

**ABA NORTH LOCAL GOVERNMENT
EZIAMA**

STATEMENT 1

**STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018**

NCOA	PARTICULARS	NOTE	2018		2017
			AMOUNT	TOTAL	
			₦	₦	₦
3	ASSETS				
31	Current Assets				
3101	Cash and Cash Equivalents Held by Treasurer	26.1	899,349.91		4,687,501.39
3102	Cash and Cash Equivalents Held by Departments	26.4	132,066,986.25		
3105	Inventories	29			
3106	Receivables	27.1	8,581,460.00		7,067,000.00
3108	Prepayments	28			
	Total Current Assets A			141,547,796.16	11,754,501.39
32	Non-Current Assets				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
	Total Non-Current Assets B			--	--
	Total Assets C = A + B			141,547,796.16	11,754,501.39
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	355,900.00		
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			355,900.00	--
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E			--	--
	Total Liabilities F = D + E			355,900.00	--
	Net Assets:				
	G = C – F			141,191,896.16	11,754,501.39

	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	141,191,896.16		11,754,501.39
	Total Net Assets/Equity: H = G			141,191,896.16	11,754,501.39

.....
Treasurer

.....
Chairman

NAME

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DATE

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The accompanying notes forms-an integral part of the General Purpose Financial Statement (GPFS)

**ABA NORTH LOCAL GOVERNMENT
EZIAMA**

STATEMENT 2

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2018**

NCOA	PARTICULARS	NOTE	2018		2017
			AMOUNT	TOTAL	
			₦	₦	₦
1	REVENUE				
1101	Government Share of FAAC (Statutory Revenue)	1	1,247,380,754.02		755,910,674.55
1102	Government Share of FAAC (VAT Revenue)	2	309,195,630.21		--
1201	Tax revenue	3	2,149,900.00		2,225,900.00
1202	Non-tax revenue	4	15,511,031.97		44,457,672.94
1301	Aids	7	--		--
1302	Grants	7	--		--
1401	Transfer from consolidated revenue fund	9	4,687,501.39		248,226.97
1402	Other capital receipts	9.1	264,705,882.35		--
1501	Transfer Receipts	10	--		--
	Total Revenue (a)			1,843,630,699.94	802,842,474.46
2	EXPENDITURE				
2101	Salary	11	729,558,112.04		717,379,902.24
2102	Allowances and social contribution	11	--		--
2103	Social benefits	12	--		--
2202	Overhead cost	13	113,789,307.00		73,708,070.83
2204	Grants and Contributions	14	--		
2207	Transfer Payments	21	859,091,384.74		
	Total Expenditure (b)			1,702,438,803.78	791,087,973.07
3	ASSETS				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
3202	Investment Property	33			
	Total Assets (c)			--	--

	Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)			141,191,896.16	11,754,501.39
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue / (Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			141,191,896.16	11,754,501.39

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Treasurer

.....
Chairman

NAME

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DATE

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The accompanying notes forms-an integral part of the General Purpose Financial Statement (GPFS)

**ABA NORTH LOCAL GOVERNMENT
EZIAMA**

STATEMENT 4

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 2018**

NCOA	PARTICULARS	NOTE	2018		2017
			AMOUNT	TOTAL	
			₦	₦	₦
	CASH FLOWS FROM OPERATING ACTIVITIES				
	Inflows				
1101	Government Share of FAAC (Statutory Revenue)	1	1,247,380,754.02		755,910,674.55
1102	Government Share of FAAC (VAT Revenue)	2	309,195,630.21		--
1201	Tax revenue	3	2,149,900.00		2,225,900.00
1202	Non-tax revenue	4	15,511,031.97		44,457,672.94
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund to CDF	9			
1402	Other capital receipts	9.1	264,705,882.35		
1501	Transfer Receipts	10			
	Total Inflow from Operating Activities (A)			1,838,943,198.55	802,594,247.49
	Outflows				
2101	Salary	11	729,558,112.04		717,379,902.24
2102	Allowances and social contribution	11			--
2103	Social benefits	12			--
2202	Overhead cost	13	113,789,307.00		73,708,070.83
2204	Grants & contributions	14			
2207	Transfer Payments	21	859,091,384.74		
	Total Outflow from Operating Activities (B)			1,702,438,803.78	791,087,973.07
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			136,504,394.77	11,506,274.42
	CASH FLOW FROM INVESTING ACTIVITIES				

3201	Purchase/Construction of PPE	32	5,301,000.00		
3202	Purchase/Construction of Investment Property	33			
3109	Acquisition of Investments	31			
1402	Proceeds from Sale of PPE	32			
1402	Proceeds from sale of Investment Property	33			
1402	Proceeds from sale of Investment	31			
1202	Dividend Received	31			
	Net Cash Flow from Investing Activities				
	CASH FLOW FROM FINANCING ACTIVITIES				
3106	Receivables	27	(8,581,460.00)		(7,067,000.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	355,900.00		
	Net Cash Flow from Financing Activities			(8,225,560.00)	(7,067,000.00)
	Net Cash Flow from all Activities			128,278,834.77	4,439,274.42
	Cash & its equivalent as at 1/1/2018	26		4,687,501.39	248,226.97
	Cash & its equivalent as at 31/12/2018	26		132,966,336.16	4,687,501.39
	Certificate of Deposits	31.1			

.....
Treasurer

.....
Chairman

NAME

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DATE

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The accompanying notes forms-an integral part of the General Purpose Financial Statement (GPFS)

**ABA NORTH LOCAL GOVERNMENT
EZIAMA**

STATEMENT 5

**STATEMENT OF COMPARISON
OF BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2018**

S/N	Statement	Particulars
1.	5.1	COMPARATIVE STATEMENT OF REVENUE
2.	5.2	COMPARATIVE STATEMENT OF EXPENDITURE
3.	5.3	COMPARATIVE STATEMENT OF ASSETS
4.	5.4	COMPARATIVE STATEMENT OF LIABILITIES/EQUITIES

**ABA NORTH LOCAL GOVERNMENT
EZIAMA**

STATEMENT 5.1

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2018**

**COMPARATIVE
STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2018**

Head/ Sub- Heads	Last Sub- Head	Details of Revenue	NOTE	Total Approved Estimate	Actual Revenue	Variance
				₦	₦	₦
1		REVENUE				
11		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
1101		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
	01	Statutory Allocation		2,457,317,320.99	1,247,380,754.02	1,209,936,566.97
	02	Value added Tax (VAT)		74,998,700.00	309,195,630.21	(234,196,930.21)
	03	Excess Crude		--	264,705,882.35	(264,705,882.35)
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		2,532,316,020.99	1,821,282,266.58	711,033,754.41
		TOTAL GOVERNMENT SHARE OF FAAC (1101)		2,532,316,020.99	1,821,282,266.58	711,033,754.41
		TOTAL GOVERNMENT SHARE OF FAAC (11)				
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		1,500,000.00	1,626,900.00	(126,900.00)
	06	Development tax/levy		10,000,000.00	523,000.00	9,477,000.00
	09	Other service taxes		--	--	--
		Sub-Total TAX REVENUE (120101)		11,500,000.00	2,149,900.00	9,350,100.00
		Sub-Total TAX REVENUE (1201)				
1202		NON-TAX REVENUE				

120201		LICENCES				
	12	Daily Market Tolls		700,000.00	90,000.00	610,000.00
	17	Dried fish & meat licences		--	--	--
	20	Hawker's permits		300,000.00	9,000.00	291,000.00
	24	Abattoir/slaughter licences				
	26	Hiring services				
	31	Liquor licences		1,230,000.00	120,000.00	1,110,000.00
	37	Trade permit licences				
	40	Radio/TV Licence		200,000.00	210,000.00	(10,000.00)
		Sub-Total Licences (120201)		2,430,000.00	429,000.00	2,001,000.00
120204		FEES				
	17	Contractor registration fees		400,000.00	210,000.00	190,000.00
	18	Marriage/divorce fees				
	26	Court summons/oath fees		70,000.00	4,000.00	66,000.00
	27	Tender fees		1,000,000.00	60,000.00	940,000.00
	36	Bill board advertisement fees		500,000.00	2,840,000.00	(2,340,000.00)
	42	Association fees		115,000.00	30,000.00	85,000.00
	43	Birth & death registration fees		200,000.00	2,000.00	198,000.00
	48	Development levies		120,000.00	80,000.00	40,000.00
	49	Business/trade operating fees		100,000.00	583,000.00	(483,000.00)
	50	App. Temp. Structure		150,000.00	6,500.00	143,500.00
	54	Parking fees		250,000.00	3,070,000.00	(2,820,000.00)
	59	Right of occupancy fees		300,000.00	9,000.00	291,000.00
	60	Building plan approval fees		1,000,000.00	274,000.00	726,000.00
	62	Publication fees		100,000.00	10,000.00	90,000.00
	63	Hospital service registration fees		80,000.00	270,000.00	(190,000.00)
	64	Hospital service charges		400,000.00	412,100.00	(12,100.00)
	65	Sports/recreational facilities fees		500,000.00	5,000.00	495,000.00
	66	Indigenship registration fees/Others		1,200,000.00	125,500.00	1,074,500.00
		Sub-Total Fees I (120204)		6,485,000.00	7,991,100.00	(1,506,100.00)
120207		EARNINGS				
	06	Earnings from toll gates		150,000.00	1,085,031.97	(935,031.97)
	14	Earnings from ict services/Others		13,000,000.00	6,000,900.00	6,999,100.00
	20	Earnings from guest houses		--	--	--
		Sub-Total Earnings (120207)		13,150,000.00	7,085,931.97	6,064,068.03
120208		RENT ON GOVERNMENT BUILDING				
	01	Rent on government quarters		500,000.00	5,000.00	495,000.00
		Sub-Total Rent (120208)		500,000.00	5,000.00	495,000.00
120211		INVESTMENT INCOME				
	03	Other investment income				
		Sub-Total Investment Income (120211)				
		Non- Tax Revenue (1202)		22,565,000.00	15,511,031.97	7,053,968.03
		Total INDEPENDENT REVENUE (12)		34,065,000.00	17,660,931.97	16,404,068.03
1401		Transfer from consolidated revenue fund				
		TOTAL REVENUE		2,566,381,020.99	1,838,943,198.55	727,437,822.44

**ABA NORTH LOCAL GOVERNMENT
EZIAMA**

STATEMENT 5.2

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2018**

**COMPARATIVE
STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2018**

Head/ Sub- Heads	Last Sub- Head	Details of Expenditure	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
2		EXPENDITURES				
21		PERSONNEL COST				
2101		SALARY				
210101		SALARIES AND WAGES				
	01	Salary		858,114,370.00	729,558,112.04	128,556,257.96
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)				
		Sub-Total Salary (2101)		858,114,370.00	729,558,112.04	128,556,257.96
2102		ALLOWANCES & SOCIAL CONTRIBUTION:				
	01	Rent Subsidy				
	02	Transport Allowances				
	03	Meal Subsidy				
	04	Utility Allowances				
	05	Entertainment Allowances				
	07	Leave Transport Grants				
	06	Domestic Servant Allowances				
	07	Motor Vehicle				
	17	Journal				
		Sub-Total Allowances & Social Contribution				
		TOTAL PERSONNEL COST (21)		858,114,370.00	729,558,112.04	128,556,257.96

22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		7,800,000.00	3,171,151.00	4,628,849.00
	02	Local travel & transport Others		6,500,000.00	11,151,500.00	(4,651,500.00)
	03	Non Accident Bonus				
		Sub-Total Travel & Transport (220201)		14,300,000.00	14,322,651.00	(22,651.00)
220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables		2,000,000.00	467,000.00	1,533,000.00
	05	Printing & Non Security Documents		7,050,000.00	1,865,700.00	5,184,300.00
		Sub-Total Materials & Supplies (220203)		9,050,000.00	2,332,700.00	6,717,300.00
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		3,900,000.00	1,330,910.00	2,569,090.00
	13	Minor Road Maintenance		800,000.00	500,000.00	300,000.00
		Sub-Total Maintenance Services (220204)		4,700,000.00	1,830,910.00	2,869,090.00
220205		Training				
	01	Local Training		4,100,000.00	209,000.00	3,891,000.00
		Sub-Total Training (220205)		4,100,000.00	209,000.00	3,891,000.00
220206		Other Service				
	04	Security Vote (Including Operations)		54,000,00.00	34,000,000.00	20,000,000.00
	05	Clearing & Fumigation		700,000.00	315,000.00	385,000.00
	06	National Security & Civil Defence Services Corps		3,000,000.00	1,100,000.00	1,900,000.00
		Sub-Total Other Services (220206)		57,700,000.00	35,415,000.00	22,285,000.00
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost		1,650,000.00	1,117,200.00	532,800.00
		Sub-Total Fuel & Lubricants General (220208)		1,650,000.00	1,117,200.00	532,800.00
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)		--	--	--
	04	Others Consolidated fund Bank Charges)		500,000.00	1,991,240.00	(1,491,240.00)
		Sub-Total Financial Charges (220209)		500,000.00	1,991,240.00	(1,491,240.00)

220210		Miscellaneous expenses				
	01	Refreshment & meals		5,550,000.00	15,157,000.00	(9,607,000.00)
	02	Honorarium & Sitting Allowance		1,600,000.00	2,315,000.00	(715,000.00)
	03	Publicity & Adverts		2,700,000.00	1,012,606.00	1,687,394.00
	07	Welfare Packages		6,700,000.00	6,365,000.00	335,000.00
	28	Legislative Council Maintenance		24,000,000.00	22,920,000.00	1,080,000.00
	34	Disposal of Waste/Unidentified Corpse		700,000.00	3,500,000.00	(2,800,000.00)
		Sub-Total Miscellaneous expenses(220210)		41,250,000.00	51,269,606.00	(10,019,606.00)
		Total OVERHEAD COST (2202)		133,250,000.00	108,488,307.00	24,761,693.00
		OTHER RECURRENT EXP. COSTS		40,000,000.00	5,301,000.00	34,699,000.00
2204		GRANTS & CONTRIBUTIONS				
220401		Grants & Contributions				
2207		TRANSFERS				
220701		Transfer Payments to Govt. Establishments		888,805,325.41	888,805,325.41	--
		TOTAL OTHER RECURRENT EXP COSTS (22)				
		CAPITAL EXPENDITURE				
		TOTAL EXPENDITURE		1,920,169,695.41	1,732,152,744.45	188,016,950.96

**ABA NORTH LOCAL GOVERNMENT
EZIAMA**

STATEMENT 5.3

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2018**

**COMPARATIVE
STATEMENT OF ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Head/ Sub- Head	Last Sub- Head	Details of Assets	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
3		ASSETS				
31		CURRENT ASSETS				
3101		CASH/BANK BALANCES HELD BY TREASURER				
310101		CONSOLIDATED REVENUE FUND				
	01	Cash Balance Consolid. Revenue Fund			899,349.91	
		Sub-Total Consolidated Revenue Fund (310101)				
310103		CONTINGENCY FUND				
	01	Cash Balance Contingency Fund			132,066,986.35	
		Sub-Total Contingency Fund (310103)				
		Sub-Total Cash/Bank Balances Held By Treasurer (3101)				
3106		RECEIVABLES				
310601		PERSONAL ADVANCES				
	01	Personal Advances				
		Sub Total Personal Advances (310601)				
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances			8,581,460.00	
		Sub Total Administrative Advances (310602)				

310603		IMPRESTS				
	01	Imprests				
		Sub Total Imprests (310603)				
		Sub-Total Receivables (3106)			8,581,460.00	
		TOTAL CURRENT ASSETS (31)				
32		NON-CURRENT ASSETS				
3201		PROPERTY, PLANT & EQUIPMENT				
320101		LAND & BUILDING-GENERAL				
	01	Land & building-administrative				
		Sub Total Land & Building (320101)				
		Sub-Total Property, Plant And Equipment (3201)				
		TOTAL NON-CURRENT ASSETS				
		TOTAL ASSETS			141,547,796.16	

**ABA NORTH LOCAL GOVERNMENT
EZIAMA**

STATEMENT 5.4

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2018**

**COMPARATIVE
STATEMENT OF LIABILITIES/EQUITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

Head/ Sub- Heads	Last Sub- Head	Details of Liability / Equity	NOTE	Total Approved Estimates	Actual Liability/ Equity	Variance
				₦	₦	₦
4		LIABILITIES / EQUITY				
41		CURRENT LIABILITIES				
4101		DEPOSITS			355,900.00	
42		NON-CURRENT LIABILITIES				
43		CAPITAL & RESERVES				
4301		CAPITAL				
430101		Capital Represented by PPE				
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			141,191,896.16	
		TOTAL CAPITAL & RESERVES (43)			141,191,896.16	
		TOTAL LIABILITIES/ EQUITIES			141,547,796.16	

**ABA NORTH LOCAL GOVERNMENT
EZIAMA**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

**STATEMENT 6
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE	DETAILS	REF. NOTE	2016		2015
	Net Share of Statutory Allocation from FAAC		₦	₦	₦
1	This represents allocation made to the three tiers of Government from the Federation Account in line with the provisions of the Government share of FAAC (Statutory Revenue)	1a			
	Add: Deduction at source for Loan Repayment	1b			
	Share of Statutory Allocation – Other Agencies	1c			
	Share of Allocation from Excess Crude Oil	1d			
	Total (Gross) FAAC Allocation to ABN LG			1,247,380,754.02	

DETAILS

2018						2017
MONTH	1a NET RECEIPT	1b DEDUCTI ON AT SOURCE	1c ALLOCATION TO OTHER AGENCIES	1d SHARE OF EXCESS CRUDE	TOTAL	TOTAL
	₦	₦	₦	₦	₦	₦
January					103,690,081.28	
February					--	
March					104,390,089.16	
April					114,987,237.27	
May					111,758,462.89	
June					117,900,112.24	
July					114,483,766.56	
August					114,365,358.38	
Sept.					110,523,049.97	
October					118,410,522.81	
November					130,563,776.18	
December					106,308,297.28	
TOTAL					1,247,380,754.02	

2	Value Added Tax			
			2018	2017
			₪	₪
	This represent share of VAT to the three tiers of government in line with the provisions of the VAT Act			
	Share of Value Added Tax (VAT)	2a		309,195,630.21

DETAILS

2a		2018			2017
	MONTH	NET RECEIPT	DEDUCTION	TOTAL	TOTAL
		₪	₪	₪	₪
	JANUARY			29,370,442.64	
	FEBRUARY			--	
	MARCH			25,525,952.23	
	APRIL			27,023,523.73	
	MAY			28,114,940.33	
	JUNE			25,593,142.71	
	JULY			24,529,813.43	
	AUGUST			34,911,438.94	
	SEPTEMBER			23,782,133.61	
	OCTOBER			32,015,538.14	
	NOVEMBER			28,180,223.06	
	DECEMBER			30,148,481.39	
	TOTAL			309,195,630.21	

NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
3	Tax Revenue		
	Other service taxes	2,149,900.00	
	Total Tax Revenue		
4	Non - Tax Revenue		
	LICENCES		
	Registration of voluntary organizations		
	Bake house licence		
	Hawker's permits		
	Trade permit licences		
	Sub-Total Licences	15,511,031.97	
	FEES		
	<i>Right of occupancy fees</i>		
	<i>Hospital service registration fees</i>		
	<i>Hospital service charges</i>		
	<i>Indigenship registration fees</i>		
	Sub-Total Fees		
	EARNINGS		
	<i>Earnings from toll gates</i>		
	<i>Earnings from commercial activities</i>		
	Sub-Total Earnings		
7	AID AND GRANTS		
	Domestic Aids		
	Total AID AND GRANTS		

10	TRANSFER FROM OTHER GOVERNMENT ENTITIES – JOINT ACCOUNTS ALLOCATION COMMITTEE (JAAC)		
	JANUARY		
	FEBRUARY		
	MARCH		
	APRIL		
	MAY		
	JUNE		
	JULY		
	AUGUST		
	SEPTEMBER		
	OCTOBER		
	NOVEMBER		
	DECEMBER		
	TOTAL		
11	SALARY		
	SALARIES AND WAGES		
	Salary	729,558,112.04	
	Sub-Total Salaries and Wages		
	Housing fund contribution		
	Sub-Total Allowances & Social Contributions		
11.2	PERSONNEL ANALYSIS		
	Total No. of Employees at the Beginning of the Yr.		
	TOTAL NO. OF EMPLOYEES AT THE END OF THE YR.		

13	OVERHEAD COSTS		
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	14,322,651.00	
	Utilities	--	
	Materials & Supplies	2,332,700.00	
	Maintenance Services	1,830,910.00	
	Training	209,000.00	
	Consulting and Professional Services	43,824,440.00	
	Miscellaneous Expenses	51,269,606.00	
	TOTAL		113,789,307.00
14	GRANTS & CONTRIBUTIONS		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	266,641,597.62	
	Administrative	444,402,662.71	
	Other sundry deductions	177,761,065.08	
	Total		888,805,325.41

NOTE 26**CASH AND BANK BALANCES**

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			N	N
A	CASH- IN- HAND			--
B	CASH AT BANKS:			
i.	First Bank Plc	2032745113	413,001.84	
ii	First Bank Plc	3027191928	463,720.97	
lii	Zenith Bank	1012571979	22,627.10	
	TOTAL CASH AT BANK			899,349.91
C	Balance At JAAC			132,066,986.25
	TOTAL			132,966,336.16

NOTE 27**RECEIVABLES****OUTSTANDING ADVANCES AS AT DECEMBER 31, 2018**

S/N	DETAILS	FOLIO	AMOUNT N
1	Nwaubani Patricia	17	15,000
2	Chioma P. Okala	29	30,000
3	Denwosu A. Chibuike	47	984,500
4	Juliet Ibe (Ogboso)	57	5,000
5	Nwadibia Chibuike	83	5,000
6	Barr. Uche Ihemanma	99	105,000
7	Onwuka M. Chinyere	105	5,000
8	Ufomba P. O.	113	10,000
9	Barr. Chijioke Nwogu	137	280,000
10	Hon. Prince Stanley Ogbonna	145	835,000
11	Anosike Chidinma	153	1,950,960
12	Destiny Jumbo	155	50,000
13	Emeka Orji (COS)	165	105,000
14	Kalu Idika (Hon)	169	180,000
15	Patricia Ogbonna	171	970,000
16	Hon. Eke Udensi	175	10,000
17	Hon. Njoku Edna	177	20,000

18	Hon. Nwamuah Kelechukwu	181	100,000
19	Uche and Eze	185	40,000
20	Hon. Alozie Chisom	194	40,000
21	Hon. Joy Eze	196	10,000
22	Iheanyi Ukaegbu	198	50,000
23	Kenneth Ekwueme	206	30,000
24	Hon. Chibuzo Nnaoma	208	150,000
25	Bestman Ahiwe	232	300,000
26	Com. Ijeoma L. Chidinma	234	100,000
27	Prince Nnaemeka Ogbonna	236	50,000
28	Chinedu Azurundu	238	21,000
29	Obaa Nnaemela	242	2,130,000
	TOTAL		<u>8,581,460</u>

NOTE 35 DEPOSITS

OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2018

S/N	DETAILS	FOLIO	AMOUNT
			₦
1.	Staff Welfare Association	3	355,400.00
2.	Works Welfare Ass.	36	500.00
	Total		<u>355,900.00</u>

NOTE 46 ACCUMULATED SURPLUSES /(DEFICITS)

		₦	₦
	ACCUMULATED SURPLUSES /(DEFICITS)		
	Balance C/D	4,687,501.39	
	Balance C/D AT JAAC	29,713,940.67	
	Total Balance C/D		34,401,442.06
	Surplus/Deficit for the year	899,349.91	
	Adjustments during the year		
	BALANCE B/D		
	Balance B/D AT JAAC	132,066,986.25	
	Total Balance B/D		<u>132,966,336.16</u>