



**KOGI STATE GOVERNMENT  
CONSOLIDATED CASHFLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

	Notes	2016 ₦
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts from non-exchange transaction</b>		
Statutory Allocation	5	23,974,675,189
Share of Value Added Tax	6	7,694,488,524
Exchange difference	7	3,248,871,649
Refund from Federal Government	8	11,211,573,328
Excess Petroleum Tax	9	4,920,231,861
Solid Minerals (Oil Excess Revenue)	10	5,527,919
Excess Bank Charges recovered	11	23,042,118
Revenue taxes	12	5,929,504,610
Licence and Permits	13	78,791,050
Fines, Fees and Levies	14	487,729,810
		<b>57,574,436,058</b>
<b>Receipt from non-exchange transactions</b>		
Revenue from MDAs	15	3,569,396,049
Other Revenue	17	146,473,334
		<b>3,715,869,383</b>
<b>Payment</b>		
Employees Cost	18	39,616,434,707
Other allowances	19	655,440,323
Travelling Expenses	20	2,195,297,451
Printing and Stationery	21	86,606,446
Communication and Postages	22	410,358,130
Fuel and Lubricant	23	57,192,805
Bank Charges		310,550,402
Gift and Donations	25	186,029,048
Security Expenses	26	8,961,901,422
Office General Expenses	27	3,825,307,741
Cultural and Tourism Expenses	28	53,620,800
Rent	29	33,727,607
Education and Science Development Expenses	30	87,466,885
Sport and Youth Development	31	163,416,250
Medical Expenses	32	229,737,130
Revenue Collection Expenses	33	212,604,298
Grant/Contribution and Subvention	34	99,447,292
Other Expenses	35	2,692,748,905
Prior Year Adjustment(2015 Salary)		(6,790,546,527)
		<b>53,087,341,116</b>
<b>Net cashflow from Operating Activities</b>		<b>8,202,964,325</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	41	(15,828,823,277)
Sinking Fund Account	45	(2,952,000,000)
<b>Net cash flows used in investing activities</b>		<b>(18,780,823,277)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Budget Augmentation conditional Facility		8,514,000,000
Federal Government bail out loan		9,908,463,070
SUBEB		1,944,045,744
Federal Government Bond		805,389,617
Finance Income	16	1,522,637
Finance Charges	36	(2,493,213,197)
<b>Net Cashflow from financing activities</b>		<b>18,680,207,872</b>
<b>Movement in other cash equivalent accounts</b>		
Net(increase)/Decrease in other Cash Equivalent		6,547,661,756
Net Cash and Cash Equivalent for the year		8,102,348,920
Cash and Cash Equivalent brought forward		5,748,478,633
<b>Closing Cash and Cash Equivalent</b>		<b>20,398,489,309</b>