

STATEMENT No.I

BAUCHI STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

ANNUAL BUDGET 2018	CASH FLOW FROM OPERATING ACTIVITIES	NOTES	ACTUAL 2018	ACTUAL 2017
			N	N
	RECEIPTS:			
82,499,233,150.71	Statutory Allocation; FAAC	1	73,994,864,371.06	52,752,731,791.58
18,975,000,000.00	Value Added Tax Allocation	1	12,746,336,432.03	11,365,308,959.68
	Sub-total - Statutory Allocation		86,741,200,803.09	64,118,040,751.26
8,732,000,000	Direct Taxes	2	5,736,257,592.02	3,233,254,028.96
89,530,000	Licences	2	57,166,541.33	57,025,119.94
	Mining Rents	2		
	Royalties	2		
1,148,863,100	Fees:	2	176,321,745.83	214,910,067.45
33,000,000	Fines:	2	6,427,106.67	11,167,280.00
560,350,000	Sales:	2	17,527,550.00	258,238,905.00
523,654,150	Earnings:	2	2,930,111.91	21,703,322.95
16,700,000	Sales/Rent on Government Buildings:	2	4,752,069.70	2,258,182.20
8,150,000	Sales/Rent on Lands and Others:	2	904,656.85	2,190,819.74
750,100,000	Repayment- General:	2	361,423,299.10	611,423,417.92
1,058,736,980	Investment Income	2	-	1,592,131.48
200,000,000.00	Interest Earned	2	161,445,491.83	1,056,860,468.39
1,100,000.00	Re-imburement	2	302,000.00	1,525,000.00
	Sub-total - Independent Revenue		6,525,458,165.24	5,472,148,744.03
	Other Revenue Source Of The Government	3		
	Total Receipts		93,266,658,968.33	69,590,189,495.29
	Payments:			
34,913,018,478.47	Personnel Cost (Including Salaries on CRF Charges)	4	29,371,568,201.60	25,557,464,231.50
400,000.00	State Government Contribution To Pension:	5	-	14,327,475.42
28,774,780,730.36	Overhead Charges:	6	26,923,191,322.12	19,002,368,153.07
6,778,471,646.39	Consolidated Revenue Fund Charges (including Service Wide Votes)	7	4,836,977,789.40	4,243,041,784.98
8,078,830,567.02	Subvention To Parastatals:	8	3,599,424,041.37	1,789,848,753.72
	Other Operating Activities			
	Other Transfers	9	4,084,749,187.92	
	Total Payments		68,815,910,542.41	50,607,050,398.69
	Net cashflow from Operating activities		24,450,748,425.92	18,983,139,096.60
	Cashflows From Investment Activities:			
	Capital Expenditure: Funded From Aids & Grants:	10		
9,255,299,614.22	Capital Expenditure: Administrative Sector:	11	741,760,744.87	844,931,993.94
50,286,298,295.40	Capital Expenditure: Economic Sector:	11	18,991,492,470.60	18,476,877,930.23
1,628,951,591.42	Capital Expenditure: Law & Justice:	11	43,403,652.19	330,058,325.84
1,143,730,084.62	Capital Expenditure: Regional Development:	11	265,536,635.04	648,062,118.65
35,187,840,756.27	Capital Expenditure: Social Service Sector:	11	2,582,614,749.55	2,164,201,500.14
	Net cashflow from Investment activities		(22,624,808,252.25)	(22,464,131,868.80)

	Cashflows From Financing Activities:			
11,171,752,115.00	Proceeds from Aid and Grants	10	-	1,605,250,000.00
13,269,051,304.00	Proceeds from External Loan:	19	8,937,300,710.99	3,080,865,567.34
15,210,000,000.00	Proceeds from Internal Loans (Treasury Bonds)	20	-	6,532,282,441.02
	Proceeds from Internal Loans (NTBS)			
	Proceeds from Development of Natural Resources			
	Proceeds of Loans From Other Funds	24	9,423,408,192.10	3,531,847,323.06
13,391,000,000.00	Proceeds From Other Capital Receipts	3A	2,474,379,088.63	143,745,000.83
1,195,815,255.87	Repayment of External Loans (Including Servicing)	19	(804,506,319.10)	(817,358,601.90)
7,667,384.37	Repayment of Treasury Bonds	20	(3,119,134,692.30)	(4,597,532,247.24)
10,933,065,264.00	Repayment of Internal Loans NTBs			
	Repayment of Loan from Development of Natural Resources			
	Repayment of Loan from Other Funds	24	(7,813,930,570.02)	(3,171,354,900.00)
	Net Cashflows From Financing Activities:		9,097,516,410.30	6,307,744,583.11
	Movement in Other Cash Equivalent Accounts		268,279,596.39	(362,974,378.88)
	(Increase)/Decrease in Investments			-
	Net (Increase)/Decrease in Other Cash Equivalent Accounts		268,279,596.39	(362,974,378.88)
	Total Cashflow From Other Cash Equivaaalent Accounts			
	Net Cash For The Year		11,191,736,180.36	2,463,777,432.03
	Cash & its Equivalent as at 1st January, 2018		15,434,777,271.06	12,970,999,839.03
	Cash & its Equivalent as at 31ST DECEMBER, 2018		26,626,513,451.42	15,434,777,271.06

The Accompanying Notes Form Part of these statements

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

ACCOUNTANT GENERAL

BAUCHI STATE

STATEMENT No. 2

BAUCHI STATE GOVERNMENT OF NIGERIASTATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

<u>ASSETS</u>	Notes	CURRENT YEAR 2018	PREVIOUS YEAR 2017
Liquid Assets:		N	N
Cash Held by OAG:			
CRF Bank Balance (CBN/CRF Bank)		17,101,976,511.74	10,790,887,425.33
Pension Account (CBN/Bank)			
Other Bank of the Treasury		7,984,329,060.89	3,041,131,237.22
Cash Balances of Trust & Other Funds of the State			
Cash Balances with Sub-Treasuries	13	1,201,354,178.82	1,472,137,092.44
Cash Held by Ministries, Department & Agencies	14	338,853,699.97	130,621,516.07
TOTAL LIQUID ASSETS		26,626,513,451.42	15,434,777,271.06
Investments and Other Cash Assets:-			
State Government Investments	15	8,343,038,192.53	7,671,496,566.87
Imprests:-	16	260,231,320.86	258,737,820.86
Advances:-	17	587,793,141.72	581,752,933.39
Revolving Loans Granted:-		-	-
Intangible Assets		-	-
Remittances in transit		4,399,982,136.51	5,284,725,520.87
TOTAL INVESTMENT AND OTHER CASH ASSETS		13,591,044,791.62	13,796,712,841.99
LIABILITY OVER ASSETS		74,415,208,318.48	58,368,662,804.71
TOTAL ASSETS		114,632,766,561.52	87,600,152,917.76
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		32,786,597,371.36	20,073,420,526.86
Capital Development Fund:		5,213,963,577.15	7,003,683,837.68
Trust & Other Public Funds:		2,216,997,294.53	2,154,385,748.51
Police Reward Fund			
TOTAL PUBLIC FUNDS		40,217,558,243.04	29,231,490,113.05

EXTERNAL AND INTERNAL LOANS			
External Loans States	19	29,996,131,887.80	21,863,337,495.91
Treasury Bonds			
Nigerian Treasury Bills (NTBs)			
Development Loan Stock	22	-	-
Other Internal Loans (Promissory Notes)	20	42,449,106,385.54	36,144,832,885.74
Internal Loans from Other Funds	24	1,969,970,045.14	360,492,423.06
TOTAL EXTERNAL AND INTERNAL LOANS		74,415,208,318.48	58,368,662,804.71
OTHER LIABILITIES			
Deposits:-	25	-	-
TOTAL LIABILITIES		114,632,766,561.52	87,600,152,917.76
<i>The Accompanying Notes Form Part of these statements</i>			

SATDU ABUBAKAR PhD,ACCA,CNA,FCA.

ACCOUNTANT GENERAL

BAUCHI STATE

STATEMENT NO. 3							
BAUCHI STATE GOVERNMENT OF NIGERIA							
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018							
ACTUAL PREVIOUS YR. 2017		NOTES	ACTUAL YR. 2018	FINAL BUDGET 2018	INITIAL/ORIG. BUDGET 2018	SUPPLEMENTARY BUDGET 2018	VARIANCE ON FINAL BUDGET
			N	N	N	N	%
9,676,527,179.40	Opening Balance:-		20,073,420,526.86				
	ADD REVENUE:						
-	Transfer From Capital Development Fund:						
52,752,731,791.58	Statutory Allocation; FAAC	1	73,994,864,371.06	82,499,233,150.71	82,499,233,150.71		89.69
11,365,308,959.68	Value Added Tax Allocation	1	12,746,336,432.03	18,975,000,000.00	18,975,000,000.00		67.17
64,118,040,751.26	Sub-total - Statutory Allocation		86,741,200,803.09	101,474,233,150.71	101,474,233,150.71		85.48
					-		
3,233,254,028.96	Direct Taxes	2	5,736,257,592.02	8,732,000,000.00	8,732,000,000.00		65.69
57,025,119.94	Licences	2	57,166,541.33	89,530,000.00	89,530,000.00		63.85
	Mining Rents						
	Royalties						
214,910,067.45	Fees:	2	176,321,745.83	1,148,863,100.00	1,148,863,100.00		15.35
11,167,280.00	Fines:	2	6,427,106.67	33,000,000.00	33,000,000.00		19.48
258,238,905.00	Sales:	2	17,527,550.00	560,350,000.00	560,350,000.00		3.13
21,703,322.95	Earnings:	2	2,930,111.91	523,654,150.00	523,654,150.00		0.56
2,258,182.20	Sales/Rent on Government Buildings:	2	4,752,069.70	16,700,000.00	16,700,000.00		28.46
2,190,819.74	Sales/Rent on Lands and Others:	2	904,656.85	8,150,000.00	8,150,000.00		11.10
611,423,417.92	Repayment- General:	2	361,423,299.10	750,100,000.00	750,100,000.00		48.18
1,592,131.48	Investment Income	2	-	1,058,736,980.00	1,058,736,980.00		0.00
1,056,860,468.39	Interest Earned	2	161,445,491.83	200,000,000.00	200,000,000.00		80.72
1,525,000.00	Re-imburement	2	302,000.00	1,100,000.00	1,100,000.00		27.45
5,472,148,744.03	Sub-total - Independent Revenue		6,525,458,165.24	13,122,184,230.00	13,122,184,230.00		49.73
					-		
					-		
	Other Revenue Source Of The Government				-		
					-		
79,266,716,674.69	TOTAL REVENUE:		113,340,079,495.19				
					-		

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

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 31ST DECEMBER, 2018

ACTUAL PREVIOUS YR. 2017		Notes	TOTAL CAPITAL EXPENDITURE 2018	FINAL BUDGET 2018	INITIAL/ORIG. BUDGET 2018	SUPPLEMENTARY BUDGET 2018	PERFORMANCE ON TOTAL
			N	N	N	N	%
14,573,825,374.23	Opening Balance:		7,003,683,837.68				
	ADD REVENUE						
-	Transfer From Consolidated Revenue Fund:	9	-				
1,605,250,000.00	Aids & Grants	10	-	11,171,752,115.00	11,171,752,115.00		0.00
3,080,865,567.34	External Loans States	19	8,937,300,710.99	13,269,051,304.00	13,269,051,304.00		67.35
6,532,282,441.02	State Treasury Bonds	20	-				
	Nigerian Treasury Bills						
	Development Loan Stock	22					
-	Other Internal Loans (Promissory Notes)	23					
3,531,847,323.06	Internal Loans from Other Funds	24	9,423,408,192.10	15,210,000,000.00	15,210,000,000.00		61.96
143,745,000.83	Miscellaneous - Other Capital Receipts	3A	2,474,379,088.63	13,391,000,000.00	13,391,000,000.00		18.48
14,893,990,332.25			20,835,087,991.72				
29,467,815,706.48	TOTAL REVENUE AVAILABLE:		27,838,771,829.40	39,650,803,419.00	39,650,803,419.00	-	70.21
	LESS CAPITAL EXPENDITURE						
844,931,993.94	Capital Expenditure: Administrative Sector:	11	741,760,744.87	9,255,299,614.22	9,255,299,614.22		8.01
18,476,877,930.23	Capital Expenditure: Economic Sector:	11	18,991,492,470.60	50,286,298,295.40	50,286,298,295.40		37.77
330,058,325.84	Capital Expenditure: Law & Justice:	11	43,403,652.19	1,628,951,591.42	1,628,951,591.42		2.66
648,062,118.65	Capital Expenditure: Regional Development:	11	265,536,635.04	1,143,730,084.62	1,143,730,084.62		23.22
2,164,201,500.14	Capital Expenditure: Social Service Sector:	11	2,582,614,749.55	35,187,840,756.27	35,187,840,756.27		7.34
	Capital Expenditure: Funded From Aids & Grants:	10					
22,464,131,868.80	TOTAL CAPITAL EXPENDITURE:		22,624,808,252.25	97,502,120,341.93	97,502,120,341.93	-	23.20
-	Less: Transfer to CRF to Fund Recurrent Expenditures		-				
	Intangible Assets						
7,003,683,837.68	CLOSING BALANCE:		5,213,963,577.15				

The Accompanying Notes Form Part of these statements

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

ACCOUNTANT GENERAL
BAUCHI STATE