

STATEMENT No.I
BAUCHI STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2020

ANNUAL BUDGET 2020	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ACTUAL 2020	ACTUAL 2019
			N	N
	RECEIPTS:			
61,889,990,098.00	Statutory Allocation; FAAC	1	9,498,079,946.00	51,926,786,573.97
18,722,396,338.00	Value Added Tax Allocation	1	3,604,551,499.01	13,743,379,568.14
80,612,386,436.00	Sub-total - Statutory Allocation		13,102,631,445.01	65,670,166,142.11
15,858,675,000	Direct Taxes	2	3,153,788,938.14	6,514,158,463.88
170,922,500	Licences	2	18,116,437.94	79,989,026.60
	Mining Rents	2		
	Royalties	2		
1,227,478,950	Fees:	2	42,711,754.56	434,755,904.43
46,500,000	Fines:	2	2,307,410.00	14,511,041.31
611,384,600	Sales:	2	337,700.00	58,910,255.49
968,417,815	Earnings:	2	335,030.00	8,629,009.44
2,978,045,975	Sales/Rent on Government Buildings:	2	26,739,048.95	6,121,622.13
0	Sales/Rent on Lands and Others:	2		5,738,324.46
0	Repayment- General:	2		4,217,040,670.12
0	Investment Income	2		256,134.73
-	Interest Earned	2		952,728,486.27
500,000.00	Re-imbusement	2		480,000.00
21,861,924,840.00	Sub-total - Independent Revenue		3,244,336,319.59	12,293,318,938.86
	Other Revenue Source Of The Government	3		
102,474,311,276.00	Total Receipts		16,346,967,764.60	77,963,485,080.97
	Payments:			
30,281,399,483.00	Personnel Cost (Including Salaries on CRF Char	4	7,439,633,124.44	30,196,671,550.52
-	State Government Contribution To Pension:	5		-
21,948,974,085.00	Overhead Charges:	6	3,567,260,435.78	25,887,560,013.34
	Consolidated Revenue Fund Charges (includin	7	1,601,519,618.05	6,474,519,910.36
8,769,563,042.00	Subvention To Parastatals:	8	891,815,108.95	3,388,476,792.19
	Other Operating Activities			
	Other Transfers	9		-
	Total Payments		13,500,228,287.22	65,947,228,266.41
	Net cashflow from Operating activities		2,846,739,477.38	12,016,256,814.56
	Cashflows From Investment Activities:			
	Capital Expenditure: Funded From Aids & Grant	10		
9,200,845,456.00	Capital Expenditure: Administrative Sector:	11 -	602,972,589.17	866,590,257.41
50,922,765,144.00	Capital Expenditure: Economic Sector:	11 -	3,919,321,829.63	18,543,893,060.90
1,682,300,000.00	Capital Expenditure: Law & Justice:	11 -	301,486,294.58	83,094,614.93
-	Capital Expenditure: Regional Development:	11		126,985,175.00
32,695,799,686.00	Capital Expenditure: Social Service Sector:	11 -	1,205,945,178.36	5,791,036,784.77
	Net cashflow from Investment activities		- 6,029,725,891.74	(25,411,599,893.01)
	Cashflows From Financing Activities:			
-	Proceeds from Aid and Grants	10		-
20,248,567,742.00	Proceeds from External Loan:	19		14,828,052,821.93
17,210,000,000.00	Proceeds from Internal Loans (Treasury Bonds	20		-
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
9,873,935,529.00	Proceeds of Loans From Other Funds	24	2,224,439,639.00	5,291,898,576.38
17,210,000,000.00	Proceeds From Other Capital Receipts	3A	2,946,291,350.35	18,258,684,523.63
891,621,219.00	Repayment of External Loans (Including Servic	19 -	397,658,451.97	(1,434,749,344.40)
10,822,539,384.00	Repayment of Treasury Bonds	20 -	860,762,276.70	(3,443,049,106.80)
-	Repayment of Internal Loans NTBs			
	Repayment of Loan from Development of Natural Resources			
	Repayment of Loan from Other Funds	24 -	2,378,488,707.48	(7,719,496,954.36)
	Net Cashflows From Financing Activities:		1,533,821,553.20	25,781,340,516.38
	Movement in Other Cash Equivalent Accounts			
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalent Account		700,466,201.50	(21,296,693,552.33)
	Total Cashflow From Other Cash Equivaaaal Accounts			
	Net Cash For The Year		- 948,698,659.66	(8,910,696,114.40)

Cash & its Equivalent as at 1st January, 2019	17,715,817,337.02	26,626,513,451.42
Cash & its Equivalent as at 31ST DECEMBER, 2019	16,767,118,677.36	17,715,817,337.02

The Accompanying Notes Form Part of these statements

SA'IDU ABUBAKAR PhD,ACCA,CNA,FCA.
ACCOUNTANT GENERAL
BAUCHI STATE

STATEMENT No. 2
BAUCHI STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2020

ASSETS	Notes	CURRENT YEAR 2020	PREVIOUS YEAR 2019
Liquid Assets:			N
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)		4,253,449,740.51	2,242,115,005.74
Pension Account (CBN/Bank)			
Other Bank of the Treasury		11,979,578,495.30	13,405,218,335.69
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	240,181,001.50	1,833,651,765.23
Cash Held by Ministries, Department & Agencies	14	293,909,440.05	234,832,230.36
TOTAL LIQUID ASSETS		16,767,118,677.36	17,715,817,337.02
Investments and Other Cash Assets:-			
State Government Investments	15	11,487,562,476.14	11,582,228,510.21
Imprests:-	16	255,026,320.86	255,026,320.86
Advances:-	17	593,654,202.01	593,092,062.38
Revolving Loans Granted:-			-
Intangible Assets			-
Remittances in transit		14,969,951,765.97	14,887,763,021.71
TOTAL INVESTMENT AND OTHER CASH ASSETS		27,306,194,764.98	27,318,109,915.16
LIABILITY OVER ASSETS		102,798,183,907.91	101,010,033,981.19
TOTAL ASSETS		146,871,497,350.25	146,043,961,233.37
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		31,415,388,821.59	32,205,558,780.36
Capital Development Fund:		17,322,004,703.69	18,180,999,606.08
Trust & Other Public Funds:	-	4,664,080,082.94	(5,352,631,134.26)
Police Reward Fund			
TOTAL PUBLIC FUNDS		44,073,313,442.34	45,033,927,252.18
EXTERNAL AND INTERNAL LOANS			
External Loans States	19	41,105,900,371.65	43,389,435,365.33
Treasury Bonds	20	15,084,280,109.13	11,857,678,649.47
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	22		
Other Internal Loans (Promissory Notes)			
Internal Loans from Other Funds	24	46,608,003,427.13	45,762,919,966.39
TOTAL EXTERNAL AND INTERNAL LOANS		102,798,183,907.91	101,010,033,981.19
OTHER LIABILITIES			
Deposits:-	25		-
TOTAL LIABILITIES		146,871,497,350.25	146,043,961,233.37

The Accompanying Notes Form Part of these statements

SA'IDU ABUBAKAR PhD,ACCA,CNA,FCA.
ACCOUNTANT GENERAL
BAUCHI STATE

STATEMENT NO. 3
BAUCHI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST MARCH, 2020

ACTUAL PREVIOUS YR. 2019		NOTES	ACTUAL YR. 2020	FINAL BUDGET 2020	INITIAL/ORIG. BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE ON FINAL BUDGET
			N	N	N	N	%
32,786,597,371.36	Opening Balance:-		32,205,558,780.36				
	ADD REVENUE:						
	Transfer From Capital Development Fund:						
51,926,786,573.97	Statutory Allocation; FAAC	1	9,498,079,946.00	61,889,990,098.00	61,889,990,098.00		53.75
13,743,379,568.14	Value Added Tax Allocation	1	3,604,551,499.01	18,722,396,338.00	18,722,396,338.00		62.84
65,670,166,142.11	Sub-total - Statutory Allocation		13,102,631,445.01	80,612,386,436.00	80,612,386,436.00		55.42
			-				
6,514,158,463.88	Direct Taxes	2	3,153,788,938.14	15,858,675,000.00	15,858,675,000.00		42.87
79,989,026.60	Licences	2	18,116,437.94	170,922,500.00	170,922,500.00		52.27
	Mining Rents		-	-	-		
	Royalties		-	-	-		
434,755,904.43	Fees:	2	42,711,754.56	1,227,478,950.00	1,227,478,950.00		41.54
14,511,041.31	Fines:	2	2,307,410.00	46,500,000.00	46,500,000.00		111.62
58,910,255.49	Sales:	2	337,700.00	611,384,600.00	611,384,600.00		41.25
8,629,009.44	Earnings:	2	335,030.00	968,417,815.00	968,417,815.00		1.79
6,121,622.13	Sales/Rent on Government Buildings:	2	26,739,048.95	2,978,045,975.00	2,978,045,975.00		102.03
5,738,324.46	Sales/Rent on Lands and Others:	2	-	-	-		
4,217,040,670.12	Repayment- General:	2	-	-	-		
256,134.73	Investment Income	2	-	-	-		
952,728,486.27	Interest Earned	2	-	-	-		
480,000.00	Re-imbusement	2	-	500,000.00	500,000.00		80.00
12,293,318,938.86	Sub-total - Independent Revenue		3,244,336,319.59	21,861,924,840.00	21,861,924,840.00		72.15
			-	-	-		
			-	-	-		
	Other Revenue Source Of The Government		-	-	-		
			-	-	-		
110,750,082,452.33	TOTAL REVENUE:		48,552,526,544.96	102,474,311,276.00	102,474,311,276.00		
			-	-	-		
	LESS EXPENDITURE						
30,196,671,550.52	Personnel Cost	4	7,439,633,124.44	30,281,399,483.00	30,281,399,483.00		79.48
-	State Government Contribution To Pension:	5	-	-	-		
25,887,560,013.34	Overhead Charges:	6	3,567,260,435.78	21,948,974,085.00	21,948,974,085.00		64.07
6,474,519,910.36	Consolidated Revenue Fund Charges	7	1,601,519,618.05	3,786,478,920.00	3,786,478,920.00		94.17
3,388,476,792.19	Subvention To Parastatals:	8	891,815,108.95	4,983,084,122.00	4,983,084,122.00		38.90
-	OTHER TRANSFERS	9	-	-	-		
65,947,228,266.41							70.17
	OTHER RECURRENT PAYMENT/EXPENDITURE:						
1,434,749,344.40	Repayments: External Loans: FGN	19	397,658,451.97	891,621,219.00	891,621,219.00		74.45
3,443,049,106.80	Repayments: Treasury Bond	20	860,762,276.70	10,822,539,384.00	10,822,539,384.00		99.94
-	Repayments: Nigerian Treasury Bills	21	-	-	-		
-	Repayments: Development Loan Stock	22	-	-	-		
-	Repayments: Other Internal Loans (Promissory)	23	-	-	-		
7,719,496,954.36	Repayments: Internal Loans from Other Funds	24	2,378,488,707.48				
12,597,295,405.56							
78,544,523,671.97	TOTAL EXPENDITURE:		17,137,137,723.37				
32,205,558,780.36	OPERATING BALANCE:		31,415,388,821.59				
	APPROPRIATIONS/TRANSFERS:						
	Transfer to Capital Development Fund:						
32,205,558,780.36	Closing Balance:						

The Accompanying Notes Form Part of these statements

SA'IDU ABUBAKAR PhD,ACCA,CNA,FCA.
ACCOUNTANT GENERAL
BAUCHI STATE

STATEMENT No. 4
BAUCHI STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST MARCH, 2020

ACTUAL PREVIOUS YR. 2019		Notes	TOTAL CAPITAL EXPENDITURE 2020	FINAL BUDGET 2020	INITIAL/ORIG. BUDGET 2020	SUPP BUDGET 2020	PERFORMANCE ON TOTAL
			N	N	N	N	%
5,213,963,577.15	Opening Balance:		18,180,999,606.08				
	ADD REVENUE						
-	Transfer From Consolidated Revenue Fund:	9					
-	Aids & Grants	10		-	-		
14,828,052,821.93	External Loans States	19	-	20,248,567,742.00	20,248,567,742.00		59.53
-	State Treasury Bonds	20	-	17,210,000,000.00	17,210,000,000.00		
	Nigerian Treasury Bills						
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
5,291,898,576.38	Internal Loans from Other Funds	24	2,224,439,639.00	9,873,935,529.00	9,873,935,529.00		39.67
18,258,684,523.63	Miscellaneous - Other Capital Receipts	3A	2,946,291,350.35	17,210,000,000.00	17,210,000,000.00		134.92
38,378,635,921.94							
43,592,599,499.09	TOTAL REVENUE AVAILABLE:		23,351,730,595.43	64,542,503,271.00	64,542,503,271.00	-	113.98
	LESS CAPITAL EXPENDITURE						
866,590,257.41	Capital Expenditure: Administrative Sector:	11	602,972,589.17	9,200,845,456.00	9,200,845,456.00		8.04
18,543,893,060.90	Capital Expenditure: Economic Sector:	11	3,919,321,829.63	50,922,765,144.00	50,922,765,144.00		26.33
83,094,614.93	Capital Expenditure: Law & Justice:	11	301,486,294.58	1,682,300,000.00	1,682,300,000.00		3.69
126,985,175.00	Capital Expenditure: Regional Development:	11	-	-	-		1.95
5,791,036,784.77	Capital Expenditure: Social Service Sector:	11	1,205,945,178.36	32,695,799,686.00	32,695,799,686.00		13.92
	Capital Expenditure: Funded From Aids & Grants	10	0				
25,411,599,893.01	TOTAL CAPITAL EXPENDITURE:		6,029,725,891.74	94,501,710,286.00	94,501,710,286.00	-	19.32
-	Less: Transfer to CRF to Fund Recurrent Expenditures						
	Intangible Assets						
18,180,999,606.08	CLOSING BALANCE:		17,322,004,703.69				

The Accompanying Notes Form Part of these statements

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ACCOUNTANT GENERAL
BAUCHI STATE