

**STATEMENT No.1**  
**BAUCHI STATE GOVERNMENT OF NIGERIA**  
**CASHFLOW STATEMENT FOR THE YEAR ENDED 30TH JUNE, 2020**

ANNUAL BUDGET 2020	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>	NOTES	ACTUAL 2020	ACTUAL 2019
			N	N
	<b>RECEIPTS:</b>			
61,889,990,098.04	Statutory Allocation; FAAC	1	22,998,990,075.07	51,926,786,573.97
18,722,396,338.03	Value Added Tax Allocation	1	7,219,358,345.31	13,743,379,568.14
	<b>Sub-total - Statutory Allocation</b>		<b>30,218,348,420.38</b>	<b>65,670,166,142.11</b>
15,858,675,000	Direct Taxes	2	3,651,198,900.24	6,514,158,463.88
170,922,500	Licences	2	32,970,962.94	79,989,026.60
	Mining Rents	2		
	Royalties	2		
1,227,478,950	Fees:	2	87,986,631.56	434,755,904.43
46,500,000	Fines:	2	5,416,710.00	14,511,041.31
560,484,600	Sales:	2	1,722,200.00	58,910,255.49
906,907,815	Earnings:	2	1,157,960.00	8,629,009.44
13,513,196	Sales/Rent on Government Buildings:	2	27,919,040.90	6,121,622.13
28,000,000	Sales/Rent on Lands and Others:	2	-	5,738,324.46
1,584,873,991	Repayment- General:	2	533,705,550.54	4,217,040,670.12
470	Investment Income	2	24,381.29	256,134.73
1,351,658,317.96	Interest Earned	2	692,769,687.85	952,728,486.27
500,000.00	Re-imburement	2	560,000.00	480,000.00
	<b>Sub-total - Independent Revenue</b>		<b>5,035,432,025.32</b>	<b>12,293,318,938.86</b>
	Other Revenue Source Of The Government	3		
	<b>Total Receipts</b>		<b>35,253,780,445.70</b>	<b>77,963,485,080.97</b>
	<b>Payments:</b>			
30,408,983,049.42	Personnel Cost (Including Salaries on CRF Charges)	4	15,103,662,332.06	30,196,671,550.52
5,000,000.00	State Government Contribution To Pension:	5	-	-
14,030,442,846.00	Overhead Charges:	6	8,416,016,533.12	25,887,560,013.34
8,819,563,043.00	Consolidated Revenue Fund Charges ( including Service Wide Votes)	7	3,194,935,203.64	6,474,519,910.36
4,710,112,639.08	Subvention To Parastatals:	8	1,000,724,387.24	3,388,476,792.19
	Other Operating Activities			
	<b>Other Transfers</b>	9	-	-
	<b>Total Payments</b>		<b>27,715,388,456.06</b>	<b>65,947,228,266.41</b>
	<b>Net cashflow from Operating activities</b>		<b>7,538,441,989.64</b>	<b>12,016,256,814.56</b>
	<b>Cashflows From Investment Activities:</b>			
	Capital Expenditure: Funded From Aids & Grants:	10		
9,661,845,456.03	Capital Expenditure: Administrative Sector:	11	437,953,120.11	866,590,257.41
51,933,957,743.60	Capital Expenditure: Economic Sector:	11	7,841,532,330.59	18,543,893,060.90
2,078,300,000.00	Capital Expenditure: Law & Justice:	11	79,775,003.34	83,094,614.93
-	Capital Expenditure: Regional Development:	11	-	126,985,175.00
33,175,367,742.48	Capital Expenditure: Social Service Sector:	11	3,594,364,199.10	5,791,036,784.77
	<b>Net cashflow from Investment activities</b>		<b>(11,953,624,653.14)</b>	<b>(25,411,599,893.01)</b>
	<b>Cashflows From Financing Activities:</b>			
14,158,992,948.35	<b>Proceeds from Aid and Grants</b>	10	-	-
20,248,567,747.00	<b>Proceeds from External Loan:</b>	19	<b>2,795,317,769.30</b>	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			
17,210,000,000.00	Proceeds of Loans From Other Funds	24	2,946,291,350.35	5,291,898,576.38
9,335,298,029.00	Proceeds From Other Capital Receipts	3A	-	18,258,684,523.63
1,072,921,218.87	Repayment of External Loans (Including Servicing)	19	(850,697,198.84)	(1,434,749,344.40)
3,443,049,107.00	Repayment of Treasury Bonds	20	(1,721,524,533.40)	(3,443,049,106.80)
-	Repayment of Internal Loans NTBs			
	Repayment of Loan from Development of Natural Resources			
7,379,490,277.00	Repayment of Loan from Other Funds	24	(3,796,983,114.15)	(7,719,496,954.36)
	<b>Net Cashflows From Financing Activities:</b>		<b>(627,595,746.74)</b>	<b>25,781,340,516.38</b>
	<b>Movement in Other Cash Equivalent Accounts</b>		<b>2,972,040,483.30</b>	
	(Increase)/Decrease in Investments			
	Net (Increase)/Decrease in Other Cash Equivalent Accounts		<b>2,972,040,483.30</b>	<b>(21,296,693,552.33)</b>
	<b>Total Cashflow From Other Cash Equivaaaalent Accounts</b>			
	<b>Net Cash For The Year</b>		<b>(2,070,737,926.94)</b>	<b>(8,910,696,114.40)</b>
	<b>Cash &amp; its Equivalent as at 1st January, 2020</b>		<b>17,715,817,337.02</b>	<b>26,626,513,451.42</b>
	<b>Cash &amp; its Equivalent as at 30TH JUNE, 2020</b>		<b>15,645,079,410.08</b>	<b>17,715,817,337.02</b>

*The Accompanying Notes Form Part of these statements*

SATDU ABUBAKAR PhD,ACCA,CMA,FCA.  
ACCOUNTANT GENERAL  
BAUCHI STATE

## STATEMENT No. 2

## BAUCHI STATE GOVERNMENT OF NIGERIA

## STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2020

<b>ASSETS</b>	Notes	<b>CURRENT YEAR 2020</b>	<b>PREVIOUS YEAR 2019</b>
<b>Liquid Assets:</b>		<b>N</b>	<b>N</b>
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)		4,489,260,554.27	2,242,115,005.74
Pension Account (CBN/Bank)			
Other Bank of the Treasury		9,564,408,454.06	13,405,218,335.69
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,335,709,708.01	1,833,651,765.23
Cash Held by Ministries, Department & Agencies	14	255,700,693.74	234,832,230.36
<b>TOTAL LIQUID ASSETS</b>		<b>15,645,079,410.08</b>	<b>17,715,817,337.02</b>
<b>Investments and Other Cash Assets:-</b>			
State Government Investments	15	7,878,873,578.05	11,582,228,510.21
Imprests:-	16	255,026,320.86	255,026,320.86
Advances:-	17	750,062,632.38	593,092,062.38
Revolving Loans Granted:-		-	-
Intangible Assets		-	-
Remittances in transit		13,199,674,546.32	14,887,763,021.71
<b>TOTAL INVESTMENT AND OTHER CASH ASSETS</b>		<b>22,083,637,077.61</b>	<b>27,318,109,915.16</b>
<b>LIABILITY OVER ASSETS</b>		<b>100,382,438,234.45</b>	<b>101,010,033,981.19</b>
<b>TOTAL ASSETS</b>		<b>138,111,154,722.14</b>	<b>146,043,961,233.37</b>
<b>LIABILITIES:-</b>			
<b>PUBLIC FUNDS</b>			
Consolidated Revenue Fund:		33,374,795,903.61	32,205,558,780.36
Capital Development Fund:		11,968,984,072.59	18,180,999,606.08
Trust & Other Public Funds:		(7,615,063,488.51)	(5,352,631,134.26)
Police Reward Fund			
<b>TOTAL PUBLIC FUNDS</b>		<b>37,728,716,487.69</b>	<b>45,033,927,252.18</b>
<b>EXTERNAL AND INTERNAL LOANS</b>			
External Loans States	19	45,334,055,935.79	43,389,435,365.33
Treasury Bonds			11,857,678,649.47
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	22		

Other Internal Loans (Promissory Notes)	20	10,136,154,096.07	
Internal Loans from Other Funds	24	44,912,228,202.59	45,762,919,966.39
<b>TOTAL EXTERNAL AND INTERNAL LOANS</b>		<b>100,382,438,234.45</b>	<b>101,010,033,981.19</b>
<b>OTHER LIABILITIES</b>			
Deposits:-	25	-	-
<b>TOTAL LIABILITIES</b>		<b>138,111,154,722.14</b>	<b>146,043,961,233.37</b>
<i>The Accompanying Notes Form Part of these statements</i>			

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

ACCOUNTANT GENERAL

BAUCHI STATE

STATEMENT NO. 3							
BAUCHI STATE GOVERNMENT OF NIGERIA							
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 30TH JUNE, 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				
	<b>ADD REVENUE:</b>						
	Transfer From Capital Development Fund:						
51,926,786,573.97	Statutory Allocation; FAAC	1	22,998,990,075.07	61,889,990,098.04	61,889,990,098.04		37.16
13,743,379,568.14	Value Added Tax Allocation	1	7,219,358,345.31	18,722,396,338.03	18,722,396,338.03		38.56
65,670,166,142.11	Sub-total - Statutory Allocation		30,218,348,420.38	80,612,386,436.07	80,612,386,436.07		37.49
					-		
6,514,158,463.88	Direct Taxes	2	3,651,198,900.24	15,858,675,000.00	15,858,675,000.00		23.02
79,989,026.60	Licences	2	32,970,962.94	170,922,500.00	170,922,500.00		19.29
	Mining Rents						
	Royalties						
434,755,904.43	Fees:	2	87,986,631.56	1,227,478,950.00	1,227,478,950.00		7.17
14,511,041.31	Fines:	2	5,416,710.00	46,500,000.00	46,500,000.00		11.65
58,910,255.49	Sales:	2	1,722,200.00	560,484,600.00	560,484,600.00		0.31
8,629,009.44	Earnings:	2	1,157,960.00	906,907,815.00	906,907,815.00		0.13
6,121,622.13	Sales/Rent on Government Buildings:	2	27,919,040.90	13,513,196.00	13,513,196.00		206.61
5,738,324.46	Sales/Rent on Lands and Others:	2	-	28,000,000.00	28,000,000.00		0.00
4,217,040,670.12	Repayment- General:	2	533,705,550.54	1,584,873,990.74	1,584,873,990.74		33.67
256,134.73	Investment Income	2	24,381.29	469.88	469.88		5188.83
952,728,486.27	Interest Earned	2	692,769,687.85	1,351,658,317.96	1,351,658,317.96		51.25
480,000.00	Re-imbusement	2	560,000.00	500,000.00	500,000.00		112.00
12,293,318,938.86	Sub-total - Independent Revenue		5,035,432,025.32	21,749,514,839.58	21,749,514,839.58		23.15
					-		
					-		
	Other Revenue Source Of The Government				-		
					-		
110,750,082,452.33	TOTAL REVENUE:		67,459,339,226.06				
					-		
	<b>LESS EXPENDITURE</b>						
					-		
30,196,671,550.52	Personnel Cost	4	15,103,662,332.06	30,408,983,049.42	30,408,983,049.42		49.67

-	State Government Contribution To Pension:	5	-	5,000,000.00	5,000,000.00	-
25,887,560,013.34	Overhead Charges:	6	8,416,016,533.12	14,030,442,846.00	14,030,442,846.00	59.98
6,474,519,910.36	Consolidated Revenue Fund Charges	7	3,194,935,203.64	8,819,563,043.00	8,819,563,043.00	36.23
3,388,476,792.19	Subvention To Parastatals:	8	1,000,724,387.24	4,710,112,639.08	4,710,112,639.08	21.25
-	OTHER TRANSFERS	9	-			
<b>65,947,228,266.41</b>			<b>27,715,338,456.06</b>	<b>57,974,101,577.50</b>	57,974,101,577.50	47.81
	<b>OTHER RECURRENT PAYMENT/EXPENDITURE:</b>				-	
1,434,749,344.40	Repayments: External Loans: FGN	19	850,697,198.84	1,072,921,218.87	1,072,921,218.87	79.29
3,443,049,106.80	Repayments: Treasury Bond	20	1,721,524,553.40	3,443,049,107.00	3,443,049,107.00	50.00
-	Repayments: Nigerian Treasury Bills	21	-			
-	Repayments: Development Loan Stock	22	-			
-	Repayments: Other Internal Loans (Promissory	23	-	7,379,490,277.00	7,379,490,277.00	
7,719,496,954.36	Repayments: Internal Loans from Other Funds	24	<b>3,796,983,114.15</b>			
<b>12,597,295,405.56</b>			<b>6,369,204,866.39</b>			
<b>78,544,523,671.97</b>	<b>TOTAL EXPENDITURE:</b>		<b>34,084,543,322.45</b>			
<b>32,205,558,780.36</b>	<b>OPERATING BALANCE:</b>		<b>33,374,795,903.61</b>			
	<b>APPROPRIATIONS/TRANSFERS:</b>					
	Transfer to Capital Development Fund:					
<b>32,205,558,780.36</b>	<b>Closing Balance:</b>		<b>33,374,795,903.61</b>			
	<i>The Accompanying Notes Form Part of these statements</i>					

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**SAIDU ABUBAKAR PhD,ACCA,CMA,FCA.**  
**ACCOUNTANT GENERAL**  
**BAUCHI STATE**

## STATEMENT No. 4

## BAUCHI STATE GOVERNMENT OF NIGERIA

## STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 30TH JUNE, 2020

ACTUAL PREVIOUS YR. 2019		Notes	TOTAL CAPITAL EXPENDITURE 2020	FINAL BUDGET 2020	INITIAL/ORIG. BUDGET 2020	SUPPLEMENTARY BUDGET 2020	PERFORMANCE ON TOTAL
			N	N	N	N	%
5,213,963,577.15	Opening Balance:		18,180,999,606.08				
	<b>ADD REVENUE</b>						
-	Transfer From Consolidated Revenue Fund:	9	-				
-	Aids & Grants	10	-	14,158,992,948.35	14,158,992,948.35		0.00
14,828,052,821.93	External Loans States	19	2,795,317,769.30	20,248,567,747.00	20,248,567,747.00		13.81
-	State Treasury Bonds	20	-				
	Nigerian Treasury Bills						
	Development Loan Stock	22					
	Other Internal Loans (Promissory Notes)	23					
5,291,898,576.38	Internal Loans from Other Funds	24	2,946,291,350.35	17,210,000,000.00	17,210,000,000.00		17.12
18,258,684,523.63	Miscellaneous - Other Capital Receipts	3A	-	9,335,298,029.00	9,335,298,029.00		0.00
38,378,635,921.94			5,741,609,119.65				
43,592,599,499.09	<b>TOTAL REVENUE AVAILABLE:</b>		23,922,608,725.73	51,617,560,695.35	51,617,560,695.35	-	46.35
	<b>LESS CAPITAL EXPENDITURE</b>						
866,590,257.41	Capital Expenditure: Administrative Sector:	11	437,953,120.11	9,661,845,456.03	9,661,845,456.03		4.53
18,543,893,060.90	Capital Expenditure: Economic Sector:	11	7,841,532,330.59	51,933,957,743.60	51,933,957,743.60		15.10
83,094,614.93	Capital Expenditure: Law & Justice:	11	79,775,003.34	2,078,300,000.00	2,078,300,000.00		3.84
126,985,175.00	Capital Expenditure: Regional Development:	11	-	-	-		#DIV/0!
5,791,036,784.77	Capital Expenditure: Social Service Sector:	11	3,594,364,199.10	33,175,367,742.48	33,175,367,742.48		10.83
	Capital Expenditure: Funded From Aids & Grants:	10					
25,411,599,893.01	<b>TOTAL CAPITAL EXPENDITURE:</b>		11,953,624,653.14	96,849,470,942.11	96,849,470,942.11	-	12.34
-	Less: Transfer to CRF to Fund Recurrent Expenditures		-				
	Intangible Assets						
18,180,999,606.08	<b>CLOSING BALANCE:</b>		11,968,984,072.59				

The Accompanying Notes Form Part of these statements

SAIDU ABUBAKAR PhD,ACCA,CNA,FCA.  
ACCOUNTANT GENERAL  
BAUCHI STATE