

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