

**ABA NORTH LOCAL GOVERNMENT  
EZIAMA**

**STATEMENT 1**

**STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2019**

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
<b>3</b>	<b>ASSETS</b>				
<b>31</b>	<b>Current Assets</b>				
3101	Cash and Cash Equivalents Held by Treasurer	26.1	13,493,422.46		899,349.91
3102	Cash and Cash Equivalents Held by Departments	26.4	1,353,811.99		132,066,986.25
3106	Receivables	27.1	70,394,000.00		8,581,460.00
3108	Prepayments	28			
3105	Inventories	29			
	<b>Total Current Assets A</b>			<b>85,241,234.45</b>	<b>141,547,796.16</b>
<b>32</b>	<b>Non-Current Assets</b>				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
	<b>Total Non-Current Assets B</b>			<b>--</b>	<b>--</b>
	<b>Total Assets C = A + B</b>			<b>85,241,234.45</b>	<b>141,547,796.16</b>
<b>4</b>	<b>LIABILITIES</b>				
<b>41</b>	<b>Current Liabilities</b>				
<b>4101</b>	Deposits	35	22,935,330.00		355,900.00
<b>4102</b>	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	<b>Total Current Liabilities D</b>			<b>22,935,330.00</b>	<b>355,900.00</b>
<b>42</b>	<b>Non-Current Liabilities</b>				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	<b>Total Non-Current Liabilities E</b>			<b>--</b>	<b>--</b>

	<b>Total Liabilities</b>	<b>F = D + E</b>			<b>22,935,330.00</b>
					<b>355,900.00</b>
	<b>Net Assets:</b>				
	<b>G = C – F</b>			<b>62,305,904.45</b>	<b>141,191,896.16</b>
	<b>NET ASSETS/EQUITY</b>				
<b>43</b>	<b>CAPITAL &amp; RESERVES</b>				
4301	Capital	44			
4302	Reserves	46	62,305,904.45		141,191,896.16
	<b>Total Net Assets/Equity:</b>			<b>62,305,904.45</b>	<b>141,191,896.16</b>
	<b>H = G</b>				

.....  
**Treasurer**

.....  
**Chairman**

**NAME** .....

.....

**DATE** .....

.....

*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, 2019**

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
1	<b>REVENUE</b>				
1101	Government Share of FAAC (Statutory Revenue)	1	1,327,248,412.17		1,247,380,754.02
1102	Government Share of FAAC (VAT Revenue)	2	357,849,172.56		309,195,630.21
1201	Tax revenue	3	2,225,900.00		2,149,900.00
1202	Non-tax revenue	4	44,457,672.94		15,511,031.97
1301	Aids	7.1			--
1302	Grants	7.2			--
1401	Transfer from consolidated revenue fund	9.1	132,966,336.16		4,687,501.39
1402	Other capital receipts	9.2	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10	--		--
	<b>Total Revenue (a)</b>			<b>2,083,571,023.24</b>	<b>1,843,630,699.94</b>
2	<b>EXPENDITURE</b>				
2101	Salary	11	900,576,316.36		729,558,112.04
2102	Allowances and social contribution	11	--		--
2103	Social benefits	12	--		--
2202	Overhead cost	13	47,000,000.00		113,789,307.00

2204	Grants and Contributions	14			--
2207	Transfer Payments	21	1,073,688,802.43		859,091,384.74
	<b>Total Expenditure (b)</b>			<b>2,021,265,118.79</b>	<b>1,702,438,803.78</b>
3	<b>ASSETS</b>				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
3202	Investment Property	33			
	<b>Total Assets (c)</b>			<b>--</b>	<b>--</b>
	<b>Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)</b>			<b>62,305,904.45</b>	<b>141,191,896.16</b>
1405	Gain/Loss on Disposal of Asset	22			
	<b>Total Non - Operating Revenue / (Expenses) (e)</b>				
	<b>Net Surplus/(Deficit) for the Period f = ( d+e)</b>			<b>62,305,904.45</b>	<b>141,191,896.16</b>

.....  
**Treasurer**

.....  
**Chairman**

**NAME** .....

.....

**DATE** .....

.....

*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, 2019**

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
	<b>Inflows</b>				
1101	Government Share of FAAC (Statutory Revenue)	1	1,327,248,412.17		1,247,380,754.02
1102	Government Share of FAAC (VAT Revenue)	2	357,849,172.56		309,195,630.21
1201	Tax revenue	3	2,225,900.00		2,149,900.00
1202	Non-tax revenue	4	44,457,672.94		15,511,031.97
1301	Aids	7.1			
1302	Grants	7.2			
1401	Transfer from consolidated revenue fund to CDF	9.1			
1402	Other capital receipts	9.2	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10	--		
	<b>Total Inflow from Operating Activities (A)</b>			<b>1,950,604,687.08</b>	<b>1,838,943,198.55</b>
	<b>Outflows</b>				
2101	Salary	11.1	900,576,316.36		729,558,112.04
2102	Allowances and social contribution	11.2	--		
2103	Social benefits	12	--		
2202	Overhead cost	13	47,000,000.00		113,789,307.00
2204	Grants & contributions	14			
2207	Transfer Payments	21	1,073,688,802.43		859,091,384.74
	<b>Total Outflow from Operating Activities (B)</b>			<b>2,021,265,118.79</b>	<b>1,702,438,803.78</b>
	<b>Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)</b>			<b>(70,660,431.71)</b>	<b>136,504,394.77</b>
	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
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			
	<b>Net Cash Flow from Investing Activities</b>				
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
<b>3106</b>	<b>Receivables</b>	27	(70,394,000.00)		(8,581,460.00)
<b>3110</b>	<b>Capital grant received</b>	44			
<b>3110</b>	Proceeds from Borrowings	43			
<b>3110</b>	Repayment of Borrowings	43			
<b>4101</b>	Deposits	35	22,935,330.00		355,900.00
	<b>Net Cash Flow from Financing Activities</b>			(47,458,670.00)	(8,225,560.00)
	<b>Net Cash Flow from all Activities</b>			(118,119,101.71)	128,278,834.77
	Cash & its equivalent as at 1/1/2019	26		132,966,336.16	4,687,501.39
	Cash & its equivalent as at 31/12/2019	26		14,847,234.45	132,966,336.16
	Certificate of Deposits	31.1			

.....  
**Treasurer**

.....  
**Chairman**

**NAME** .....

.....

**DATE** .....

.....

*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, 2019**

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

**ABA NORTH LOCAL GOVERNMENT  
EZIAMA**

**STATEMENT 5.1**

**STATEMENT OF COMPARISON OF  
BUDGET AND ACTUAL AMOUNTS FOR  
THE YEAR ENDED DECEMBER 31, 2019**

**COMPARATIVE  
STATEMENT OF REVENUE  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Head/ Sub- Heads	Last Sub- Head	Details of Revenue	NO TE	Total Approved Estimate	Actual Revenue	Variance
				₦	₦	₦
<b>1</b>		<b>REVENUE</b>				
<b>11</b>		<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>				
<b>1101</b>		<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>1</b>			
	01	Statutory Allocation		1,700,000,000.00	1,546,071,941.58	153,928,058.42
	02	Value added Tax (VAT)	2	400,000,000.00	357,849,172.56	42,150,827.44
	03	Excess Crude				
		<b>TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>		<b>2,100,000,000.00</b>	<b>1,903,921,114.14</b>	<b>196,078,885.86</b>
		<b>TOTAL GOVERNMENT SHARE OF FAAC (1101)</b>		<b>2,100,000,000.00</b>	<b>1,903,921,114.14</b>	<b>196,078,885.86</b>
		<b>TOTAL GOVERNMENT SHARE OF FAAC (11)</b>				
<b>12</b>		<b>INDEPENDENT REVENUE</b>				
<b>1201</b>		<b>TAX REVENUE</b>				
<b>120101</b>		<b>PERSONAL TAXES</b>				
	<b>01</b>	Community Development/Poll Tax				
	<b>06</b>	Development tax/levy		4,700,000.00	2,225,900.00	2,474,100.00
	09	Other service taxes				
		<b>Sub-Total TAX REVENUE (120101)</b>		<b>4,700,000.00</b>	<b>2,225,900.00</b>	<b>2,474,100.00</b>
		<b>Sub-Total TAX REVENUE (1201)</b>				
<b>1202</b>		<b>NON-TAX REVENUE</b>				



<b>120201</b>		<b>LICENCES</b>			
	12	Bicycles licence& hire permits/ others			
	17	Dried fish & meat licences			
	20	Hawker's permits	5,000,000.00	4,000,000.00	1,000,000.00
	24	Abattoir/slaughter licences			
	26	Hiring services			
	31	Liquor licences	2,500,000.00	2,000,000.00	500,000.00
	37	Trade permit licences	3,000,000.00	2,457,672.94	542,327.06
	40	Lottery permit			
		<b>Sub-Total Licences (120201)</b>	<b>10,500,000.00</b>	<b>8,457,672.94</b>	<b>2,042,327.06</b>
<b>120204</b>		<b>FEES</b>			
	17	<i>Contractor registration fees</i>	3,000,3000.00	2,500,000.00	500,000.00
	18	<i>Marriage/divorce fees</i>			
	26	<i>Court summons/oath fees</i>			
	27	<i>Tender fees</i>	6,500,000.00	5,000,000.00	1,500,000.00
	36	<i>Bill board advertisement fees</i>			
	42	<i>Association fees</i>			
	43	<i>Birth &amp; death registration fees</i>			
	48	<i>Development levies</i>			
	49	<i>Business/trade operating fees</i>			
	50	<i>Inspection fees</i>			
	54	<i>Parking fees</i>			
	59	<i>Right of occupancy fees</i>	2,000,000.00	1,000,000.00	1,000,000.00
	60	<i>Building plan approval fees</i>			
	62	<i>Publication fees</i>			
	63	<i>Hospital service registration fees</i>			
	64	<i>Hospital service charges</i>			
	65	<i>Sports/recreational facilities fees</i>			
	66	<i>Indigenship registration fees/Others</i>	4,000,000.00	2,500,000.00	1,500,000.00
		<b>Sub-Total Fees (120204)</b>	<b>15,500,000.00</b>	<b>11,000,000.00</b>	<b>4,500,000.00</b>
<b>120207</b>		<b>EARNINGS</b>			
	06	<i>Earnings from toll gates</i>	12,000,000.00	10,000,000.00	2,000,000.00
	14	<i>Earnings from ict services/Others</i>	17,000,000.00	15,000,000.00	2,000,000.00
	20	<i>Earnings from guest houses</i>			
		<b>Sub-Total Earnings (120207)</b>	<b>29,000,000.00</b>	<b>25,000,000.00</b>	<b>4,000,000.00</b>
<b>120208</b>		<b>RENT ON GOVERNMENT BUILDING</b>			
	01	<i>Rent on government quarters</i>			
		<b>Sub-Total Rent (120208)</b>			
<b>120211</b>		<b>INVESTMENT INCOME</b>			
	03	<i>Other investment income</i>			
		<b>Sub-Total Investment Income (120211)</b>			

		<b>Non- Tax Revenue (1202)</b>				
		<b>Total INDEPENDENT REVENUE (12)</b>		<b>59,700,000.00</b>	<b>46,683,572.94</b>	<b>13,016,427.06</b>
<b>1401</b>		<b>Transfer from consolidated revenue fund</b>		<b>--</b>	<b>132,966,336.16</b>	<b>(132,966,336.16)</b>
		<b>TOTAL REVENUE</b>		<b>2,159,700,000.00</b>	<b>2,083,571,023.24</b>	<b>76,128,976.76</b>

**ABA NORTH LOCAL GOVERNMENT  
EZIAMA**

**STATEMENT 5.2**

**STATEMENT OF COMPARISON OF  
BUDGET AND ACTUAL AMOUNTS FOR  
THE YEAR ENDED DECEMBER 31, 2019**

**COMPARATIVE  
STATEMENT OF EXPENDITURE  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Head/ Sub- Heads	Last Sub- Head	Details of Expenditure	NO TE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
<b>2</b>		<b>EXPENDITURES</b>				
<b>21</b>		<b>PERSONNEL COST</b>				
<b>2101</b>		<b>SALARY</b>				
<b>210101</b>		<b>SALARIES AND WAGES</b>				
	01	Salary		1,093,436,000.00	900,576,316.36	192,859,683.64
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)		<b>1,093,436,000.00</b>	<b>900,576,316.36</b>	<b>192,859,683.64</b>
		<b>TOTAL PERSONNEL COST(21)</b>		<b>1,093,436,000.00</b>	<b>900,576,316.36</b>	<b>192,859,683.64</b>
<b>22</b>		<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>		<b>OVERHEAD COST</b>				
<b>220201</b>		<b>TRAVEL &amp; TRANSPORT</b>				
	01	Local travel & transport: training		5,000,000.00	3,000,000.00	2,000,000.00
	02	Local travel & transport Others				
	03	Non Accident Bonus				
		Sub-Total Travel & Transport(220201)		<b>5,000,000.00</b>	<b>3,000,000.00</b>	<b>2,000,000.00</b>

<b>220203</b>		<b>Materials &amp; Supplies</b>				
	01	Office Stationeries /Computer consumables		6,000,000.00	1,500,000.00	4,500,000.00
	06	Printing of Non Security Documents		13,900,000.00	4,000,000.00	9,900,000.00
		Sub-Total Materials & Supplies (220203)		<b>19,900,000.00</b>	<b>5,500,000.00</b>	<b>14,400,000.00</b>
<b>220204</b>		<b>Maintenance Services</b>				
	01	Maintenance of motor vehicle / transport equipment		10,000,000.00	6,000,000.00	4,000,000.00
	13	Minor Road Maintenance				
		Sub-Total Maintenance Services (220204)		<b>10,000,000.00</b>	<b>6,000,000.00</b>	<b>4,000,000.00</b>
<b>220206</b>		<b>Other Service</b>				
	01	Security Services		30,000,000.00	25,000,000.00	5,000,000.00
		Sub-Total Other Services (220206)		<b>30,000,000.00</b>	<b>25,000,000.00</b>	<b>5,000,000.00</b>
<b>220210</b>		<b>Miscellaneous expenses</b>				
	01	Refreshment & meals		10,000,000.00	7,000,000.00	3,000,000.00
	07	Welfare Packages		1,000,000.00	500,000.00	500,000.00
		Sub-Total Miscellaneous expenses(220210)		<b>11,000,000.00</b>	<b>7,500,000.00</b>	<b>3,500,000.00</b>
		<b>Total OVERHEAD COST (2202)</b>		<b>104,900,000.00</b>	<b>47,000,000.00</b>	<b>57,900,000.00</b>
<b>2207</b>		<b>TRANSFER PAYMENTS</b>				
220701		Transfer payments		1,073,688,802.43	<b>1,073,688,802.43</b>	--
		<b>TOTAL OTHER RECURRENT EXP COSTS (22)</b>				
		<b>TOTAL EXPENDITURE</b>		<b>2,072,024,802.43</b>	<b>2,021,265,118.79</b>	<b>50,759,683.64</b>

**ABA NORTH LOCAL GOVERNMENT  
EZIAMA**

**STATEMENT 5.3**

**STATEMENT OF COMPARISON OF  
BUDGET AND ACTUAL AMOUNTS FOR  
THE YEAR ENDED DECEMBER 31, 2019**

**COMPARATIVE  
STATEMENT OF ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Head/ Sub- Head	Last Sub- Head	Details of Assets	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
<b>3</b>		<b>ASSETS</b>				
<b>31</b>		<b>CURRENT ASSETS</b>				
<b>3101</b>		<b>CASH/BANK BALANCES HELD BY TREASURER</b>				
<b>310101</b>		<b>CONSOLIDATED REVENUE FUND</b>				
	01	Cash Balance Consolid. Revenue Fund			14,847,234.45	
		Sub-Total Consolidated Revenue Fund (310101)				
		<b>Sub-Total Cash/Bank Balances Held By Treasurer (3101)</b>			<b>14,847,234.45</b>	
<b>3106</b>		<b>RECEIVABLES</b>				
<b>310601</b>		<b>PERSONAL ADVANCES</b>				
	01	Personal Advances			70,394,000.00	
		Sub Total Personal Advances (310601)			<b>70,394,000.00</b>	
		<b>Sub-Total Receivables (3106)</b>			<b>70,394,000.00</b>	
		<b>TOTAL CURRENT ASSETS (31)</b>				
<b>32</b>		<b>NON-CURRENT ASSETS</b>				
		<b>TOTAL ASSETS</b>			<b>85,241,234.45</b>	

**ABA NORTH LOCAL GOVERNMENT  
EZIAMA**

**STATEMENT 5.4**

**STATEMENT OF COMPARISON OF  
BUDGET AND ACTUAL AMOUNTS FOR  
THE YEAR ENDED DECEMBER 31, 2019**

**COMPARATIVE  
STATEMENT OF LIABILITIES/EQUITIES  
FOR THE YEAR ENDED DECEMBER 31, 2019**

Head/ Sub- Heads	Last Sub- Head	Details of Liability / Equity	NOTE	Total Approved Estimates	Actual Liability/ Equity	Variance
				₦	₦	₦
<b>4</b>		<b>LIABILITIES / EQUITY</b>				
<b>41</b>		<b>CURRENT LIABILITIES</b>				
<b>4101</b>		<b>DEPOSITS</b>				
<b>410101</b>		<b>Contract Retention Fees</b>				
	07	Other Deposits			22,935,330.00	
		Sub-Total Contract Retention Fees (410101)				
		<b>Sub-Total Deposits (4101)</b>			<b>22,935,330.00</b>	
<b>43</b>		<b>CAPITAL &amp; RESERVES</b>				
<b>4301</b>		<b>CAPITAL</b>				
<b>430101</b>		<b>Capital Represented by PPE</b>				
<b>4302</b>		<b>RESERVES</b>				
<b>430201</b>		<b>Accumulated Surplus / (Deficit)</b>				
	01	Accumulated Surplus / (Deficit)			62,305,904.45	
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		Sub-Total Reserves (430201)				

		<b>Sub-Total Reserves (4302)</b>				
		<b>TOTAL CAPITAL &amp; RESERVES (43)</b>			62,305,904.45	
		<b>TOTAL LIABILITIES/EQUITIES</b>			<b>85,241,234.45</b>	

**ABA NORTH LOCAL GOVERNMENT  
EZIAMA**

**STATEMENT 6  
NOTES TO THE ACCOUNTS FOR THE  
YEAR ENDED DECEMBER 31, 2019**

NOTE	DETAILS	REF. NOTE	2019		2018
			₦	₦	₦
	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				
	Share of FAAC Statutory Revenue	1a	1,286,784,452.97		1,216,300,233.60
	Share of Forex	1b	21,013,107.92		25,464,559.28
	Share of Excess Bank Charges	1c	3,043,580.11		2,690,917.59
	Share of NNPC Refund	1d	1,905,745.78		2,286,894.93
	Share of Exchange Gain	1e	2,361,880.57		638,148.62
	Share of Good and Value	1f	10,481,601.78		-
	Share of Solid Mineral	1g	1,658,043.04		-
	<b>Total (Gross) FAAC Allocation to ABN LG</b>			<b>1,327,248,412.17</b>	<b>1,247,380,754.02</b>



## DETAILS

MONTH	2019								2018
	1a	1b	1c	1d	1e	1f	1g	TOTAL	TOTAL
	Statutory Revenue	Forex	Excess Bank Charges	NNPC Refund	Exchange Gain	Good & Value	Solid Mineral		
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Jan	96,794,884.39	-	1,779,314.87		127,453.40				103,690,081.28
Feb	91,912,203.83	8,418,902.33	879,849.09		165,029.61				-
Mar	86,653,130.97	2,493,752.97		1,905,745.78	125,923.02	10,481,601.78			104,390,089.16
Apr	99,652,007.14				153,248.75				114,987,237.27
May	111,537,924.43				224,777.16				111,758,462.89
Jun	121,960,404.63				201,984.93				117,900,112.24
Jul	118,826,114.63				196,897.16				114,483,766.56
Aug	119,635,658.60		384,416.15		384,416.15				114,365,358.38
Sep	116,421,888.56				183,699.76				110,523,049.97
Oct	114,815,986.93				216,295.03				118,410,522.81
Nov	95,738,465.36	10,100,452.62			152,141.10				130,563,776.18
Dec	112,835,783.50				230,014.50		1,658,043.04		106,308,297.28
<b>TOTAL</b>	<b>1,286,784,452.97</b>	<b>21,013,107.92</b>	<b>3,043,580.11</b>	<b>1,905,745.78</b>	<b>2,361,880.57</b>	<b>10,481,601.78</b>	<b>1,658,043.04</b>	<b>1,327,248,412.17</b>	<b>1,247,380,754.02</b>

<b>2</b>	<b>Value Added Tax</b>				
			<b>2019</b>		<b>2018</b>
			<b>₱</b>	<b>₱</b>	<b>₱</b>
	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)	<b>2a</b>		<b>357,849,172.56</b>	<b>309,195,630.21</b>

**DETAILS**

2a	MONTH	2019			2018
		NET RECEIPT	DEDUCTION	TOTAL	TOTAL
		₱	₱	₱	₱
	JANUARY	31,642,818.67		31,642,818.67	29,370,442.64
	FEBRUARY	28,777,458.53		28,777,458.53	--
	MARCH	28,130,460.54		28,130,460.54	25,525,952.23
	APRIL	29,260,629.63		29,260,629.63	27,023,523.73
	MAY	31,899,591.98		31,899,591.98	28,114,940.33
	JUNE	32,669,348.84		32,669,348.84	25,593,142.71
	JULY	28,241,466.36		28,241,466.36	24,529,813.43
	AUGUST	26,522,960.38		26,522,960.38	34,911,438.94
	SEPTEMBER	28,136,918.68		28,136,918.68	23,782,133.61
	OCTOBER	31,783,256.61		31,783,256.61	32,015,538.14
	NOVEMBER	27,312,287.01		27,312,287.01	28,180,223.06
	DECEMBER	33,471,975.33		33,471,975.33	30,148,481.39
	<b>TOTAL</b>	<b>357,849,172.56</b>		<b>357,849,172.56</b>	<b>309,195,630.21</b>

**ABA NORTH LOCAL GOVERNMENT  
EZIAMA**

**COMPUTATION OF ACCRUED REVENUE  
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE	DETAILS	2019		2018	
		₦	₦	₦	
	<b>Opening Balance at 01/01/19</b>		<b>132,066,986.25</b>	<b>29,713,940.67</b>	
2b	<b>Net Share of Statutory Allocation from FAAC:</b>				
	Share of FAAC Statutory Revenue	1,286,784,452.97		1,216,300,233.60	
	Share of Forex	21,013,107.92		25,464,559.28	
	Share of Excess Bank Charges	3,043,580.11		2,690,917.59	
	Share of NNPC Refund	1,905,745.78		2,286,894.93	
	Share of Exchange Gain	2,361,880.57		638,148.62	
	Share of Good and Value	10,481,601.78		-	
	Share of Solid Mineral	1,658,043.04		-	
		<b>Total Statutory Allocation from FAAC:</b>		<b>1,327,248,412.17</b>	<b>1,247,380,754.02</b>
		<b>Share of Value Added Tax (VAT)</b>		<b><u>357,849,172.56</u></b>	<b><u>309,195,630.21</u></b>
		<b>Total FAAC Allocation to ABN LG</b>		<b>1,685,097,584.73</b>	<b>1,556,576,384.23</b>
	<b>ADD Share of Bank / Loan Facilities</b>		<b>218,823,529.41</b>	<b>264,705,882.35</b>	
	<b>TOTAL ACCRUED REVENUE FOR THE YEAR</b>		<b>2,035,988,100.39</b>	<b>1,850,996,207.25</b>	
	<b>LESS DEDUCTIONS:</b>				
	<b>Statutory</b>	1,008,556,858.22		691,928,266.29	
	Administrative	528,678,731.48		604,227,089.44	
	<b>Others</b>	497,398,698.70		422,773,865.27	
	<b>Total Deductions</b>		<b>2,034,634,288.40</b>	<b>1,718,929,221.00</b>	
	<b>Closing Balance at 31/12/19</b>		<b>1,353,811.99</b>	<b>132,066,986.25</b>	

<b>NOTE</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>TOTAL</b>
		₦	₦
<b>3</b>	<b>Tax Revenue</b>		
	Other service taxes	2,225,900.00	
	<b>Total Tax Revenue</b>		<b>2,225,900.00</b>
<b>4</b>	<b>Non - Tax Revenue</b>		
	<b>LICENCES</b>		
	Registration of voluntary organizations	20,000.00	
	Bake house licence		
	Hawker's permits	4,000,000.00	
	Trade permit licences	2,457,672.94	
	<b>Sub-Total Licences</b>		<b>8,457,672.94</b>
	<b>FEES</b>		
	<i>Right of occupancy fees</i>	2,500,000.00	
	<i>Hospital service registration fees</i>	--	
	<i>Hospital service charges</i>	--	
	<i>Indigenship registration fees</i>	8,500,000.00	
	<b>Sub-Total Fees</b>		<b>11,000,000.00</b>
	<b>EARNINGS</b>		
	<i>Earnings from toll gates</i>	10,000,000.00	
	<i>Earnings from commercial activities</i>	15,000,000.00	
	<b>Sub-Total Earnings</b>		<b>25,000,000.00</b>

<b>7</b>	<b>AID AND GRANTS</b>		
	Domestic Aids		
	<b>Total AID AND GRANTS</b>		
<b>11</b>	<b>SALARY</b>		
	<b>SALARIES AND WAGES</b>		
	Salary	900,576,316.36	
	<b>Sub-Total Salaries and Wages</b>		
	Housing fund contribution		
	<b>Sub-Total Allowances &amp; Social Contributions</b>		
13	<b>OVERHEAD COSTS</b>		
13.1	<b>OVERHEAD COSTS BY FUNCTION</b>		
	Travel & Transport	3,000,000.00	
	Utilities	--	
	Materials & Supplies	5,500,000.00	
	Maintenance Services	6,000,000.00	
	Training	--	
	Consulting and Professional Services	25,000,000.00	
	Miscellaneous Expenses	7,500,000.00	
	<b>TOTAL</b>		
<b>21</b>	<b>TRANSFER PAYMENT</b>		
	Transfer payments	1,073,688,802.43	
<b>21</b>	<b>TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS &amp; ALLOCATION COMMITTEE (JAAC)</b>		
	Statutory deductions	615,329,909.40	
	Administrative	328,678,731.48	
	Other sundry deductions	129,680,161.55	
	<b>Total</b>		

**NOTE 26****CASH AND BANK BALANCES**

<b>S/N</b>	<b>DETAILS</b>	<b>A/C NO</b>	<b>AMOUNT</b>	<b>TOTAL</b>
			<b>₦</b>	<b>₦</b>
A	CASH- IN- HAND			--
B	CASH AT BANKS:			
i.	UBA	1020090893	80,232.92	
ii	UBA	1022058893	8,976.18	
iii	Union Bank	0115509233	13,331,407.67	
iv	Zenith Bank	1012571979	18,857.39	
vi	First Bank	2032745113	13,931.65	
v	First Bank	30277191928	40,016.65	
	<b>TOTAL CASH AT BANK</b>			<b>13,493,422.46</b>
C	<b>Balance At JAAC</b>			<b>1,353,811.99</b>
	<b>TOTAL</b>			<b>14,847,234.45</b>

**NOTE 27 RECEIVABLES****OUTSTANDING ADVANCES AS AT DECEMBER 31, 2019**

<b>S/N</b>	<b>NAME</b>	<b>FOLIO</b>	<b>AMOUNT</b>
			<b>₦</b>
1.	Ufomba Anthony	2	60,000
2	Ihediwa Nnabuike	5	231,700
3	Uchechi Sam Okorie	7	295,000
4	Nwagba Promise A.	13	250,000
5	Ebisike Chimaobi (Hon.)	24	200,000
6	Denwosu Chibuike	39	4,836,500
7	Juliet Ibe (Ogboso)	49	10,000
8	Ukjo Ifeoma	66	147,000
9	Ikenna Ogwugwa	70	15,000
10	Nwadibia Chibuike C.	71	30,000
11	Ihebinandu Kenneth	72	20,000
12	Mrs. Gladys Nwogu	73	200,000
13	Eberendu Ndubuisi	75	25,000
14	Barr. Uche Ihemanna	77	270,000
15	Mrs. Samuel Atulegwu	80	500,000
16	Akpulonu Happiness	82	335,000

17	Ijeoma Ogbunka	84	10,000
18	Okpari Ojike G.	85	25,000
19	Ngozi Ukata	86	5,000
20	Obasi Uka Chinyere	87	5,000
21	Barr. Chijioke Nwogu	91	380,000
22	Hon. Prince Stanley	94	3,130,000
23	Anosike Chidinma O.	101	29,980,000
24	Destiny Jumbo	104	70,000
25	Emeka Orji (Chief of Staff)	105	355,000
26	Kalu Idika	107	310,000
27	Mrs. Patricia Ogbonna	111	760,000
28	Hon. Eke Udensi	113	10,000
29	Hon. Nwamuah Kelechukwu	115	100,000
30	Uche and Eze	116	60,000
31	Samuel Nwogu	118	50,000
32	Hon. Alozie Chisom	128	110,000
33	Iheanyi Ukaegbu	132	50,000
34	Nwankpa Ezechi		390,000
35	Ekwueme K. C.	138	60,000
36	Ngozi Ochor	140	220,000
37	Godwin Kalu	145	300,000
38	Fine Standhope	146	10,000
39	Bestman Ahaiwe	147	300,000
40	Prince Nnaemeka Ogbonna	149	50,000
41	Chima Obiocha	156	30,000
42	Comr. Mrs. Chioma Alaribe	15	1,200,000
43	Hon. Barr. Charles Esonu	157	1,600,000
44	Mrs. Kelechi Esonu	160	100,000
45	Eze Destiny Egege	163	550,000
46	Obaa Nnaemeka O. (JP)	167	4,930,000
47	Ben Fred	172	40,000
48	Mbakwe S. C.	176	30,000
49	Mrs. Ndidi O. Ndukwe	179	100,000
50	Nwagboso Destiny U.	183	17,648,800
	<b>Total</b>		<b>70,394,000</b>

**NOTE 35 DEPOSITS****OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2019**

S/N	NAME	FOLIO	AMOUNT
			₦
1.	5% Contract Tax (WHT)	1	9,332,938.00
2	Staff Welfare Dues	3	432,200.00
3	5% VAT	15	9,044,106.33
4	National Housing Fund	17	538,006.47
5	Pat Mgbemena	19	12,500.00
6	M. N. Ogbonna	21	10,465.00
7	Education Levy	22	274,815.00
8	OMPADEC	23	929,215.41
9	Chimaobi Alozie	24	148,295.00
10	Clement E. Ulu	26	162,200.00
11	Onwuka Uma	28	344,090.00
12	Ogadinma Ahukanna	29	17,700.00
13	Engr. Godson O. Azuru	30	1,404,000.00
14	Obioma Ahukanna	31	89,000.00
15	Finance Welfare Association	36	24,700.00
16	Kanu O. Godwin	43	32,000.00
17	Social D. W.	75	49,800.00
18	Ufomba		89,298.79
	<b>Total</b>		<b>22,935,330.00</b>

**NOTE 46 ACCUMULATED SURPLUSES /(DEFICITS)**

	₦	₦
<b>ACCUMULATED SURPLUSES /(DEFICITS)</b>		
Balance C/D		
Balance C/D AT JAAC		
<b>Total Balance C/D</b>		
Surplus/Deficit for the year	62,305,904.45	
Adjustments during the year		
BALANCE B/D		
Balance B/D AT JAAC		
<b>Total Balance B/D</b>	<b>62,305,904.45</b>	