost	267,893,955
3	Capital Expenditure	796,165,600
	<b>GRAND TOTAL</b>	<b>2,096,561,668</b>



**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF JUSTICE**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	123,903,221
2	Overhead Cost	939,361,950
3	Capital Expenditure	63,397,500
	<b>GRAND TOTAL</b>	<b>1,126,662,671</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE PUBLIC COMPLAINT AND ANTI-CORRUPTION COMMISSION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	179,378,686
2	Overhead Cost	155,330,250
3	Capital Expenditure	267,607,000
	<b>GRAND TOTAL</b>	<b>602,315,936</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	27,075,198
2	Overhead Cost	571,053,000
3	Capital Expenditure	600,000,000
	<b>Capital Receipt</b>	
4	Nigeria for Women Project Support for the Empowerment of Women Across the State.	500,000,000
	<b>GRAND TOTAL</b>	<b>1,698,128,198</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**AGENCY FOR ORPHANS AND VULNERABLE  
CHILDREN**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	87,678,937
2	Overhead Cost	617,061,000
3	Capital Expenditure	359,520,000
	<b>Capital Receipts:</b>	
4	Public Officers/Civil Servants Contribution to Bauchi State Orphans and Vulnerable Children (BASOVCA) Trust Funds	395,000,000
5	Other Trust Funds Contribution to BASOVCA	35,000,000
6	Integrated Child Health and Social Services (USAID Project)	20,000,000
7	International Organization for Relief Welfare and Development	20,000,000
	<b>GRAND TOTAL</b>	<b>1,534,259,937</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF EDUCATION**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	4,622,937,648
2	Overhead Cost	2,251,942,500
3	Capital Expenditure	6,898,400,000
	<b>Capital Receipt:</b>	
4	Federal Government of Nigeria Safe School Financing Project	1,500,000,000
	United Nations Children's Education Fund (UNICEF) for Education Programmes	50,000,000
	Adolescent Girls Initiative for Learning and Empowerment (AGILE) PROJECTS	3,000,000,000
	<b>GRAND TOTAL</b>	<b>18,323,280,148</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**STATE UNIVERSAL BASIC EDUCATION**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	73,469,648
2	Overhead Cost	167,851,668
3	Capital Expenditure	6,984,434,181
	<b>Capital Receipt</b>	
4	Universal Basic Education Commission (UBEC) Fund for Provision of Infrastructures in Schools Across the State.	5,200,000,000
5	Teacher Professional Development on Early Grade Reading/Special Need Education	100,000,000
6	LEARN to READ Project (USAID) for Education Activities in the State	950,000,000
	<b>GRAND TOTAL</b>	<b>13,475,755,496</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
BAUCHI STATE AGENCY FOR MASS EDUCATION  
(BASAME)**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	107,985,147
2	Overhead Cost	53,364,168
3	Capital Expenditure	77,093,500
	<b>Capital Receipts</b>	
4	Local Government Contribution to BASAME	30,000,000
	<b>GRAND TOTAL</b>	<b>268,442,815</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**SPECIAL SCHOOLS MANAGEMENT BOARD**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	388,469,569
2	Overhead Cost	623,664,000
3	Capital Expenditure	197,008,400
	<b>GRAND TOTAL</b>	<b>1,209,141,969</b>



**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**STATE LIBRARY BOARD**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	216,507,561
2	Overhead Cost	20,000,000
3	Capital Expenditure	529,250,000
	<b>GRAND TOTAL</b>	<b>765,757,561</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**AGENCY FOR NOMADIC EDUCATION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	274,119,651
2	Overhead Cost	72,547,800
3	Capital Expenditure	96,193,000
	<b>GRAND TOTAL</b>	<b>442,860,451</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
MINISTRY OF HIGHER EDUCATION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	
2	Overhead Cost	268,380,000
3	Capital Expenditure	1,011,364,000
	<b>GRAND TOTAL</b>	<b>1,279,744,000</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**TEACHERS' SERVICE COMMISSION**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	13,922,465
2	Overhead Cost	48,670,500
3	Capital Expenditure	29,211,850
	<b>GRAND TOTAL</b>	<b>91,804,815</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**SAÁDU ZUNGUR STATE UNIVERSITY, GADAU**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	1,556,416,030
2	Overhead Cost	354,982,030
3	Capital Expenditure	722,430,000
	<b>Capital Receipts</b>	
5	Local Government Contribution(5%) to State University	480,000,000
6	Capital Domestic Grants (Tertiary Education Trust Fund)	500,000,000
	<b>GRAND TOTAL</b>	<b>3,613,828,060</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
AMINU SALEH COLLEGE OF EDUCATION, AZARE**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	2,139,977,590
2	Overhead Cost	1,603,446,960
3	Capital Expenditure	214,000,000
	<b>Aids and Grants</b>	
4	Tertiary Education Trust Fund to Aminu Salleh College of Education	350,000,000
	<b>GRAND TOTAL</b>	<b>4,307,424,550</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION  
KANGERE**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	591,402,200
2	Overhead Cost	167,205,000
3	Capital Expenditure	605,085,000
	<b>Aids and Grants</b>	
4	(Capital Grant) Tertiary Education Trust Fund to Adamu Tafa Balewa College of Education	500,000,000
	<b>GRAND TOTAL</b>	<b>1,863,692,200</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**A.T.A. POLYTECHNIC, BAUCHI**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	1,847,477,328
2	Overhead Cost	456,459,000
3	Capital Expenditure	1,041,290,000
	<b>Aids and Grants</b>	
4	Tertiary Education Trust Fund to Aminu Salleh College of Education	400,000,000
	<b>GRAND TOTAL</b>	<b>3,745,226,328</b>



**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**A.D. RUFAI CLIS, MISAU**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	1,133,960,319
2	Overhead Cost	192,262,001
3	Capital Expenditure	250,059,000
	<b>GRAND TOTAL</b>	<b>1,576,281,319</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
COLLEGE OF EDUCATION, DASS**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	475,269,551
2	Overhead Cost	212,467,500
3	Capital Expenditure	1,905,500,000
	<b>GRAND TOTAL</b>	<b>2,593,237,051</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**STATE SCHOLARSHIP BOARD**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	12,174,411
2	Overhead Cost	871,340,400
3	Capital Expenditure	43,578,343
9	<b>GRAND TOTAL</b>	<b>927,093,154</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
COLLEGE OF AGRICULTURE**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	481,332,407
2	Overhead Cost	88,874,250
3	Capital Expenditure	1,088,190,000
	<b>GRAND TOTAL</b>	<b>1,658,396,657</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF HEALTH**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	1,236,899,420
2	Overhead Cost	756,235,200
3	Capital Expenditure	14,137,411,906
	<b>Aids and Grants</b>	
4	USAID-Supported Human Resource for Health Activity Project	21,000,000
	Bauchi State Health Trust Fund for Improvement of HealthCare Delivery Services	10,000,000
5	United Nations Fund for Population Activities Project (UNFPA) Programmes and Projects for Reproductive Health Services	70,000,000
	<b>GRAND TOTAL</b>	<b>16,231,546,526</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**PRIMARY HEALTH CARE DEVELOPMENT AGENCY**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	880,908,719
2	Overhead Cost	156,860,000
3	Capital Expenditure	9,558,282,420
	<b>Aids and Grants</b>	
4	Local Government Council Contribution to Bauchi State Primary Health Care Development Agency PHCDA	50,000,000
5	Bauchi State Health Trust Fund Contribution to Primary Health Care Dev. Agency	394,221,751
6	BMGF/Dangote Foundation - Support to Routine Immunization	384,647,870
7	UNICEF - Support to (Nutrition, CMAM, MNCH, Immunization, IMCI, FP and Soc. Mobilization)	420,102,000
8	Break throught Action Nigeria (BAN) for Social and Community Mobilization on Health Care Delivery Services	956,000,000
9	Advancing Nutrition Project (USAID) for the Provision of Nutrition Supplemments	679,788,333
10	Global Health Supply Chains - Procurement Supply Management (GHSC-PSM (USAID) Project for Provision of Immunization/Malaria for Accelerated Coverage.	520,709,345
11	Family Health International Project FHI Solution for the Improvement of Family Health Care Facilities.	105,730,255
12	IDRC-Supported Innovating for Maternal and Child Health in Africa (IMCHA)	70,697,677
13	Immunization Plus Malaria Progress Accelarating Coverage and Transformation Services (IMPACT) Project for the Improvement of Primary Health Care Service Delivery.	3,453,999,750
14	Engender Health (USAID) (CHAI Catalytic Opportunity Fund Hormanal IUD Scale-Up project)	22,097,700
	<b>GRAND TOTAL</b>	<b>17,654,045,820</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**Hospitals Management Board**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	4,901,282,551
2	Overhead Cost	781,391,366
3	Capital Expenditure	2,212,225,000
<b>Capital Receipts</b>		
4	10% Bauchi State Health Trust Fund (BHETFUND) Contribution to Secondary Facilities for the Improvement of Health Care Service Delivery	38,637,500
5	3% Bauchi State Health Trust Fund (BHETFUND) Contribution Hospitals Management Board Health Care Services	11,591,250
<b>GRAND TOTAL</b>		<b>7,945,127,667</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
ALIKO DANGOTE COLLEGE OF NURSING AND  
MIDWIFERY, BAUCHI**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	207,165,016
2	Overhead Cost	75,000,000
3	Capital Expenditure	228,444,633
	<b>Capital Receipt:</b>	
4	Bauchi State Health Trust Fund (BHETFUND) Contribution to Aliko Dangote College of Nursing for Human Resource Development in Health Sector	40,000,000
	<b>GRAND TOTAL</b>	<b>550,609,649</b>



**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BILL AND MELINDA GATE COLLEGE OF HEALTH  
 TECHNOLOGY NINGI NINGI**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	253,612,309
2	Overhead Cost	191,433,750
3	Capital Expenditure	297,460,000
	<b>Capital Receipt:</b>	
4	Bauchi State Health Trust Fund (BHETFUND) Contribution to Bill and Millinda Gate College of Health Tech. for Human Resource Development in Health Sector	100,000,000
	<b>GRAND TOTAL</b>	<b>842,506,059</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**DRUGS AND MEDICAL CONSUMABLES  
MANAGEMENT AGENCY**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	19,550,898
2	Overhead Cost	310,884,150
3	Capital Expenditure	324,424,000
	<b>Capital Receipt:</b>	
4	Bauchi Health Trust Fund to DMMA	40,000,000
	<b>GRAND TOTAL</b>	<b>694,859,048</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**SPECIALIST HOSPITAL BAUCHI**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	248,610,523
2	Overhead Cost	349,213,500
3	Capital Expenditure	989,750,000
	<b>Capital Receipt:</b>	
4	Bauchi State Health Trust Fund (BHETFUND) Contribution to Bauchi State Specialist Hospital for Improvement in Health Care Delivery Services	45,000,000
	<b>GRAND TOTAL</b>	<b>1,632,574,023</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BACATMA**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	107,046,606
2	Overhead Cost	38,723,884
3	Capital Expenditure	397,826,000
	<b>Capital Receipts</b>	
4	1% Local Government Contribution to BACATMA for the Improvement of Healthcare Service Delivery	75,000,000
	Bauchi State Health Trust Fund (BHETFUND) Contribution to BACATMA for the Control of Maleria and Infant Mortality	40,000,000
	<b>GRAND TOTAL</b>	<b>658,596,490</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**HEALTH CONTRIBUTORY MANAGEMENT AGENCY**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	3,667,545
2	Overhead Cost	322,841,485
3	Capital Expenditure	900,000,000
	<b>Capital Receipts:</b>	
4	Formal Sector Contribution to Health Contributory Management Agency for Health Care Service Delivery	500,000,000
5	Orphans and Vulnerable Children Dedicated Fund to Bauchi State Health Contributory Management Agency for Health Social Services.	13,350,000
6	Bauchi State Health Trust Fund (BHETFUND) 10% EQUITY TRUST	68,886,000
7	1% LGA CONTRIBUTION for Health Care Service Delivery	90,587,531
8	Federal Government Basic Health Care Provision Fund	1,200,000,000
	<b>GRAND TOTAL</b>	<b>3,099,332,561</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE HEALTH TRUST FUND**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	0
2	Overhead Cost	148,258,650
3	Capital Expenditure	751,573,628
	<b>Capital Receipts:</b>	
4	1% of Each LGCs Monthly Statutory Allocation for Health Care Service Delivery	12,000,000
5	1% of Total Contracts Awarded by State & LGCs	350,000,000
6	Endowment from Individuals for Health Care Service Delivery	35,161,172
7	Other Sources of Funds for Health Care Service Delivery as Approved by Government	52,000,000
	<b>GRAND TOTAL</b>	<b>1,348,993,450</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF YOUTH AND SPORTS DEVELOPMENT**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	259,000,529
2	Overhead Cost	179,601,600
3	Capital Expenditure	1,484,165,500
	<b>GRAND TOTAL</b>	<b>1,922,767,629</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**STATE SPORTS COUNCIL**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	217,228,862
2	Overhead Cost	157,673,250
3	Capital Expenditure	52,965,000
	<b>GRAND TOTAL</b>	<b>427,867,112</b>



**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**WIKKI TOURISTS FOOTBALL CLUB, BAUCHI**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	250,000,000
2	Overhead Cost	301,458,900
3	Capital Expenditure	11,770,000
	<b>GRAND TOTAL</b>	<b>563,228,900</b>

**BAUCHI STATE OF NIGERIA**  
**RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**  
**BAUCHI STATE COMMISSION FOR YOUTH AND**  
**WOMEN REHAB AND DEVELOPMENT**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	36,316,236
2	Overhead Cost	475,043,250
3	Capital Expenditure	416,080,500
	<b>Capital Receipts</b>	
4	Special Empowerment Intervention Programme (State & LGAs Contribution)	300,000,000
	Youth & Women Empowerment Programme NGOs & Donor Agencies (Dangote Foundation)	50,000,000
	COVID-19 Action Recovery Economic Stimulus (CARES Project) for the engagement of Youth and Women into Public Work Fare Programme	400,000,000
	<b>GRAND TOTAL</b>	<b>1,677,439,986</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:  
MINISTRY FOR LOCAL GOVERNMENT AND  
CHIEFTAINCY AFFAIRS**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	53,438,403
2	Overhead Cost	646,615,176
3	Capital Expenditure	463,360,000
	<b>Capital Receipts</b>	
4	Local Government Contribution (Joint Projects)	5,750,000,000
5	Contribution to Ministry for Local Government and Chieftaincy Affairs	830,150,400
	<b>GRAND TOTAL</b>	<b>7,743,563,979</b>



**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**MINISTRY OF HUMANITARIAN AND DISASTER  
MANAGEMENT**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	140,032,318
2	Overhead Cost	995,242,500
3	Capital Expenditure	654,519,000
	<b>Capital Receipts</b>	
4	Donation by Federal Government for Social Safety Nets Programmes	1,500,000,000
	<b>GRAND TOTAL</b>	<b>3,289,793,818</b>



**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**State Emergency Management Agency**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	4,755,051
2	Overhead Cost	463,429,425
3	Capital Expenditure	599,200,000
	<b>Capital Receipt</b>	
	COVID -19 Action Recovery Economic Stimulus (CARES Project) for Livelihood Support to Poor and Vulnerables	350,000,000
	<b>GRAND TOTAL</b>	<b>1,417,384,476</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**BAUCHI STATE SOCIAL INVESTMENT PROGRAMME**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	0
2	Overhead Cost	67,590,864
3	Capital Expenditure	300,095,008
	<b>Capital Receipts:</b>	
4	COVID -19 Action Recovery Economic Stimulus (CARES Project) for Social Transfer to the Poor and Vulnerables	400,000,000
5	Social Investment Fund Programme	20,000,000
	<b>GRAND TOTAL</b>	<b>787,685,872</b>



**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOP FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**SUSTAINABLE DEVELOPMENT GOALS**

S/N	EXPENDITURE ITEMS	AMOUNT
		₦
1	Personnel Cost	0
2	Overhead Cost	314,920,500
3	Capital Expenditure	693,360,000
	<b>Capital Receipts:</b>	
4	Sustainable Development Goals (SDGs) for the provisions of Infrastructures Across the State.	500,000,000
5	AUDA-NEPAD (African Union Development Agency - New Partnership for African Development)	500,000,000
	<b>GRAND TOTAL</b>	<b>2,008,280,500</b>

**BAUCHI STATE OF NIGERIA  
RESOURCE ENVELOPE FOR 2025 BUDGET PREPARATION**

**NAME OF MDA:**

**AGENCY FOR PEOPLE LIVING WITH DISABILITY**

<b>S/N</b>	<b>EXPENDITURE ITEMS</b>	<b>AMOUNT</b>
		<b>₦</b>
1	Personnel Cost	90,066,940
2	Overhead Cost	248,680,663
3	Capital Expenditure	324,969,700
	<b>GRAND TOTAL</b>	<b>663,717,303</b>

**2025 BUDGET DEFENCE/DISCUSSION  
TIME TABLE**

<b>S/NO</b>	<b>MDAs</b>	<b>DATE</b>	<b>TIME</b>
<b>1</b>	<b>GOVERNMENT HOUSE</b>	<b>3rd Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
2	DEPUTY GOVERNOR'S OFFICE	3rd Sept. 2024	10.00 am - 4.00 pm
3	OFFICE OF THE CHIEF OF STAFF	3rd Sept. 2024	10.00 am - 4.00 pm
4	STATE BOUNDARY COMMISSION	3rd Sept. 2024	10.00 am - 4.00 pm
5	BAUCHI STATE PUBLIC PROCUREMENT BUREAU	3rd Sept. 2024	10.00 am - 4.00 pm
6	GOVERNOR'S OFFICE (SSG's OFFICE)	3rd Sept. 2024	10.00 am - 4.00 pm
<b>7</b>	<b>BAUCHI STATE HOUSE OF ASSEMBLY</b>	<b>4th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
8	BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM.	4th Sept. 2024	10.00 am - 4.00 pm
9	MINISTRY OF INFORMATION AND COMMUNICATION	4th Sept. 2024	10.00 am - 4.00 pm
10	STATE RADIO CORP. (BRC)	4th Sept. 2024	10.00 am - 4.00 pm
11	STATE TELEVISION (BATV)	4th Sept. 2024	10.00 am - 4.00 pm
12	BUREAU FOR INFORMATION AND COMMUNICATION TECHNOLOGY (BICT)	4th Sept. 2024	10.00 am - 4.00 pm
<b>13</b>	<b>OFFICE OF THE HEAD OF CIVIL SERVICE</b>	<b>5th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
14	STATE PENSION BOARD	5th Sept. 2024	10.00 am - 4.00 pm
15	LOCAL GOVERNMENT PENSION BOARD	5th Sept. 2024	10.00 am - 4.00 pm
16	OFFICE OF STATE AUDITOR GENERAL	5th Sept. 2024	10.00 am - 4.00 pm
17	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT	5th Sept. 2024	10.00 am - 4.00 pm
18	AUDIT SERVICE COMMISSION	5th Sept. 2024	10.00 am - 4.00 pm
19	CIVIL SERVICE COMMISSION	5th Sept. 2024	10.00 am - 4.00 pm
20	LOCAL GOVERNMENT SERVICE COMMISSION	5th Sept. 2024	10.00 am - 4.00 pm
21	STATE INDEPENDENT ELECTORAL COMMISSION	5th Sept. 2024	10.00 am - 4.00 pm
<b>22</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE</b>	<b>6th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
23	BAUCHI STATE SHARIAH COMMISSION	6th Sept. 2024	10.00 am - 4.00 pm
24	MUSLIMS PILGRIMS WELFARE BOARD	6th Sept. 2024	10.00 am - 4.00 pm
25	CHRISTIAN PILGRIMS WELFARE BOARD	6th Sept. 2024	10.00 am - 4.00 pm
26	MINISTRY OF SECURITY AND INTERNAL AFFAIRS	6th Sept. 2024	10.00 am - 4.00 pm
27	BAUCHI STATE VIGILANTE AND YOUTH EMPOWERMENT AGENCY	6th Sept. 2024	10.00 am - 4.00 pm
<b>28</b>	<b>MINISTRY OF AGRICULTURE</b>	<b>9th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
29	BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)	9th Sept. 2024	10.00 am - 4.00 pm
30	BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC)	9th Sept. 2024	10.00 am - 4.00 pm
31	GALAMBI RANCHING COMPANY	9th Sept. 2024	10.00 am - 4.00 pm

**2025 BUDGET DEFENCE/DISCUSSION  
TIME TABLE**

<b>S/NO</b>	<b>MDAs</b>	<b>DATE</b>	<b>TIME</b>
<b>32</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>10th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
33	OFFICE OF THE ACCOUNTANT GENERAL	10th Sept. 2024	10.00 am - 4.00 pm
34	BOARD OF INTERNAL REVENUE - STATE	10th Sept. 2024	10.00 am - 4.00 pm
35	DEBT MANAGEMENT OFFICE	10th Sept. 2024	10.00 am - 4.00 pm
36	MIN OF COMMERCE AND INDUSTRY	10th Sept. 2024	10.00 am - 4.00 pm
37	AGENCY FOR SUSTAINABLE MICRO-FINANCE	10th Sept. 2024	10.00 am - 4.00 pm
<b>38</b>	<b>MINISTRY OF POWER, SCIENCE &amp; TECHNOLOGY</b>	<b>11th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
39	MINISTRY OF NATURAL RESOURCES	11th Sept. 2024	10.00 am - 4.00 pm
40	BAUCHI STATE OIL AND GAS ACADEMY, ALKALERI	11th Sept. 2024	10.00 am - 4.00 pm
41	MINISTRY OF WORKS AND TRANSPORT	11th Sept. 2024	10.00 am - 4.00 pm
42	BAUCHI ROADS AND TRAFFIC AGENCY	11th Sept. 2024	10.00 am - 4.00 pm
43	BAUCHI STATE INFRASTRUCTURE DEVELOPMENT MAINTENANCE AGENCY	11th Sept. 2024	10.00 am - 4.00 pm
<b>44</b>	<b>MINISTRY OF TOURISM AND CULTURE</b>	<b>12th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
45	BAUCHI STATE TOURISM BOARD	12th Sept. 2024	10.00 am - 4.00 pm
46	MINISTRY OF LANDS AND SURVEY	12th Sept. 2024	10.00 am - 4.00 pm
47	BAUCHI STATE GEOGRAPHIC INFORMATION SYSTEM (BAGIS)	12th Sept. 2024	10.00 am - 4.00 pm
48	BAUCHI PHYSICAL PLANNING AND DEVELOPMENT CONTROL BOARD	12th Sept. 2024	10.00 am - 4.00 pm
49	MINISTRY OF BUDGET, ECONOMIC PLANNING AND MULTILATERAL COORDINATION	12th Sept. 2024	10.00 am - 4.00 pm
50	MINISTRY OF WATER RESOURCES	12th Sept. 2024	10.00 am - 4.00 pm
51	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION	12th Sept. 2024	10.00 am - 4.00 pm
52	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	12th Sept. 2024	10.00 am - 4.00 pm
<b>53</b>	<b>MINISTRY OF HOUSING AND ENVIRONMENT</b>	<b>13th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
54	BAUCHI STATE ENVIRONMENTAL PROTECTION AGENCY (BASEPA)	13th Sept. 2024	10.00 am - 4.00 pm
55	MIN OF COOPERATIVES AND SME DEVELOPMENT	13th Sept. 2024	10.00 am - 4.00 pm
56	MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES	13th Sept. 2024	10.00 am - 4.00 pm
57	RURAL AGRICULTURAL ROAD AGENCY (RARA)	13th Sept. 2024	10.00 am - 4.00 pm
58	STATE ROAD FUND (SRF)	13th Sept. 2024	10.00 am - 4.00 pm
<b>59</b>	<b>JUDICIAL SERVICE COMMISSION</b>	<b>17th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
60	HIGH COURT OF JUSTICE	17th Sept. 2024	10.00 am - 4.00 pm
61	SHARIA COURT OF APPEAL	17th Sept. 2024	10.00 am - 4.00 pm
62	MINISTRY OF JUSTICE	17th Sept. 2024	10.00 am - 4.00 pm
63	BAUCHI STATE PUBLIC COMPLAINT AND ANTI-CORRUPTION COMMISSION	17th Sept. 2024	10.00 am - 4.00 pm

**2025 BUDGET DEFENCE/DISCUSSION  
TIME TABLE**

<b>S/NO</b>	<b>MDAs</b>	<b>DATE</b>	<b>TIME</b>
<b>64</b>	<b>MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.</b>	<b>18th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
65	AGENCY FOR ORPHANS AND VULNERABLE CHILDREN (BASOVCA)	18th Sept. 2024	10.00 am - 4.00 pm
66	MINISTRY OF EDUCATION	18th Sept. 2024	10.00 am - 4.00 pm
67	STATE UNIVERSAL BASIC EDUCATION	18th Sept. 2024	10.00 am - 4.00 pm
68	BAUCHI STATE AGENCY FOR MASS EDUCATION	18th Sept. 2024	10.00 am - 4.00 pm
69	SPECIAL SCHOOLS MANAGEMENT BOARD	18th Sept. 2024	10.00 am - 4.00 pm
70	STATE LIBRARY BOARD	18th Sept. 2024	10.00 am - 4.00 pm
71	BAUCHI STATE AGENCY FOR NOMADIC EDUCATION	18th Sept. 2024	10.00 am - 4.00 pm
72	TEACHERS' SERVICE COMMISSION	18th Sept. 2024	10.00 am - 4.00 pm
<b>19th Sept. 2024</b>			
<b>73</b>	<b>MINISTRY OF HIGHER EDUCATION</b>	<b>19th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
74	SAÁDU ZUNGUR STATE UNIVERSITY, GADAU	19th Sept. 2024	10.00 am - 4.00 pm
75	AMINU SALEH COLLEGE OF EDUCATION, AZARE	19th Sept. 2024	10.00 am - 4.00 pm
76	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE	19th Sept. 2024	10.00 am - 4.00 pm
77	ABUBAKAR TATARI ALI POLYTECHNIC, BAUCHI	19th Sept. 2024	10.00 am - 4.00 pm
78	A. D. RUFAl COLLEGE OF EDUCATION, LEGAL AND GENERAL STUDIES, MISAU	19th Sept. 2024	10.00 am - 4.00 pm
79	COLLEGE OF EDUCATION, DASS	19th Sept. 2024	10.00 am - 4.00 pm
80	BAUCHI STATE SCHOLARSHIP BOARD	19th Sept. 2024	10.00 am - 4.00 pm
81	COLLEGE OF AGRICULTURE, BAUCHI	19th Sept. 2024	10.00 am - 4.00 pm
<b>20th Sept. 2024</b>			
<b>82</b>	<b>MINISTRY OF HEALTH</b>	<b>20th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
83	PRIMARY HEALTH CARE DEVELOPMENT AGENCY	20th Sept. 2024	10.00 am - 4.00 pm
84	HOSPITALS MANAGEMENT BOARD	20th Sept. 2024	10.00 am - 4.00 pm
85	ALIKO DANGOTE COLLEGE OF NURSING AND MIDWIFERY, BAUCHI	20th Sept. 2024	10.00 am - 4.00 pm
86	BILL AND MELINDA GATE COLLEGE OF HEALTH TECHNOLOGY NINGI	20th Sept. 2024	10.00 am - 4.00 pm
87	DRUGS MANAGEMENT AND MEDICAL CONSUMABLES AGENCY (DMMA)	20th Sept. 2024	10.00 am - 4.00 pm
88	SPECIALIST HOSPITAL BAUCHI	20th Sept. 2024	10.00 am - 4.00 pm
89	BAUCHI STATE AGENCY FOR THE CONTROL OF HIV/AIDS, TUBERCULOSES, LEPROSY AND MALARIA (BACATMA)	20th Sept. 2024	10.00 am - 4.00 pm
90	HEALTH CONTRIBUTORY MANAGEMENT AGENCY	20th Sept. 2024	10.00 am - 4.00 pm
91	BAUCHI STATE HEALTH TRUST FUND	20th Sept. 2024	10.00 am - 4.00 pm

**2025 BUDGET DEFENCE/DISCUSSION****TIME TABLE**

<b>S/NO</b>	<b>MDAs</b>	<b>DATE</b>	<b>TIME</b>
92	<b>MINISTRY OF YOUTH AND SPORTS DEVELOPMENT</b>	<b>23rd Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
93	STATE SPORTS COUNCIL	23rd Sept. 2024	10.00 am - 4.00 pm
94	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI	23rd Sept. 2024	10.00 am - 4.00 pm
95	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT	23rd Sept. 2024	10.00 am - 4.00 pm
96	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	23rd Sept. 2024	10.00 am - 4.00 pm
<b>MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT</b>			
97	<b>MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT</b>	<b>24th Sept. 2024</b>	<b>10.00 am - 4.00 pm</b>
98	STATE EMERGENCY MANAGEMENT AGENCY	24th Sept. 2024	10.00 am - 4.00 pm
99	BAUCHI STATE SOCIAL INVESTMENT PROGRAMME (SIP)	24th Sept. 2024	10.00 am - 4.00 pm
100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)	24th Sept. 2024	10.00 am - 4.00 pm
101	AGENCY FOR PERSONS WITH DISABILITY	24th Sept. 2024	10.00 am - 4.00 pm

## APPENDIX A

**Bauchi State Government  
2025 Proposed Budget  
Revenue by Economic**

MDA Code - Name of MDA .....

Economic Code	Description	2024 Approved Budget	2024 Performance January to June	2025 Proposed Budget
		₦	₦	₦
<b>An Example Below</b>				
<u>1</u>	<b>REVENUE</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>250,539,950.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>250,539,950.00</b>	<b>0.00</b>	<b>0.00</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>205,300.00</b>	<b>0.00</b>	<b>0.00</b>
12020119	FISHING PERMITS	125,000.00		
12020122	PRODUCE BUYING LICENCES	80,300.00		
<b>120204</b>	<b>FEES - GENERAL</b>	<b>316,700.00</b>	<b>0.00</b>	<b>0.00</b>
12020446	AGRICULTURAL/VETINARY SERVICES FEES	316,700.00		
12020451	TIMBER & FOREST FEES	0		
<b>120206</b>	<b>SALES - GENERAL</b>	<b>250,017,950.00</b>	<b>0.00</b>	<b>0.00</b>
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	250,017,950.00		
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	0		
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>0</b>	<b>0</b>	<b>0</b>
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	0		

**APPENDIX B**

**Bauchi State Government  
2025 Proposed Budget  
Capital Receipts/Aids and Grants**

<b>Receipt Description</b>	<b>Administrative Code and Description</b>	<b>Economic Code and Description</b>	<b>Fund Code and Description</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to June</b>	<b>2025 Proposed Budget</b>
				<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>An Example Below</b>						
<b>Total Capital Receipts</b>				<b>8,314,984,800.00</b>	<b>0.00</b>	<b>0.00</b>
United Nations Children's Education Fund (UNICEF) for Education Programmes	051700100100 - MINISTRY OF EDUCATION	13010201 - CURRENT FOREIGN AID	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	68,888,800.00		
Federal Government of Nigeria Safe School Financing Project	051700100100 - MINISTRY OF EDUCATION	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	1,000,000,000.00		
LEARN to READ Project (USAID) for Education Activities in the State	051700100100 - MINISTRY OF EDUCATION	13010201 - CURRENT FOREIGN AID	08202 - UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	96,096,000.00		
Adolescent Girls Initiative for Learning and Empowerment (AGILE) PROJECTS	051700100100 - MINISTRY OF EDUCATION	14030201 - INTERNATIONAL LOANS/BORROWINGS FROM FINANCIAL INSTITUTIONS	09111 - INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3,500,000,000.00		
Universal Basic Education Commission (UBEC) Fund for Provision of Infrastructures in Schools Across the State.	051700200100 - STATE UNIVERSAL BASIC EDUCATION	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT	3,500,000,000.00		
Early Grade Reading (EGR) LAERN2READ Project on Education Activities	051700200100 - STATE UNIVERSAL BASIC EDUCATION	13010201 - CURRENT FOREIGN AID	08202 - UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	150,000,000.00		



**APPENDIX C 1**

**BAUCHI STATE OF NIGERIA**  
**Name of MDA.....**  
**PERSONNEL COST LIST**

S/N	NAME	BASIC SALARY	ALLOWANCES											Monthly Total	
			Consolidated Allowance	Domestic Staff Allowance	Furniture Allowance	Hardship Allowance	Hazard Allowance	Meal Subsidy Allowance	Rent Subsidy Allowance	Research Journal Allowance	Shift Duty Allowance Across MDAs	Transport Allowance	Utility Allowance		Entertainment Allowance
1	ABDULLAHI Y														0
2	ABDULLAHI B														0
3	GARBA DAUDA														0
4	IBRAHIM MAIGARI														0
5	IDRIS SAMAILA														0
6	DAHIRU MOHAMMED														0
10	JOSHUA ADAMU														0
11	DANJUMA GARBA														0
12	GAJERE SAMAKO														0
13	DANLADI BAKO														0
14	ASABE ABDULLAHI														0
15															0
16															0
17															0
18															0
19															0
20															0
21															0
22															0
23															0
24															0
25															0
26															0
27															0
28															0
29															0
30															0
31															0
32															0
33															0
	<b>MONTHLY TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>YEARLY TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## APPENDIX C 2

### Bauchi State Government 2025 Proposed Estimates Expenditure By Economic (Personnel Cost)

MDA Code - Name of MDA .....

Economic	Code	Description	2024 Approved Budget	2024 Performance January to June	2025 Proposed Budget
			₦	₦	₦
<b>An Example Below</b>					
<b>2</b>		<b><u>EXPENDITURES</u></b>	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>	<u>XXXXXXXXXXXX</u>
	<b>21</b>	<b>PERSONNEL COST</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	<b>2101</b>	<b>SALARY</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	<b>210101</b>	<b>SALARIES AND WAGES</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	21010101	BASIC SALARY			
	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES			
	<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	<b>210201</b>	<b>ALLOWANCES</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	21020123	Furniture Allowance			
	21020127	Hazard Allowance			
	21020134	Inducement Allowance			
	21020139	Meal Subsidy Allowance			
	21020153	Rent Subsidy Allowance			
	21020162	Shift Duty Allowance Across MDAs			
	21020168	Transport Allowance			
	21020172	Utility Allowance			
	<b>2103</b>	<b>SOCIAL BENEFITS</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	<b>210301</b>	<b>SOCIAL BENEFITS</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	21030101	GRATUITY			

**APPENDIX D**

**Bauchi State Government  
2025 Proposed Budget  
Expenditure By Economic (Overhead Cost)**

**MDA Code - Name of MDA .....**

<b>Economic Code</b>	<b>Description</b>	<b>2024 Approved Budget</b>	<b>2024 Performance January to June</b>	<b>2025 Proposed Budget</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>An Example Below</b>				
<b>2</b>	<b>EXPENDITURES</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
22020203	INTERNET ACCESS CHARGES			
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES			
22020305	PRINTING OF NON SECURITY DOCUMENTS			
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT			
22020402	MAINTENANCE OF OFFICE FURNITURE			
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
22020501	LOCAL TRAINING			
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			
22020605	CLEANING & FUMIGATION SERVICES			
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
22020801	MOTOR VEHICLE FUEL COST			
22020803	PLANT / GENERATOR FUEL COST			
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
22020904	OTHER CRF BANK CHARGES			
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>	<b>XXXXXXXXXXXX</b>
22021002	HONORARIUM & SITTING ALLOWANCE			
22021003	PUBLICITY & ADVERTISEMENTS			
22021007	WELFARE PACKAGES			

## APPENDIX E

### Bauchi State Government 2025 Proposed Budget Capital Expenditure by Project

Admin Code.....	Name of MDA.....						
Programme Code and Programme Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2024 Approved Budget	2024 Performance January to June	2025 Proposed Budget
					₦	₦	₦
<b>An Example Below</b>							
<b>Total Capital Expenditure</b>					<b>70,040,000.00</b>	<b>0.00</b>	<b>0.00</b>
13100123017700 - Reform of Government and Governance - General	Purchase of Motor Vehicles (Toyota - Yaris - 2020, '3nos')	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20542400 - STATE WIDE	30,900,000.00		0.00
13100123017800 - Reform of Government and Governance - General	Purchase of Motor Cycles (BOXER '10nos')	23010104 - PURCHASE MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20542400 - STATE WIDE	5,150,000.00		
13100123017900 - Reform of Government and Governance - General	Provision of Office Tables, Chairs, and Other Office Equipment in the Board of internal Revenue Service.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20542400 - STATE WIDE	10,300,000.00		
13100123018000 - Reform of Government and Governance - General	Provision of Assorted Professional Books for the Board of Internal Revenue Service Library	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	20542400 - STATE WIDE	3,090,000.00		
13100123018100 - Reform of Government and Governance - General	Construction of 3 nos. of Office Building in selected Areas in the State.	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20542400 - STATE WIDE	10,300,000.00		
13100123018200 - Reform of Government and Governance - General	Provision of Modern Digital ICT Infrastructures to facilitate the Board Operations	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	20542400 - STATE WIDE	10,300,000.00		

**BAUCHI STATE IPSAS NATIONAL CHART OF ACCOUNTS**  
**ADMINISTRATION SEGMENT**  
**PAGES 22 - 26**

Code	Description
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>
<b>011100000000</b>	<b>GOVERNMENT HOUSE</b>
011100100100	GOVERNMENT HOUSE
011100100200	DEPUTY GOVERNOR'S OFFICE
011100100300	OFFICE OF THE CHIEF OF STAFF
011100300100	STATE BOUNDARY COMMISSION
011101000100	BAUCHI STATE PUBLIC PROCUREMENT BUREAU
<b>016100000000</b>	<b>GOVERNOR'S OFFICE (SSG's OFFICE)</b>
016100100100	GOVERNOR'S OFFICE (SSG's OFFICE)
011200000000	BAUCHI STATE HOUSE OF ASSEMBLY
011200100100	BAUCHI STATE HOUSE OF ASSEMBLY
011200400100	BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM.
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION
012300200100	STATE RADIO CORP. (BRC)
012300300100	STATE TELEVISION (BATV)
012300400100	GOVERNMENT PRINTING PRESS
012300500100	BUREAU FOR INFORMATION AND COMMUNICATION TECHNOLOGY (BICT)
<b>012500000000</b>	<b>OFFICE OF THE HEAD OF CIVIL SERVICE</b>
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE
012500200100	STATE PENSION BOARD
012500300100	LOCAL GOVERNMENT PENSION BOARD
<b>014000000000</b>	<b>OFFICE OF STATE AUDITOR GENERAL</b>
014000100100	OFFICE OF STATE AUDITOR GENERAL
014000200100	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT
014000300100	AUDIT SERVICE COMMISSION
<b>014700000000</b>	<b>CIVIL SERVICE COMMISSION</b>
014700100100	CIVIL SERVICE COMMISSION
<b>014900000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION
<b>014800000000</b>	<b>STATE INDEPENDENT ELECTORAL COMMISSION</b>
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION
<b>015400000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE</b>
015400100100	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE
015400200100	BAUCHI STATE SHARIAH COMMISSION
015400300100	MUSLIMS PILGRIMS WELFARE BOARD
015400400100	CHRISTIAN PILGRIMS WELFARE BOARD
<b>012400000000</b>	<b>MINISTRY OF SECURITY AND INTERNAL AFFAIRS</b>

012400100100	MINISTRY OF SECURITY AND INTERNAL AFFAIRS
012400200100	BAUCHI STATE VIGILANTE AND YOUTH EMPOWERMENT AGENCY
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE</b>
021500100100	MINISTRY OF AGRICULTURE
021500200100	BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)
021500300100	BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC)
021500400100	GALAMBI RANCHING COMPANY
021500500100	BAUCHI FERTILIZER COMPANY
021500600100	BAUCHI MEAT PRODUCTS COMPANY
021500700100	FADAMA III
<b>022000000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>
022000100100	MINISTRY OF FINANCE-HQTRS
022000700100	OFFICE OF THE ACCOUNTANT GENERAL
022000700200	SUB TREASURY: ALKALERI
022000700300	SUB TREASURY:AZARE
022000700400	SUB TREASURY: BAUCHI
022000700500	SUB TREASURY: DAMBAM
022000700600	SUB TREASURY: DARAZO
022000700700	SUB TREASURY: GAMAWA
022000700800	SUB TREASURY: JAMA'ARE
022000700900	SUB TREASURY: MISAU
022000701000	SUB TREASURY: NINGI
022000701100	SUB TREASURY: T/BALEWA
022000701200	SUB TREASURY: TORO
022000800100	BOARD OF INTERNAL REVENUE - STATE
022000900100	DEBT MANAGEMENT OFFICE
022001000100	YANKARI MICRO FINANCE BANK
<b>022200000000</b>	<b>MIN OF COMMERCE AND INDUSTRY</b>
022200100100	MIN OF COMMERCE AND INDUSTRY
022200200100	BAUCHI INVESTMENT CORPORATION LTD (BIC)
022200300100	BAUCHI FURNITURE COMPANY LTD.
022200400100	BAUCHI STATE HOTEL
022200500100	YANKARI TRANSPORT CORPORATION
022200600100	ZARANDA HOTEL
022200700100	WIKKI HOTEL
022200800100	SUPERCO INDUSTRIES
022200900100	AREWA CERAMICS COMPANY
022201000100	ALIND NIG. LTD.
022200640100	AGENCY FOR SUSTAINABLE MICRO-FINANCE
022200650100	CFA MICRO-FINANCE
<b>022800000000</b>	<b>MINISTRY OF POWER, SCIENCE &amp; TECHNOLOGY</b>

022800100100	MINISTRY OF POWER, SCIENCE & TECHNOLOGY
<b>023300000000</b>	<b>MINISTRY OF NATURAL RESOURCES</b>
023300100100	MINISTRY OF NATURAL RESOURCES
023300200100	BAUCHI STATE MINING SYNERGY AND EXPLORATION LTD.
023300300100	BAUCHI STATE OIL AND GAS ACADEMY, ALKALERI
<b>023400000000</b>	<b>MINISTRY OF WORKS AND TRANSPORT</b>
023400100100	MINISTRY OF WORKS AND TRANSPORT
023400200100	BAUCHI ROADS AND TRAFFIC AGENCY
023400300100	BAUCHI STATE INFRASTRUCTURE DEVELOPMENT MAINTENANCE AGENCY
<b>023600000000</b>	<b>MINISTRY OF TOURISM AND CULTURE</b>
023600100100	MINISTRY OF TOURISM AND CULTURE
023600200100	BAUCHI STATE TOURISM BOARD
023600300100	YANKARI GAME RESERVE
023600400100	SUMU WILD LIFE PARK
023600500100	BAUCHI STATE MUSEUM
023600600100	ABUBAKAR TAFAWA BALEWA TOMB
023600700100	LAME/BURRA WILD LIFE PARK
023600800100	OPEN AIR THEATER
<b>026000000000</b>	<b>MINISTRY OF LANDS AND SURVEY</b>
026000100100	MINISTRY OF LANDS AND SURVEY
026000200100	BAUCHI STATE GEOGRAPHIC INFORMATION SYSTEM (BAGIS)
026000300100	BAUCHI PHYSICAL PLANNING AND DEVELOPMENT CONTROL BOARD
<b>023800000000</b>	<b>MINISTRY OF BUDGET, ECONOMIC PLANNING AND MULTILATERAL COORDINATION</b>
023800100100	MINISTRY OF BUDGET, ECONOMIC PLANNING AND MULTILATERAL COORDINATION
023800200100	NATIONAL SAFETY NETS PROGRAMME (NSSNP)
023800300100	COMMUNITY AND SOCIAL DEVELOPMENT PROGRAM (CSDP)
023800400100	NATIONAL COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (NG-CARES)
023800500100	STATE BUREAU OF STATISTICS
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>
025200100100	MINISTRY OF WATER RESOURCES
025200200100	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION
025200300100	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND ENVIRONMENT</b>
025300100100	MINISTRY OF HOUSING AND ENVIRONMENT
025300200100	BAUCHI STATE ENVIRONMENTAL PROTECTION AGENCY (BASEPA)
025300300100	BAUCHI WASTE RECYCLING PLANT
025300400100	BAUCHI STATE AGRO-CLIMATE RESILIENCE IN SEMI-ARID LANDSCAPES (ACReSAL) PROJECT

<b>026400000000</b>	<b>MIN OF COOPERATIVES &amp; SME DEVELOPMENT</b>
026400100100	MIN OF COOPERATIVES AND SME DEVELOPMENT
<b>026500000000</b>	<b>MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES</b>
026500100100	MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES
026500200100	RURAL AGRICULTURAL ROAD AGENCY (RARA)
026500300100	STATE ROAD FUND (SRF)
<b>030000000000</b>	<b>LAW AND JUSTICE</b>
031800000000	JUDICIAL SERVICE COMMISSION
031801100100	JUDICIAL SERVICE COMMISSION
031805100100	THE JUDICIARY
031805300100	SHARIA COURT OF APPEAL
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>
032600100100	MINISTRY OF JUSTICE
032600200100	BAUCHI STATE PUBLIC COMPLAINT AND ANTI-CORRUPTION COMMISSION
<b>050000000000</b>	<b>SOCIAL SECTOR</b>
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.
051400200100	AGENCY FOR ORPHANS AND VULNERABLE CHILDREN (BASOVCA)
051700000000	MINISTRY OF EDUCATION
051700100100	MINISTRY OF EDUCATION
051700200100	STATE UNIVERSAL BASIC EDUCATION
051700300100	BAUCHI STATE AGENCY FOR MASS EDUCATION
051700400100	SPECIAL SCHOOLS MANAGEMENT BOARD
051700500100	STATE LIBRARY BOARD
051700600100	BAUCHI STATE AGENCY FOR NOMADIC EDUCATION
051700700100	SCIENCE AND TECHNICAL EDUCATION BOARD (TO BE CREATED)
051700800100	TEACHERS' SERVICE COMMISSION
<b>057000000000</b>	<b>MINISTRY OF HIGHER EDUCATION</b>
057000100100	MINISTRY OF HIGHER EDUCATION
057000200100	SAÁDU ZUNGUR STATE UNIVERSITY, GADAU
057000300100	AMINU SALEH COLLEGE OF EDUCATION, AZARE
057000400100	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE
057000500100	ABUBAKAR TATARI ALI POLYTECHNIC, BAUCHI
057000600100	A. D. RUFAl COLLEGE OF EDUCATION, LEGAL AND GENERAL STUDIES, MISAU
057000700100	COLLEGE OF EDUCATION, DASS
057000800100	COLLEGE OF ADMINISTRATION AND SOCIAL STUDIES, NINGI
057000900100	BAUCHI STATE SCHOLARSHIP BOARD
057001000100	COLLEGE OF AGRICULTURE, BAUCHI
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>



052100100100	MINISTRY OF HEALTH
052100300100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY
052110200100	HOSPITALS MANAGEMENT BOARD
052110400100	ALIKO DANGOTE COLLEGE OF NURSING AND MIDWIFERY, BAUCHI
052110600100	BILL AND MELINDA GATE COLLEGE OF HEALTH TECHNOLOGY NINGI
052111300100	DRUGS MANAGEMENT AND MEDICAL CONSUMABLES AGENCY (DMMA)
052111500100	SPECIALIST HOSPITAL BAUCHI
052111600100	BAUCHI STATE AGENCY FOR THE CONTROL OF HIV/AIDS, TUBERCULOSES, LEPROSY AND MALARIA (BACATMA)
052100200100	HEALTH CONTRIBUTORY MANAGEMENT AGENCY
052111700100	BAUCHI STATE HEALTH TRUST FUND
<b>053900000000</b>	<b>MINISTRY OF YOUTH AND SPORTS DEVELOPMENT</b>
053900100100	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT
053900200100	STATE SPORTS COUNCIL
053900300100	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI
053900400100	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS
<b>054400000000</b>	<b>MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT</b>
054400100100	MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT
054400200100	STATE EMERGENCY MANAGEMENT AGENCY
054400300100	BAUCHI STATE SOCIAL INVESTMENT PROGRAMME (SIP)
054400400100	SUSTAINABLE DEVELOPMENT GOALS (SDGs)
054400500100	AGENCY FOR PERSONS WITH DISABILITY

**BAUCHI STATE IPSAS NATIONAL CHART OF ACCOUNTS  
ECONOMIC SEGMENT (REVENUE)  
PAGES 27 - 34**

Code	Description
<b>1</b>	<b>REVENUE</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>
<b>1101</b>	GOVERNMENT SHARE OF FAAC
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>
11010101	STATUTORY ALLOCATION
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>
11010201	SHARE OF VAT
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>
11010301	EXCESS CRUDE
11010302	OTHER FAAC REVENUE
11010303	ELECTRONIC MONEY TRANSFER LEVY (EMTL)
<b>12</b>	<b>INDEPENDENT REVENUE</b>
<b>1201</b>	<b>TAX REVENUE</b>
<b>120101</b>	<b>PERSONAL TAXES</b>
12010101	DIRECT ASSESSMENT TAX (CURRENT)
12010102	DIRECT ASSESSMENT TAX (ARREARS)
12010103	PAY AS YOU EARN (CURRENT)
12010104	PAY AS YOU EARN (ARREARS)
<b>120103</b>	<b>OTHER TAXES</b>
12010301	POOLS BETTING TAX (CURRENT)
12010302	POOLS BETTING TAX (ARREARS)
12010303	5% WITHHOLDING TAX ON PAYMENT TO CONTRACTORS
12010304	10% WITHHOLDING TAX ON DIVIDENDS
12010305	10% WITHHOLDING TAX ON BANK INTEREST
12010306	10% WITHHOLDING TAX ON RENTS
12010307	10% WITHHOLDING TAX ON HIRE OF MOVABLE/IMMOVABLE PLANT/EQUIPMENT
12010308	ADVERTISEMENT TAX
12010309	STAMP DUTY TAX
12010310	ACHABA/COMMERCIAL VEHICLE TAX
12010311	10% TAX ON CONSULTANCY SERVICES
12010312	EDUCATION TAX
12010313	APPEAL TAX
12010314	PENALTIES TAX
12010315	DEVELOPMENT LEVY
12010316	ENVIRONMENTAL LEVY

12010318	CONSUMPTION TAX ON HOTELS AND ALLIED SERVICES
12010319	TOURISM DEVELOPMENT LEVY
12010320	CAPITAL GAIN TAX
<b>1202</b>	<b>NON-TAX REVENUE</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>
12020105	RADIO/TELEVISION STATION LICENCES
12020107	BOATS & CANOE (SMALL CRAFT ) LICENCE
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS
12020110	INLAND WATER-WAY LICENCE
12020111	BAKE HOUSE LICENCE
12020113	BRICKMAKING, ETC LICENCE
12020114	CART LICENCES
12020115	DANE GUN LICENCES
12020116	CATTLE DEALER LICENCES
12020117	DRIED FISH & MEAT LICENCES
12020118	PET (DOG) LICENCES
12020119	FISHING PERMITS
12020120	HAWKER'S PERMITS
12020121	HUNTING PERMITS
12020122	PRODUCE BUYING LICENCES
12020126	TRACTOR HIRING SERVICES
12020128	BOREHOLE DRILLING LICENCES
12020129	POOL BETTING & CASINO LICENCES/GAMING
12020130	CINEMATOGRAPH LICENCES
12020132	MOTOR VEHICLE LICENCES
12020133	DRIVERS' LICENCES
12020134	PATENT MEDICINE & DRUG STORES LICENCES
12020135	PRIVATE SCHOOLS LICENCES
12020136	HEALTH FACILITIES LICENCES
12020137	TRADE PERMIT LICENCES
12020138	FORESTRY/TIMBER LICENCE
12020140	LOTTERY PERMIT
12020141	LICENCE FEES FOR LIVESTOCK/POULTRY FEEDS MILL OPERATORS
12020142	LICENCE FEES FOR LIVESTOCK/POULTRY FEES SALERS
12020143	HOTELS AND LODGING LICENCE FEES
12020144	ROAD WORTHINESS
<b>120204</b>	<b>FEES - GENERAL</b>
12020401	COURT FEES
12020404	TRADE UNION FEES

12020409	WEIGHTS & MEASURE FEES
12020410	ELECTRICAL INSPECTORATE FEES
12020412	RESEARCH TESTING FEES
12020413	FILMS CENSORSHIP/ PRODUCTION FEES
12020415	TRADE TESTING FEES
12020417	CONTRACTOR REGISTRATION FEES
12020418	MARRIAGE/ DIVORCE FEES
12020419	ATTESTATION OF BACHELORHOOD & SPINSTERHOOD FEES
12020420	PILGRIMS WELFARE FEES
12020424	ACCREDITATION FEES
12020425	DISINFECTION OF PRODUCE FEES
12020426	COURT SUMMONS/OATH FEES
12020427	TENDER FEES
12020428	FIRE SAFETY CERTIFICATE FEES
12020430	PROFESSIONAL REGISTRATION FEES
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES
12020436	BILL BOARD ADVERTISEMENT FEES
12020437	DEEDS REGISTRATION FEES
12020438	SURVEY/ PLANNING/ BUILDING FEES
12020439	AGENCY FEES
12020440	MEDICAL CONSULTANCY FEES
12020441	LABORATORY FEES
12020442	ASSOCIATION FEES
12020443	BIRTH & DEATH REGISTRATION FEES
12020444	BURIAL FEES
12020445	CHANGE OF OWNERSHIP FEES
12020446	AGRICULTURAL/VETINARY SERVICES FEES
12020447	LAND USE FEES
12020448	DEVELOPMENT FEES ON CONTRACTS
12020449	BUSINESS/TRADE OPERATING FEES
12020450	INSPECTION FEES
12020451	TIMBER & FOREST FEES
12020452	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-UNDERGRADUATE
12020453	APPLICATIONS FEES
12020454	PARKING FEES
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS
12020457	AFFILIATION CHARGES
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES

12020459	RIGHT OF OCCUPANCY FEES
12020460	BUILDING PLAN APPROVAL FEES
12020461	TITLE TRANSFER FEES
12020462	PUBLICATION FEES
12020463	HOSPITAL SERVICE REGISTRATION FEES
12020464	HOSPITAL SERVICE CHARGES
12020465	SPORTS/RECREATIONAL FACILITIES FEES
12020466	INDIGENSHIP REGISTRATION FEES
12020478	WORKSHOP FEES
12020480	TRANSFER FEES FOR PLAYERS
12020481	GSM MAST REGISTRATION AND RENEWAL FEES
12020482	SURFACE FEES
12020483	AIRPORT LANDING FEES
12020484	PASSENGER SERVICE CHARGE FEES
12020485	AIRPORT ENTRANCE FEES
12020486	FIRE SERVICE ANNUAL FEES
12020487	VETERINARY SERVICES FEES
12020488	TRUCKS LOADING FEES FOR NATURAL RESOURCES
12020489	MOBILE ADVERTISEMENT FEES
12020490	ALLOCATION FEES
12020491	FARM CONSULTATION FEES
<b>120205</b>	<b>FINES - GENERAL</b>
12020501	FINES/PENALTIES
12020502	COURT FINES
12020503	DISLODGING OF EFFLUENT/POLLUTION FINE
<b>120206</b>	<b>SALES - GENERAL</b>
12020601	SALES OF JOURNAL & PUBLICATIONS
12020602	SALES OF BOOKS
12020603	SALES OF ID CARDS
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS
12020605	SALES OF VACCINES
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS
12020607	SALES OF CONSULTANCY REGISTRATION FORMS
12020608	SALES OF IMPROVED SEEDS/CHEMICAL
12020609	PROCEEDS FROM SALES OF FARM PRODUCE
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS
12020613	PROCEEDS FROM SALES OF SHIPS SCRAPS

12020614	PROCEEDS FROM SALES OF GOVT. BUILDING
12020615	SALES OF UNIFORMS
12020616	SALES OF FORMS
12020617	SALES OF PLAN PHOSTAT PRINT/MAP
12020618	SALES OF REAGENTS & CHEMICALS
12020619	SALES OF FLAGS/POTRAITS
12020620	SALES OF OTHER GOVERNMENT PROPERTIES
12020621	SALES OF GOVERNMENT PANAPHARELIA (FLAGS, PORTRAITS, ART WORKS ETC)
12020622	SALES OF WILD LIFE ANIMALS
<b>120207</b>	<b>EARNINGS -GENERAL</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES
12020702	EARNINGS FROM LABORATORY SERVICES
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES
12020705	EARNINGS FROM THE USE OF GOVT. HALLS/OTHERS
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY
12020707	EARNINGS FROM MEDICAL SERVICES
12020708	EARNINGS FROM AGRICULTURAL PRODUCE
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES
12020710	EARNINGS FROM HIRE OF AIRCRAFT
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES
12020712	HIRE OF ACADEMIC GOWN/BOOK OF PRECEEDINGS/OTHERS
12020713	EARNINGS FROM LIBRARY SERVICES
12020714	EARNINGS FROM ICT SERVICES
12020715	MAINTENANCE/REPAIRS FEES
12020720	EARNINGS FROM GUEST HOUSES
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>
12020801	RENT ON GOVT.QUARTERS
12020802	RENT ON GOVT.OFFICES
12020803	RENT ON GOVT BUILDINGS
12020804	RENT ON CONFERENCE CENTRES
12020805	RENT ON BUILDING AT AERODROMES
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>
12020901	RENT ON GOVT. LAND
12020902	RENT ON OIL PLOT & AERODROMES
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME
12020905	LEASE RENTAL
12020906	RENTS ON GOVT. PROPERTIES

12020907	RENT ON INDUSTRIAL ESTATE
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>
12021002	MOTOR VEHICLE ADVANCES REPAYMENTS
12021003	BICYCLE ADVANCES (PRINCIPAL)
12021004	MOTOR VEHICLE REFURBISHING LOAN
12021005	HOUSE REFURBISHING LOAN
12021006	REFUNDS FROM FEDERAL GOVT.
<b>120211</b>	<b>INVESTMENT INCOME</b>
12021101	OPERATING SURPLUS
12021102	DIVIDEND RECEIVED
12021103	OTHER INVESTMENT INCOME
12021104	ANCHOR BORROWERS
<b>120212</b>	<b>INTEREST EARNED</b>
12021201	INTEREST ON MOTOR VEHICLE ADVANCES
12021202	INTEREST ON BICYCLE ADVANCES
12021203	INTEREST ON REFURBISHING LOAN
12021204	INTEREST ON FURNITURE LOAN
12021205	INTEREST ON HOUSING LOAN
12021206	INTEREST ON LOANS TO STATES
12021207	INTEREST ON LOANS TO LGAs
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES
12021209	INTEREST ON DEBENTURE LOANS
12021210	BANK INTEREST
12021212	INTEREST ON TREASURY BILLS & FIXED DEPOSITS
<b>120213</b>	<b>RE-IMBURSEMENT GENERAL</b>
12021302	AUDIT FEES
<b>13</b>	<b>AID AND GRANTS</b>
<b>1301</b>	<b>AID</b>
<b>130101</b>	<b>DOMESTIC AID</b>
13010101	CURRENT DOMESTIC AID
13010102	CAPITAL DOMESTIC AID
<b>130102</b>	<b>FOREIGN AID</b>
13010201	CURRENT FOREIGN AID
<b>13010202</b>	<b>CAPITAL FOREIGN AID</b>
<b>1302</b>	<b>GRANTS</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>
13020101	CURRENT GRANTS FROM FGN
13020102	CAPITAL GRANTS FROM FGN
13020103	CURRENT GRANTS FROM LGAS

13020104	CAPITAL GRANTS FROM LGAS
13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES
130202	FOREIGN GRANTS
13020201	CURRENT FOREIGN GRANTS
13020202	CAPITAL FOREIGN GRANTS
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>
<b>1401</b>	<b>TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF</b>
<b>140101</b>	<b>TRANSFER FROM CRF TO CDF GENERAL</b>
14010101	TRANSFER FROM CRF TO CDF
<b>1402</b>	<b>OTHER CAPITAL RECEIPTS</b>
<b>140201</b>	<b>OTHER CAPITAL RECEIPTS</b>
14020101	OTHER CAPITAL RECEIPTS TO CDF
14020102	SALE OF FIXED ASSETS
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
<b>1404</b>	<b>DEBT FORGIVENESS</b>
<b>140401</b>	<b>FOREIGN DEBT FORGIVENESS</b>
14040101	FOREIGN DEBT FORGIVENESS
<b>140402</b>	<b>DOMESTIC DEBT FORGIVENESS</b>
14040201	DOMESTIC DEBT FORGIVENESS
<b>1405</b>	<b>GAIN ON DISPOSAL OF ASSET</b>
<b>140501</b>	<b>GAIN ON DISPOSAL OF ASSET - PPE</b>
14050101	GAIN ON DISPOSAL OF ASSET - PPE
<b>140502</b>	<b>GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY</b>
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
<b>140503</b>	<b>GAIN ON DISPOSAL OF ASSET - INTANGIBLE</b>
14050301	GAIN ON DISPOSAL OF ASSET -INTANGIBLE



<b>1406</b>	<b>MINORITY INTEREST SHARE OF SURPLUS</b>
<b>140601</b>	<b>MINORITY INTEREST SHARE OF SURPLUS</b>
14060101	MINORITY INTEREST SHARE OF SURPLUS
<b>1407</b>	<b>EXTRAORDINARY ITEMS</b>
<b>140701</b>	<b>EXTRAORDINARY ITEMS</b>
14070101	EXTRAORDINARY ITEMS
14070102	UNSPECIFIED REVENUE
14070103	RECOVERIES (STOLEN & OTHER FUNDS)
<b>1408</b>	<b>GAIN ON SWAPPED ASSETS</b>
<b>140801</b>	<b>GAIN ON SWAPPED ASSETS - PPE</b>
14080101	GAIN ON SWAPPED ASSETS - PPE
<b>140802</b>	<b>GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY</b>
14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
<b>140803</b>	<b>GAIN ON SWAPPED ASSETS - INTANGIBLE</b>
14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE
<b>140804</b>	<b>GAIN ON SWAPPED ASSETS - INVENTORY</b>
14080401	GAIN ON SWAPPED ASSETS - INVENTORY
<b>1409</b>	<b>GAIN ON SWAPPED SERVICES</b>
<b>140901</b>	<b>GAIN ON SWAPPED SERVICES</b>
14090101	GAIN ON SWAPPED SERVICES RENDERED
<b>1410</b>	<b>GAIN ON FOREIGN EXCHANGE</b>
<b>141001</b>	<b>GAIN ON FOREIGN EXCHANGE</b>
14100101	GAIN ON FOREIGN EXCHANGE
<b>140802</b>	<b>GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY</b>
14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
<b>140803</b>	<b>GAIN ON SWAPPED ASSETS - INTANGIBLE</b>
14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE
<b>140804</b>	<b>GAIN ON SWAPPED ASSETS - INVENTORY</b>
14080401	GAIN ON SWAPPED ASSETS - INVENTORY
<b>1409</b>	<b>GAIN ON SWAPPED SERVICES</b>
<b>140901</b>	<b>GAIN ON SWAPPED SERVICES</b>
14090101	GAIN ON SWAPPED SERVICES RENDERED
<b>1410</b>	<b>GAIN ON FOREIGN EXCHANGE</b>
<b>141001</b>	<b>GAIN ON FOREIGN EXCHANGE</b>
14100101	GAIN ON FOREIGN EXCHANGE
<b>15</b>	<b>TRANSFERS</b>
<b>1501</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE</b>
<b>150101</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE</b>

**BAUCHI STATE IPSAS NATIONAL CHART OF ACCOUNTS  
ECONOMIC SEGMENT (EXPENDITURE)**

**PAGES 35 - 42**

<b>Code</b>	<b>Description</b>
<b>2</b>	<b>EXPENDITURES</b>
<b>21</b>	<b>PERSONNEL COST</b>
<b>2101</b>	<b>SALARY</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>
21010101	BASIC SALARY
21010102	OVER TIME PAYMENTS
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES
21010104	FIXED SALARY
21010105	SERVICE WIDE VOTE (PERSONNEL COST)
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>
<b>210201</b>	<b>ALLOWANCES</b>
21020101	Academic Allowance
21020102	Call Duty Allowance
21020103	Capacity Building Allowance
21020104	Clothing Allowance
21020105	Clothing/Tea IT
21020106	CONHESS 20% Increment
21020107	Consolidated Allowance
21020108	Constituency Allowance
21020109	Contract Addition Allowance
21020110	Civil Service Commission Allowance
21020111	Domestic Staff Allowance
21020112	Dressing Allowance
21020113	Endorsement Allowance
21020114	Exam Sup. Allowance
21020115	Excess Workload Allowance
21020116	Field Vist Allowance
21020117	Furniture Allowance
21020118	Hardship Allowance
21020119	Hazard Allowance
21020120	Health Professional Non Clinical Allowance
21020121	ICT Allowance
21020122	INCEP Allowance Non-Percentage
21020123	Inducement Allowance
21020124	Judicial Allowance
21020125	Legislative Duty Allowance
21020126	Meal Subsidy Allowance
21020127	Medical Allowance
21020128	Medical/Books Allowance
21020129	Motorcycle Allowance
21020130	Newspaper Allowance
21020131	Other Visiting Allowance
21020132	Outfit Allowance Across MDAs
21020133	Performance Allowance Non-Percentage

21020134	Personal Asst Allowance
21020135	Project Allowance
21020136	Recess Allowance
21020137	Rent Subsidy Allowance
21020138	Research Journal Allowance
21020139	Responsibility Allowance
21020140	Robe Allowance
21020141	Rural Posting Allowance
21020142	Secretarial Allowance Non-Percentage
21020143	Shift Duty Allowance Across MDAs
21020144	Special Asst Allowance
21020145	Specialist Allowance Non-Percentage
21020146	Teaching Allowance
21020147	Teaching Practice/SIWES Allowance
21020148	Transport Allowance
21020149	Teachers Salary Scale Allowance
21020150	Uniform Allowance
21020151	Utility Allowance
21020152	Vehicle Maintenance Allowance
21020153	Warddrobe Allow.
21020154	Warm Clothing/Tea Allowance for Information Technology Staff
21020155	Workshop Allowance
21020156	Visiting Allowance
21020157	Entertainment Allowance
21020158	Leave Transport Grant Allowance
21020159	Promotion Allowance
21020160	Farm Consultation Allowance
21020161	Peculiar Allowance
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION (EMPLOYERS )
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
<b>2103</b>	<b>SOCIAL BENEFITS</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
21030104	GRATUITY AREARS
21030105	PENSION AREARS
<b>22</b>	<b>OTHER RECURRENT COSTS</b>
<b>2202</b>	<b>OVERHEAD COST</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS

<b>220202</b>	<b>UTILITIES - GENERAL</b>
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITE BROADCASTING ACCESS CHARGES
22020205	WATER RATES
22020206	SEWAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)
22020208	MULTI YEAR TARIFF ORDER
22020209	INTERACTIVE LEARNING NETWORK
22020210	SOFTWARE CHARGES/ LICENCE RENEWAL
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>
22020301	OFFICE STATIONERIES/COMPUTER CONSUMABLES
22020302	BOOKS
22020303	NEWSPAPERS
22020304	MAGAZINES & PERIODICALS
22020305	PRINTING OF NON SECURITY DOCUMENTS
22020306	PRINTING OF SECURITY DOCUMENTS
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES
22020308	FIELD & CAMPING MATERIALS SUPPLIES
22020309	UNIFORMS & OTHER CLOTHING
22020310	TEACHING AIDS / INSTRUCTION MATERIALS
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)
220204	MAINTENANCE SERVICES - GENERAL
22020401	MAINTENANCE OF MOTOR VEHICLE/TRANSPORT EQUIPMENT
22020402	MAINTENANCE OF OFFICE FURNITURE
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS
22020405	MAINTENANCE OF PLANTS/GENERATORS
22020406	OTHER MAINTENANCE SERVICES
22020407	MAINTENANCE OF AIRCRAFTS
22020408	MAINTENANCE OF SEA BOATS
22020409	MAINTENANCE OF RAILWAY EQUIPMENT
22020410	MAINTENANCE OF STREET LIGHTINGS
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
22020413	MINOR ROAD MAINTENANCE
<b>220205</b>	<b>TRAINING - GENERAL</b>
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT
22020604	SECURITY VOTE (INCLUDING OPERATIONS)
22020605	CLEANING & FUMIGATION SERVICES

22020606	LAND USE CHARGES
22020607	RESCUE SERVICES
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>
22020701	FINANCIAL CONSULTING
22020702	INFORMATION TECHNOLOGY CONSULTING
22020703	LEGAL SERVICES
22020704	ENGINEERING SERVICES
22020705	ARCHITECTURAL SERVICES
22020706	SURVEYING SERVICES
22020707	AGRICULTURAL CONSULTING
22020708	MEDICAL CONSULTING
22020709	AUDITING OF ACCOUNTS
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>
22020801	MOTOR VEHICLE FUEL COST
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANT / GENERATOR FUEL COST
22020804	AIRCRAFT FUEL COST
22020805	SEA BOAT FUEL COST
22020806	COOKING GAS/FUEL COST
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)
22020902	INSURANCE PREMIUM
22020904	OTHER CRF BANK CHARGES
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>
22021001	REFRESHMENT & MEALS
22021002	HONORARIUM & SITTING ALLOWANCE
22021003	PUBLICITY & ADVERTISEMENTS
22021004	MEDICAL EXPENSES-LOCAL
22021005	FOREIGN SCHOLARSHIP SCHEME
22021006	POSTAGES & COURIER SERVICES
22021007	WELFARE PACKAGES
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES
22021009	SPORTING ACTIVITIES
22021010	DIRECT TEACHING & LABORATORY COST
22021011	TAKE UP GRANT
22021012	REFUNDS GENERAL
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION
22021019	MEDICAL EXPENSES-INTERNATIONAL
22021020	ELECTION-LOGISTICS SUPPORT
22021021	SPECIAL DAYS/CELEBRATIONS
22021037	MARGIN FOR INCREASE IN COSTS
22021041	CONTINGENCY
22021042	RECURRENT ADJUSTMENT
22021043	SETTLEMENT OF HOTEL ACCOMMODATION
22021044	GENDER
22021045	RECRUITMENT/APPOINTMENT
22021046	PROMOTION (SERVICE WIDE)
22021047	SERVICE WIDE VOTE
22021048	CENSUS LOGISTICS

22021049	LOCAL SCHOLARSHIP SCHEME
22021050	OPEN GOVERNANCE PARTNERSHIP (OGP) ACTIVITIES
<b>2203</b>	<b>LOANS AND ADVANCES</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>
22030101	MOTOR CYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES
22030105	SPETACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCE
22030107	FURNISHING ADVANCES
22030108	HOUSING LOANS
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT
22040107	GRANT TO PRIVATE COMPANIES - CURRENT
22040109	GRANTS TO COMMUNITIES/NGOs
22040110	GRANTS TO ACADEMIC INSTITUTIONS
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS
<b>220402</b>	<b>FOREIGN GRANTS AND CONTRIBUTIONS</b>
22040203	CONTRIBUTION TO INTERNATIONAL ORGANIZATION
22040204	EXTERNAL FINANCIAL OBLIGATIONS
<b>2205</b>	<b>SUBSIDIES GENERAL</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS</b>
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES
22050102	MEAL SUBSIDY
22050104	PETROLEUM/ENERGY SUBSIDY
22050105	EDUCATION SUBSIDY
22050106	AGRICULTURAL INPUTS SUBSIDY
22050107	HEALTH SUBSIDY
22050108	RELIGIOUS PILGRIMAGE SUBSIDY
<b>220502</b>	<b>SUBSIDY TO PRIVATE COMPANIES</b>
22050201	SUBSIDY TO PRIVATE COMPANIES
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>
22060101	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS
22060102	FOREIGN INTEREST /DISCOUNT - SHORT TERM BORROWINGS
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS
<b>220604</b>	<b>DOMESTIC PRINCIPAI</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS

<b>2207</b>	<b>TRANSFERS-PAYMENT</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>
22070101	PAYMENT FROM CRF TO FUND MDA RECURRENT EXPENDITURE
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE
22070103	PAYMENT OF SHARE OF STATE IGR TO LOCAL GOVERNMENTS
22070104	CRF REVENUE REMITTANCE BY PSEs
22070105	5% MDAs IGR Cost of Collection
<b>2208</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>
<b>220801</b>	<b>TRANSFERS-PAYMENT TO INDIVIDUALS</b>
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP
<b>2209</b>	<b>LOSS ON FOREIGN EXCHANGE</b>
<b>220901</b>	<b>LOSS ON FOREIGN EXCHANGE</b>
22090101	LOSS ON FOREIGN EXCHANGE
<b>23</b>	<b>CAPITAL EXPENDITURE</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>
23010101	PURCHASE / ACQUISITION OF LAND
23010102	PURCHASE OF OFFICE BUILDINGS
23010103	PURCHASE OF RESIDENTIAL BUILDINGS
23010104	PURCHASE MOTOR CYCLES
23010105	PURCHASE OF MOTOR VEHICLES
23010106	PURCHASE OF VANS
23010107	PURCHASE OF TRUCKS
23010108	PURCHASE OF BUSES
23010109	PURCHASE OF SEA BOATS
23010110	PURCHASE OF SHIPS
23010111	PURCHASE OF TRAINS
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS
23010113	PURCHASE OF COMPUTERS
23010114	PURCHASE OF COMPUTER PRINTERS
23010115	PURCHASE OF PHOTOCOPYING MACHINES
23010116	PURCHASE OF TYPEWRITERS
23010117	PURCHASE OF SHREDDING MACHINES
23010118	PURCHASE OF SCANNERS
23010119	PURCHASE OF POWER GENERATING SET
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT
23010121	PURCHASE OF RESIDENTIAL FURNITURE
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT
23010128	PURCHASE OF SECURITY EQUIPMENT
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT
23010130	PURCHASE OF RECREATIONAL FACILITIES
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT
23010133	PURCHASES OF SURVEYING EQUIPMENT

23010134	PURCHASE OF DIVING EQUIPMENT
23010137	PURCHASE OF SHIP SPARE/MAINTENANCE
23010138	PURCHASE OF AERO SPARES/MAINTENANCE
23010143	PURCHASE OF BEDDINGS/CLOTHING MATERIALS
23010144	PURCHASE OF LIVESTOCKS
23010145	PURCHASE OF FERTILIZER AND AGRO-CHEMICALS
23010146	PURCHASE OF WATER FACILITIES /EQUIPMENTS
23010147	PURCHASE OF CANOE
23010148	PURCHASE OF PROJECTOR
23010149	PURCHASE OF MUSICAL INSTRUMENTS
23010150	PURCHASE OF SUIT CASES
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY
23020104	CONSTRUCTION / PROVISION OF HOUSING
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS
23020111	CONSTRUCTION / PROVISION OF LIBRARIES
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES
23020114	CONSTRUCTION / PROVISION OF ROADS
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS
23020124	CONSTRUCTION OF MARKETS/PARKS
23020125	CONSTRUCTION OF POWER GENERATING PLANTS
23020126	CONSTRUCTION/PROVISION OF CEMETERIES
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING
23030102	REHABILITATION / REPAIRS - ELECTRICITY
23030103	REHABILITATION / REPAIRS - HOUSING
23030104	REHABILITATION / REPAIRS - WATER FACILITIES
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS
23030110	REHABILITATION / REPAIRS - LIBRARIES
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES
23030113	REHABILITATION / REPAIRS - ROADS



23030114	REHABILITATION / REPAIRS - RAILWAYS
23030115	REHABILITATION / REPAIRS - WATER-WAY
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS
23030122	REHABILITATION/REPAIRS OF BOUNDARIES
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS
23030126	REHABILITATION/REPAIRS OF CEMETERIES
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES
23030128	REHABILITATION/REPAIRS OF AIRPORT
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
23040105	WATER POLLUTION PREVENTION & CONTROL
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050104	ANNIVERSARIES/CELEBRATIONS
23050107	MARGIN FOR INCREASES IN COSTS
23050128	ACCREDITATION PREPARATION/EQUIPMENTS
<b>2306</b>	<b>DEPRECIATION CHARGE FOR THE YEAR</b>
<b>230601</b>	<b>DEPRECIATION CHARGE FOR THE YEAR - GENERAL</b>
23060101	DEPRECIATION CHARGE - BUILDINGS
23060102	DEPRECIATION CHARGE- PLANT & MACHINERIES
23060103	DEPRECIATION CHARGE - MOTOR VEHICLE
23060104	DEPRECIATION CHARGE - OFFICE EQUIPMENT, FITTINGS & FITTINGS
23060105	DEPRECIATION CHARGE - OTHERS

**BAUCHI STATE IPSAS NATIONAL CHART OF ACCOUNTS  
LOCATION SEGMENT (EXPENDITURE)  
PAGE 42**

<b>2</b>	<b>NORTH EAST</b>
<b>2</b>	<b>NORTH EAST</b>
<b>205</b>	<b>BAUCHI STATE</b>
<b>2053</b>	<b>BAUCHI SOUTH</b>
20530100	ALKALERI
20530200	BAUCHI
20530300	BOGORO
20530600	DASS
20531300	KIRFI
20531700	T/BALEWA
20531800	TORO
<b>2051</b>	<b>BAUCHI CENTRAL</b>
20510400	DAMBAM
20510500	DARAZO
20510800	GANJUWA
20511400	MISAU
20511500	NINGI
20511900	WARJI
<b>2052</b>	<b>BAUCHI NORTH</b>
20520700	GAMAWA
20520900	GIADE
20521000	ITAS GADAU
20521100	JAMA'ARE
20521200	KATAGUM
20521600	SHIRA
20522000	ZAKI
<b>2054</b>	<b>OTHERS</b>
20542400	STATE WIDE
20542500	OUTSIDE THE STATE

**2025 BUDGET PREPARATION  
DISTRIBUTION OF BUDGET CALL CIRCULAR**

<b>S/NO</b>	<b>NAME OF MDA</b>	<b>NAME OF RECEIPIENT</b>	<b>SIGNATURE/ DATE</b>
1	GOVERNMENT HOUSE		
2	DEPUTY GOVERNOR'S OFFICE		
3	OFFICE OF THE CHIEF OF STAFF		
4	STATE BOUNDARY COMMISSION		
5	BAUCHI STATE PUBLIC PROCUREMENT BUREAU		
6	GOVERNOR'S OFFICE (SSG's OFFICE)		
8	BAUCHI STATE HOUSE OF ASSEMBLY		
9	BAUCHI STATE HOUSE OF ASSEMBLY SERVICE COM.		
11	MINISTRY OF INFORMATION AND COMMUNICATION		
12	STATE RADIO CORP. (BRC)		
13	STATE TELEVISION (BATV)		
15	BUREAU FOR INFORMATION AND COMMUNICATION TECHNOLOGY (BICT)		
16	OFFICE OF THE HEAD OF CIVIL SERVICE		
17	STATE PENSION BOARD		
18	LOCAL GOVERNMENT PENSION BOARD		
19	OFFICE OF STATE AUDITOR GENERAL		
20	OFFICE OF AUDITOR GEN. FOR LOCAL GOVERNMENT		
21	AUDIT SERVICE COMMISSION		
22	CIVIL SERVICE COMMISSION		
23	LOCAL GOVERNMENT SERVICE COMMISSION		
24	STATE INDEPENDENT ELECTORAL COMMISSION		

**2025 BUDGET PREPARATION  
DISTRIBUTION OF BUDGET CALL CIRCULAR**

<b>S/NO</b>	<b>NAME OF MDA</b>	<b>NAME OF RECEIPIENT</b>	<b>SIGNATURE/ DATE</b>
25	MINISTRY OF RELIGIOUS AFFAIRS AND SOCIAL WELFARE		
26	BAUCHI STATE SHARIAH COMMISSION		
27	MUSLIMS PILGRIMS WELFARE BOARD		
28	CHRISTIAN PILGRIMS WELFARE BOARD		
29	MINISTRY OF SECURITY AND INTERNAL AFFAIRS		
30	BAUCHI STATE VIGILANTE AND YOUTH EMPOWERMENT AGENCY		
31	MINISTRY OF AGRICULTURE		
32	BAUCHI STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BASDP)		
33	BAUCHI AGRICULTURAL SUPPLY AGENCY (BASAC)		
34	GALAMBI RANCHING COMPANY		
35	MINISTRY OF FINANCE-HQTRS		
36	OFFICE OF THE ACCOUNTANT GENERAL		
37	BOARD OF INTERNAL REVENUE - STATE		
38	DEBT MANAGEMENT OFFICE		
39	MIN OF COMMERCE AND INDUSTRY		
40	MINISTRY OF POWER, SCIENCE & TECHNOLOGY		
41	MINISTRY OF NATURAL RESOURCES		
42	MINISTRY OF WORKS AND TRANSPORT		
43	BAUCHI ROADS AND TRAFFIC AGENCY		
44	BAUCHI STATE INFRASTRUCTURE DEVELOPMENT MAINTENANCE AGENCY		
45	MINISTRY OF TOURISM AND CULTURE		

**2025 BUDGET PREPARATION  
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46	BAUCHI STATE TOURISM BOARD		
47	MINISTRY OF LANDS AND SURVEY		
48	BAUCHI STATE GEOGRAPHIC INFORMATION SYSTEM (BAGIS)		
49	BAUCHI PHYSICAL PLANNING AND DEVELOPMENT CONTROL BOARD		
50	MINISTRY OF BUDGET, ECONOMIC PLANNING AND MULTILATERAL COORDINATION		
51	MINISTRY OF WATER RESOURCES		
52	BAUCHI STATE URBAN WATER AND SEWERAGES CORPORATION		
53	RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		
54	MINISTRY OF HOUSING AND ENVIRONMENT		
55	BAUCHI STATE ENVIRONMENTAL PROTECTION AGENCY (BASEPA)		
56	BAUCHI WASTE RECYCLING PLANT		
57	BAUCHI STATE AGRO-CLIMATE RESILIENCE IN SEMI-ARID LANDSCAPES (ACReSAL) PROJECT		
58	MIN OF COOPERATIVES AND SME DEVELOPMENT		
59	MINISTRY OF RURAL DEVELOPMENT AND SPECIAL DUTIES		
60	RURAL AGRICULTURAL ROAD AGENCY (RARA)		
61	STATE ROAD FUND (SRF)		
62	JUDICIAL SERVICE COMMISSION		
63	THE JUDICIARY		
64	SHARIA COURT OF APPEAL		
65	MINISTRY OF JUSTICE		
66	BAUCHI STATE PUBLIC COMPLAINT AND ANTI-CORRUPTION COMMISSION		

**2025 BUDGET PREPARATION**

### DISTRIBUTION OF BUDGET CALL CIRCULAR

S/NO	NAME OF MDA	NAME OF RECEIPIENT	SIGNATURE/ DATE
1	MINISTRY OF WOMEN AFFAIRS AND CHILD DEV.		
2	AGENCY FOR ORPHANS AND VULNERABLE CHILDREN (BASOVCA)		
3	MINISTRY OF EDUCATION		
4	STATE UNIVERSAL BASIC EDUCATION		
5	BAUCHI STATE AGENCY FOR MASS EDUCATION		
6	SPECIAL SCHOOLS MANAGEMENT BOARD		
7	STATE LIBRARY BOARD		
8	BAUCHI STATE AGENCY FOR NOMADIC EDUCATION		
9	SCIENCE AND TECHNICAL EDUCATION BOARD (TO BE CREATED)		
10	TEACHERS' SERVICE COMMISSION		
11	MINISTRY OF HIGHER EDUCATION		
12	SAÁDU ZUNGUR STATE UNIVERSITY, GADAU		
13	AMINU SALEH COLLEGE OF EDUCATION, AZARE		
14	ADAMU TAFAWA BALEWA COLLEGE OF EDUCATION KANGERE		
15	ABUBAKAR TATARI ALI POLYTECHNIC, BAUCHI		
16	A. D. RUFAL COLLEGE OF EDUCATION, LEGAL AND GENERAL STUDIES, MISAU		
17	COLLEGE OF EDUCATION, DASS		
18	COLLEGE OF ADMINISTRATION AND SOCIAL STUDIES, NINGI		
19	BAUCHI STATE SCHOLARSHIP BOARD		
20	COLLEGE OF AGRICULTURE, BAUCHI		

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<b>S/NO</b>	<b>NAME OF MDA</b>	<b>NAME OF RECEIPIENT</b>	<b>SIGNATURE/ DATE</b>
21	MINISTRY OF HEALTH		
22	PRIMARY HEALTH CARE DEVELOPMENT AGENCY		
23	HOSPITALS MANAGEMENT BOARD		
24	ALIKO DANGOTE COLLEGE OF NURSING AND MIDWIFERY, BAUCHI		
25	BILL AND MELINDA GATE COLLEGE OF HEALTH TECHNOLOGY NINGI		
26	DRUGS MANAGEMENT AND MEDICAL CONSUMABLES AGENCY (DMMA)		
27	SPECIALIST HOSPITAL BAUCHI		
28	BAUCHI STATE AGENCY FOR THE CONTROL OF HIV/AIDS, TUBERCULOSES, LEPROSY AND		
29	HEALTH CONTRIBUTORY MANAGEMENT AGENCY		
30	BAUCHI STATE HEALTH TRUST FUND		
31	MINISTRY OF YOUTH AND SPORTS DEVELOPMENT		
32	STATE SPORTS COUNCIL		
33	WIKKI TOURISTS FOOTBALL CLUB, BAUCHI		
34	BAUCHI STATE COMMISSION FOR YOUTH AND WOMEN REHAB AND DEVELOPMENT		
35	MINISTRY FOR LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS		
36	MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT		
37	STATE EMERGENCY MANAGEMENT AGENCY		
38	BAUCHI STATE SOCIAL INVESTMENT PROGRAMME (SIP)		
39	SUSTAINABLE DEVELOPMENT GOALS (SDGs)		
40	AGENCY FOR PERSONS WITH DISABILITY		