

| 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> | | | | | | |
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SAIDU ABUBAKAR Ph.D,ACCA,CMA,FCA.

ACCOUNTANT GENERAL

BAUCHI STATE