

**BENDE LOCAL GOVERNMENT
BENDE**

STATEMENT 1

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

| NCOA | PARTICULARS | NOTE | 2019 | | 2018 |
|-------------|---|------|---------------------|----------------------|-----------------------|
| | | | AMOUNT | TOTAL | |
| | | | ₱ | ₱ | ₱ |
| 3 | ASSETS | | | | |
| 31 | Current Assets | | | | |
| 3101 | Cash and Cash Equivalents Held by Treasurer | 26.1 | 86,252,441.88 | | 132,759,402.11 |
| 3102 | Cash and Cash Equivalents Held by JAAC | 26.4 | | | |
| 3105 | Inventories | 29 | | | |
| 3106 | Receivables | 27.1 | 5,680,000.00 | | 33,894,050.00 |
| 3108 | Prepayments | 28 | | | |
| | Total Current Assets A | | | 91,932,441.88 | 166,653,452.11 |
| 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 | | | 91,932,441.88 | 166,653,452.11 |
| 4 | LIABILITIES | | | | |
| 41 | Current Liabilities | | | | |
| 4101 | Deposits | 35 | 1,884,941.11 | | -- |
| 4102 | Short Term Loans & Debts | 36 | | | |
| 4103 | Unremitted Deductions | 37 | | | |
| 4104 | Other Payables | 38 | | | |
| | Total Current Liabilities D | | | 1,884,941.11 | -- |
| 42 | Non-Current Liabilities | | | | |
| 4201 | Public Funds | 41 | | | |
| 4203 | Long Term Borrowings | 43 | | | |
| | Total Non-Current Liabilities E | | | -- | -- |
| | Total Liabilities F = D + E | | | | |
| | Net Assets: G = C - F | | | 90,047,500.77 | 166,653,452.11 |

| | | | | | |
|-----------|---|----|----------------------|----------------------|-----------------------|
| | NET ASSETS/EQUITY | | | | |
| | | | | | |
| 43 | CAPITAL & RESERVES | | | | |
| 4301 | Capital | 44 | | | |
| 4302 | Reserves | 46 | 90,047,500.77 | | |
| | | | | | |
| | Total Net Assets/Equity: H = G | | | 90,047,500.77 | 166,653,452.11 |

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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)

**BENDE LOCAL GOVERNMENT
BENDE**

**STATEMENT 2
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2019**

| NCOA | PARTICULARS | NOTE | 2019 | | 2018 |
|----------|--|------|------------------|-------------------------|-------------------------|
| | | | AMOUNT | TOTAL | |
| | | | ₦ | ₦ | ₦ |
| 1 | REVENUE | | | | |
| 1101 | Government Share of FAAC (Statutory Revenue) | 1 | 1,587,466,595.20 | | 1,491,840,238.22 |
| 1102 | Government Share of FAAC (VAT Revenue) | 2 | | | |
| 1201 | Tax revenue | 3 | 1,140,000.00 | | 8,095,000.00 |
| 1202 | Non-tax revenue | 4 | 7,097,125.00 | | 10,646,475.80 |
| 1301 | VAT | 7 | 430,148,063.45 | | 371,203,375.37 |
| 1302 | Grants | 7 | | | |
| 1401 | Transfer from consolidated revenue fund | 9 | 132,759,402.11 | | 11,108,960.22 |
| 1402 | Other capital receipts | 9.1 | 218,823,529.41 | | 264,705,882.35 |
| 1501 | Transfer Receipts | 10 | | | |
| | Total Revenue (a) | | | 2,377,434,715.17 | 2,157,599,931.96 |
| 2 | EXPENDITURE | | | | |
| 2101 | Salary | 11 | 617,643,732.88 | | 503,314,690.22 |
| 2102 | Allowances and social contribution | 11 | | | |
| 2103 | Social benefits | 12 | | | |
| 2202 | Overhead cost | 13 | 98,083,552.92 | | 100,083,552.92 |
| 2204 | Grants and Contributions | 14 | | | |
| 2207 | Transfer Payments | 21 | 1,571,659,928.60 | | 1,384,531,236.71 |
| | Total Expenditure (b) | | | 2,287,387,214.40 | 1,987,929,479.85 |
| 3 | ASSETS | | | | |
| 3109 | Investments | 31 | | | |
| 3110 | Loans granted | 30 | | | |
| 3201 | Property, plant & equipment | 32 | | | 3,017,000.00 |
| 3202 | Investment Property | 33 | | | |
| | Total Assets (c) | | -- | | 3,017,000.00 |

| | | | | | |
|------|---|----|--|----------------------|-----------------------|
| | Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c) | | | | |
| 1405 | Gain/Loss on Disposal of Asset | 22 | | | |
| | Total Non-Operating Revenue/(Expenses) (e) | | | | |
| | Net Surplus/(Deficit) for the Period f = (d+e) | | | 90,047,500.77 | 166,653,452.11 |

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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)

**BENDE LOCAL GOVERNMENT
BENDE**

STATEMENT 4

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 2019**

| NCOA | PARTICULARS | NOTE | 2019 | | 2018 |
|------|--|------|------------------|-------------------------|-------------------------|
| | | | AMOUNT | TOTAL | |
| | | | ₦ | ₦ | ₦ |
| | CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| | Inflows | | | | |
| 1101 | Government Share of FAAC (Statutory Revenue) | 1 | 1,587,466,595.20 | | 1,491,840,238.22 |
| 1102 | Government Share of FAAC (VAT Revenue) | 2 | 430,148,063.45 | | 371,203,375.37 |
| 1201 | Tax revenue | 3 | 1,140,000.00 | | 8,095,000.00 |
| 1202 | Non-tax revenue | 4 | 7,097,125.00 | | 10,646,475.80 |
| 1301 | Aids | 7 | | | |
| 1302 | Grants | 7 | | | |
| 1401 | Transfer from consolidated revenue fund to CDF | 9 | | | |
| 1402 | Other capital receipts | 9.1 | 218,823,529.41 | | 264,705,882.35 |
| 1501 | Transfer Receipts | 10 | | 2,244,675,313.06 | 2,146,490,971.74 |
| | Total Inflow from Operating Activities (A) | | | | |
| | Outflows | | | | |
| 2101 | Salary | 11 | 617,643,732.88 | | 503,314,690.22 |
| 2102 | Allowances and social contribution | 11 | | | |
| 2103 | Social benefits | 12 | | | |
| 2202 | Overhead cost | 13 | 98,083,552.92 | | 100,083,552.92 |
| 2204 | Grants & contributions | 14 | | | |
| 2207 | Transfer Payments | 21 | 1,571,659,928.60 | | 1,384,531,236.71 |
| | Total Outflow from Operating Activities (B) | | | 2,287,387,214.40 | 1,987,929,479.85 |
| | Net Cash Inflow/(Outflow) From Operating Activities C = (A-B) | | | (42,711,901.34) | 158,561,491.89 |
| | CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| 3201 | Purchase/Construction of PPE | 32 | | | (3,017,000.00) |
| 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 | | | (42,711,901.34) | |
| | CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| 3106 | Receivables | 27 | (5,680,000.00) | | (33,894,050.00) |
| 3110 | Capital grant received | 44 | | | |
| 3110 | Proceeds from Borrowings | 43 | | | |
| 3110 | Repayment of Borrowings | 43 | | | |
| 4101 | Deposits | 35 | 1,884,941.11 | | |
| | Net Cash Flow from Financing Activities | | | (3,795,058.89) | (33,894,050.00) |
| | | | | | |
| | Net Cash Flow from all Activities | | | (46,506,960.23) | 121,650,441.89 |
| | | | | | |
| | Cash & its equivalent as at 1/1/2019 | 26 | | 132,759,402.11 | 11,108,960.22 |
| | Cash & its equivalent as at 31/12/2019 | 26 | | 86,252,441.88 | 132,759,402.11 |
| | Certificate of Deposits | 31.1 | | | |

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Treasurer

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Chairman

NAME

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DATE

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**BENDE LOCAL GOVERNMENT
BENDE**

STATEMENT 5

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

| 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 |

**BENDE LOCAL GOVERNMENT
BENDE**

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 |
|------------------------|----------------------|---|----------|-------------------------------|-------------------------|---------------------------|
| | | | | ₦ | ₦ | ₦ |
| 1 | | REVENUE | | | | |
| 11 | | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | | | |
| 1101 | | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | | | |
| | 01 | Statutory Allocation | | 898,186,500.00 | 1,587,466,595.20 | (689,280,095.00) |
| | 02 | Value added Tax (VAT) | | -- | 430,148,063.45 | (430,148,063.45) |
| | 03 | Excess Crude/Local facilities | | -- | 218,823,529.41 | (218,823,529.41) |
| | | TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | 898,186,500.00 | 2,236,438,188.06 | (1,338,251,688.06) |
| | | TOTAL GOVERNMENT SHARE OF FAAC (1101) | | | | |
| | | TOTAL GOVERNMENT SHARE OF FAAC (11) | | | | |
| 12 | | INDEPENDENT REVENUE | | | | |
| 1201 | | TAX REVENUE | | | | |
| 120101 | | PERSONAL TAXES | | | | |
| | 01 | Community Development/Poll Tax | | 6,500,000 | 1,140,000 | 5,360,000 |
| | 06 | Development tax/levy | | | | |
| | 09 | Other service taxes | | | | |
| | | Sub-Total TAX REVENUE (120101) | | 6,500,000 | 1,140,000 | 5,360,000 |
| 1202 | | NON-TAX REVENUE | | | | |

| | | | | | |
|---------------|----|---|-----------------------|-------------------------|---------------------------|
| 120201 | | LICENCES | | | |
| | 12 | Bicycles licence & hire permits/ others | 400,000.00 | 31,355.00 | 368,645.00 |
| | 17 | Dried fish & meat licences | | | |
| | 20 | Hawker's permits | 2,300,000.00 | 285,000.00 | 2,015,000.00 |
| | 24 | Abattoir/slaughter licences | 1,200,000.00 | 195,000.00 | 1,000,000.00 |
| | 26 | Hiring services | 400,000.00 | 45,000.00 | 355,000.00 |
| | 31 | Liquor licences | 400,000.00 | 48,000.00 | 352,000.00 |
| | 37 | Trade permit licences | 300,000.00 | 49,000.00 | 25,100.00 |
| | 40 | Lottery permit | 30,000.00 | 8,000.00 | 22,000.00 |
| | | Sub-Total Licences (120201) | 5,030,000.00 | 661,355.00 | 4,368,645.00 |
| 120204 | | FEEES | | | |
| | 17 | <i>Contractor registration fees</i> | 600,000.00 | 10,000.00 | 590,000.00 |
| | 18 | <i>Marriage/divorce fees</i> | 500,000.00 | 5,000.00 | 495,000.00 |
| | 26 | <i>Court summons/oath fees</i> | 620,000.00 | 10,000.00 | 610,000.00 |
| | 27 | <i>Tender fees</i> | 600,000.00 | 20,000.00 | 580,000.00 |
| | 36 | <i>Bill board advertisement fees</i> | 600,000.00 | 3,770.00 | 596,230.00 |
| | 42 | <i>Association fees</i> | 450,000.00 | - | 450,000.00 |
| | 43 | <i>Birth & death registration fees</i> | 450,000.00 | - | 450,000.00 |
| | 48 | <i>Development levies</i> | 450,000.00 | - | 450,000.00 |
| | 49 | <i>Business/trade operating fees</i> | 1,100,000.00 | 80,000.00 | 1,020,000.00 |
| | 50 | <i>Inspection fees</i> | 450,000.00 | - | 450,000.00 |
| | 54 | <i>Parking fees</i> | 1,100,000.00 | 95,000.00 | 1,005,000.00 |
| | 59 | <i>Right of occupancy fees</i> | 450,000.00 | - | 450,000.00 |
| | 60 | <i>Building plan approval fees</i> | 1,100,000.00 | 15,000.00 | 1,085,000.00 |
| | 62 | <i>Publication fees</i> | 450,000.00 | - | 450,000.00 |
| | 63 | <i>Hospital service registration fees</i> | 1,300,000.00 | - | 1,300,000.00 |
| | 64 | <i>Hospital service charges</i> | 1,300,000.00 | - | 1,300,000.00 |
| | 65 | <i>Sports/recreational facilities fees</i> | 410,000.00 | - | 410,000.00 |
| | 66 | <i>Indigenship registration fees/Others</i> | 2,410,000.00 | 123,000.00 | 2,287,000.00 |
| | | Sub-Total Fees I (120204) | 14,340,000.00 | 361,770.00 | 13,978,230.00 |
| 120207 | | EARNINGS | | | |
| | 06 | <i>Earnings from toll gates</i> | 1,680,000.00 | 1,400,000.00 | 280,000.00 |
| | 14 | <i>Earnings from ict services/Others</i> | 2,680,000.00 | 1,700,000.00 | 980,000.00 |
| | 20 | <i>Earnings from guest houses</i> | 1,500,000.00 | 1,200,000.00 | 300,000.00 |
| | | Sub-Total Earnings (120207) | 5,860,000.00 | 4,300,000.00 | 1,560,000.00 |
| 120208 | | RENT ON GOVERNMENT BUILDING | | | |
| | 03 | Rent on government quarters | 3,600,000.00 | 1,774,000.00 | 1,826,000.00 |
| | | Sub- Total Rent (120208) | 3,600,000.00 | 1,774,000.00 | 1,826,000.00 |
| | | Non- Tax Revenue (1202) | 28,830,000.00 | 7,097,125.00 | 21,732,875.00 |
| | | Total Independent Revenue | 35,330,000.00 | 8,237,125.00 | 27,092,875.00 |
| 1401 | | Transfer from Cons revenue fund | | 132,759,402.11 | (132,989,402.11) |
| | | TOTAL REVENUE | 933,516,500.00 | 2,377,434,715.17 | (1,443,918,215.17) |

**BENDE LOCAL GOVERNMENT
BENDE**

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 | NOTE | Total Approved Estimates | Actual Expenditure | Variance |
|------------------------|----------------------|---|------|--------------------------------|-----------------------|----------------|
| | | | | ₦ | ₦ | ₦ |
| 2 | | EXPENDITURES | | | | |
| 21 | | PERSONNEL COST | | | | |
| 2101 | | SALARY | | | | |
| 210101 | | SALARIES AND WAGES | | | | |
| | 01 | Salary | | 722,052,820.00 | 617,643,732.88 | 104,409,087.12 |
| | 02 | Over Time Payments | | | | |
| | 03 | Consolidated Revenue Fund Charge – Sal. | | | | |
| | | Sub-Total Salaries and Wages (210101) | | | | |
| | | Sub-Total Salary (2101) | | 722,052,820.00 | 617,643,732.88 | 104,409,087.12 |
| | | TOTAL PERSONNEL COST(21) | | | | |
| 22 | | OTHER RECURRENT COSTS | | | | |
| 2202 | | OVERHEAD COST | | | | |
| 220201 | | TRAVEL & TRANSPORT | | | | |
| | 01 | Local travel & transport: training | | | | |
| | 02 | Local travel & transport Others | | | | |
| | 03 | Non Accident Bonus | | | | |
| | | Sub-Total Travel & Transport(220201) | | 20,530,000.00 | 14,709,555.00 | 5,820,445.00 |
| 220202 | | Utilities | | | | |
| | 01 | Electricity Charges | | | | |
| | 02 | Telephone Charges | | | | |
| | 06 | Sewage Charges | | | | |
| | 09 | Postage & Courier Services | | | | |
| | | Sub-Total Utilities (220202) | | 700,000.00 | -- | 700,000.00 |

| | | | | | | |
|---------------|----|---|--|----------------------|----------------------|----------------------|
| 220203 | | Materials & Supplies | | | | |
| | 01 | Office Stationeries /Computer consumables | | 3,000,000.00 | 1,747,000.00 | 1,253,000.00 |
| | 05 | Printing & Non Security Documents | | 1,000,000.00 | 620,000.00 | 380,000.00 |
| | 06 | Printing of Non Security Documents | | 350,000.00 | 300,000.00 | 50,000.00 |
| | 09 | Uniform & Other Clothing | | 1,000,000.00 | 217,000.00 | 783,000.00 |
| | | Sub-Total Materials & Supplies (220203) | | 5,350,000.00 | 2,884,000.00 | 2,466,000.00 |
| | | | | | | |
| 220204 | | Maintenance Services | | | | |
| | 01 | Maintenance of motor vehicle / transport equipment | | 1,500,000.00 | 835,900.00 | 2,664,100.00 |
| | 02 | Maintenance of Office Furniture | | 500,000.00 | 10,000.00 | 490,000.00 |
| | 03 | Maintenance of Building/Residential Quarters | | 500,000.00 | | 500,000.00 |
| | 04 | Maintenance of Office /IT Equipment | | 200,000.00 | | 200,000.00 |
| | 05 | Maintenance of Plant/Gen st | | 300,000.00 | | 300,000.00 |
| | 06 | Other Maintenance Services | | 1,800,000.00 | 1,642,900.00 | 157,100.00 |
| | 12 | Maintenance of Market/Public Places | | 200,000.00 | | 200,000.00 |
| | 13 | Minor Road Maintenance | | 1,500,000.00 | 3,705,000.00 | (2,205,000.00) |
| | | Sub-Total Maintenance Services (220204) | | 6,500,000.00 | 6,193,800.00 | 306,200.00 |
| | | | | | | |
| 220205 | | Training | | | | |
| | 01 | Local Training | | | | |
| | | Sub-Total Training (220205) | | 2,250,000.00 | 1,653,800.00 | 596,200.00 |
| | | | | | | |
| 220206 | | Other Service | | | | |
| | 01 | Security Services | | 4,000,000.00 | 3,060,000.00 | 6,940,000.00 |
| | 03 | Residential Rent | | | | |
| | 04 | Security Vote (Including Operations) | | 480,000,000.00 | 18,000,000.00 | 30,000,000.00 |
| | 05 | Clearing & Fumigation | | 2,000,000.00 | 1,914,000.00 | 86,000.00 |
| | 06 | National Security & Civil Defence Services Corps | | 200,000.00 | | 200,000.00 |
| | 07 | Servicon Activities | | | | |
| | | Sub-Total Other Services (220206) | | 54,200,000.00 | 22,974,000.00 | 31,226,000.00 |
| | | | | | | |
| 220208 | | FUEL & LUBRICANTS | | | | |
| | 01 | Motor Vehicle Fuel Cost | | 2,650,000.00 | 2,261,380.00 | 388,620.00 |
| | 02 | Other Transport Equipment Fuel Cost | | 500,000.00 | | 500,000.00 |
| | 03 | Plant/Gen Set Fuel Cost | | 500,000.00 | 154,900.00 | 345,000.00 |
| | | Sub-Total Fuel & Lubricants General (220208) | | 3,650,000.00 | 2,416,280.00 | 1,233,720.00 |
| | | | | | | |

| | | | | | | |
|---------------|----|--|--|-----------------------|-------------------------|---------------------------|
| 220209 | | FINANCIAL CHARGES | | | | |
| | 01 | Bank Charges (Other than Interest) | | 5,500,000.00 | 323,396.78 | 5,176,603.22 |
| | 04 | Others Consolidated fund Bank Charges) | | | | |
| | | Sub-Total Financial Charges (220209) | | 5,500,000.00 | 323,396.78 | 5,176,603.22 |
| | | | | | | |
| 220210 | | Miscellaneous expenses | | | | |
| | 01 | Refreshment & meals | | 10,000,000.00 | 9,000,000.00 | 1,000,000.00 |
| | 02 | Honorarium & Sitting Allowance | | 16,712,700.00 | 12,928,721.14 | 3,783,978.86 |
| | 03 | Publicity & Adverts | | | | |
| | 04 | Medical Expenses Local | | | | |
| | 06 | Postage & Courier Services | | | | |
| | 07 | Welfare Packages | | | | |
| | 27 | NEPAD | | | | |
| | 28 | Legislative Council Maintenance | | 30,000,000.00 | 25,000,000.00 | 5,000,000.00 |
| | 29 | Traditional Rulers | | | | |
| | 31 | NYSC | | | | |
| | 32 | Postal Agents | | | | |
| | 34 | Disposal of Waste/Unidentified Corpse | | | | |
| | | Sub-Total Miscellaneous expenses(220210) | | 56,712,700.00 | 46,928,721.14 | 9,783,978.86 |
| | | | | | | |
| | | Total Overhead Cost (2202) | | 155,392,700.00 | 98,083,552.92 | 57,309,147.08 |
| | | | | | | |
| 2204 | | GRANTS & CONTRIBUTIONS | | | | |
| 220401 | | Grants & Contributions | | | | |
| | | | | | | |
| 2207 | | TRANSFERS | | | | |
| 220701 | 01 | Transfer payment to other Government Establishment | | -- | 1,511,659,928.60 | (1,571,659,928.60) |
| | | | | | | |
| | | TOTAL OTHER RECURRENT EXP COSTS | | | | |
| | | | | | | |
| | | TOTAL EXPENDITURE | | 877,445,520.00 | 2,287,387,214.40 | (1,409,941,694.40) |

**BENDE LOCAL GOVERNMENT
BENDE**

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 |
|-----------------------|----------------------|--|------|--------------------------------|-----------------------|----------|
| | | | | ₦ | ₦ | ₦ |
| 3 | | ASSETS | | | | |
| 31 | | CURRENT ASSETS | | | | |
| 3101 | | CASH/BANK BALANCES HELD BY TREASURER | | | | |
| 310101 | | CONSOLIDATED REVENUE FUND | | | | |
| | 01 | Cash Balance Consolid. Revenue Fund | | | 84,898,629.89 | |
| | | Sub-Total Consolidated Revenue Fund (310101) | | | | |
| 310103 | | CONTINGENCY FUND | | | | |
| | 01 | Cash Balance Contingency Fund | | | 1,353,811.99 | |
| | | 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 | | | | |
| | | Sub Total Administrative Advances (310602) | | | | |
| 310603 | | IMPRESTS | | | | |
| | 01 | Imprests | | | | |
| | | Sub Total Imprests (310603) | | | | |
| | | Sub-Total Receivables (3106) | | | 5,680,000.00 | |

| | | | | | | |
|---------------|----|---|--|--|--|----------------------|
| | | | | | | |
| | | 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 | | | | 91,932,441.88 |

**BENDE LOCAL GOVERNMENT
BENDE**

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 |
|------------------------|----------------------|--|------|-----------------------------|--------------------------------|----------|
| | | | | ₱ | ₱ | ₱ |
| 4 | | LIABILITIES / EQUITY | | | | |
| 41 | | CURRENT LIABILITIES | | | | |
| 4101 | | DEPOSITS | | | | |
| 410101 | | Contract Retention Fees | | | | |
| | 07 | Other Deposits | | | | |
| | | Sub-Total Contract Retention Fees (410101) | | | 1,884,941.11 | |
| | | Sub-Total Deposits (4101) | | | 1,884,941.11 | |
| | | TOTAL CURRENT LIABILITIES (41) | | | 1,884,941.11 | |
| 42 | | NON-CURRENT LIABILITIES | | | | |
| 4201 | | PUBLIC FUNDS | | | | |
| 4302 | | RESERVES | | | | |
| 430201 | | Accumulated Surplus / (Deficit) | | | | |
| | 01 | Accumulated Surplus / (Deficit) | | | 91,932,441.88 | |
| | 02 | Prior Year Adjustment | | | | |
| | 03 | Transitional Reserves | | | | |
| | | Sub-Total Reserves (430201) | | | | |
| | | Sub-Total Reserves (4302) | | | | |
| | | TOTAL CAPITAL & RESERVES (43) | | | | |
| | | TOTAL LIABILITIES/EQUITIES | | | 90,047,500.77 | |

BENDE LOCAL GOVERNMENT BENDE

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 | 1,539,069,336.62 | | 1,454,666,120.45 |
| | Share of Forex | 1b | 25,132,904.39 | | 30,457,100.22 |
| | Share of Excess Bank Charges | 1c | 3,640,299.58 | | 3,218,494.61 |
| | Share of NNPC Refund | 1d | 2,279,383.26 | | 2,735,259.91 |
| | Share of Exchange Gain | 1e | 2,824,947.10 | | 763,263.03 |
| | Share of Solid Mineral | 1f | 1,983,116.32 | | - |
| | Share of Good and Value | 1g | 12,536,607.93 | | - |
| | Total (Gross) FAAC Allocation to BEN LG | | | 1,587,466,595.20 | 1,491,840,238.22 |

DETAILS

| MONTH | 2019 | | | | | | | | 2018 |
|--------------|-------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|-------------------------|-------------------------|
| | 1a | 1b | 1c | 1d | 1e | 1f | 1g | TOTAL | TOTAL |
| | Statutory Revenue | Forex | Excess Bank Charges | NNPC Refund | Exchange Gain | Solid Mineral | Good and Value | | |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| Jan | 115,772,335.28 | | 2,128,164.51 | | 152,441.71 | | | | 124,019,393.49 |
| Feb | 109,932,364.15 | 10,069,498.90 | 1,052,350.90 | | 197,385.05 | | | | - |
| Mar | 103,642,205.84 | 2,982,674.21 | | 2,279,383.26 | 150,611.29 | | 12,536,607.93 | | 124,856,643.81 |
| Apr | 119,189,620.96 | | | | 183,294.45 | | | | 137,431,451.90 |
| May | 133,405,872.27 | | | | 268,846.62 | | | | 133,669,649.15 |
| Jun | 145,871,767.34 | | | | 241,585.77 | | | | 141,015,420.48 |
| Jul | 142,122,973.43 | | | | 235,500.50 | | | | 136,929,271.52 |
| Aug | 143,091,235.31 | | 459,784.17 | | 459,784.17 | | | | 136,787,648.42 |
| Sep | 139,247,378.63 | | | | 219,715.64 | | | | 132,192,023.15 |
| Oct | 137,326,626.48 | | | | 258,701.49 | | | | 141,625,901.34 |
| Nov | 114,508,769.41 | 12,080,731.28 | | | 181,969.64 | | | | 156,161,902.21 |
| Dec | 134,958,187.52 | | | | 275,110.77 | 1,983,116.32 | | | 127,150,932.75 |
| TOTAL | 1,539,069,336.62 | 25,132,904.39 | 3,640,299.58 | 2,279,383.26 | 2,824,947.10 | 1,983,116.32 | 12,536,607.93 | 1,587,466,595.17 | 1,491,840,238.22 |

| 2 | Value Added Tax | | | | |
|---|---|----|------|-----------------------|-----------------------|
| | | | 2019 | | 2018 |
| | | | ₪ | ₪ | ₪ |
| | 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 | | 430,148,063.45 | 371,203,375.37 |

DETAILS

| 2a | | 2019 | | | 2018 |
|----|--------------|-----------------------|-----------|-----------------------|-----------------------|
| | MONTH | NET RECEIPT | DEDUCTION | TOTAL | TOTAL |
| | | ₪ | ₪ | ₪ | ₪ |
| | JANUARY | 38,009,145.90 | | 38,009,145.90 | 35,260,086.02 |
| | FEBRUARY | 34,651,423.75 | | 34,651,423.75 | |
| | MARCH | 33,748,008.45 | | 33,748,008.45 | 30,627,652.76 |
| | APRIL | 35,140,470.01 | | 35,140,470.01 | 30,627,652.76 |
| | MAY | 38,409,608.98 | | 38,409,608.98 | 33,808,163.77 |
| | JUNE | 39,289,325.86 | | 39,289,325.86 | 30,793,927.67 |
| | JULY | 33,979,555.45 | | 33,979,555.45 | 29,393,246.27 |
| | AUGUST | 31,890,713.51 | | 31,890,713.51 | 41,891,658.12 |
| | SEPTEMBER | 33,796,680.04 | | 33,796,680.04 | 28,605,841.00 |
| | OCTOBER | 38,176,481.45 | | 38,176,481.45 | 38,424,706.71 |
| | NOVEMBER | 32,807,049.77 | | 32,807,049.77 | 33,791,511.41 |
| | DECEMBER | 40,249,600.28 | | 40,249,600.28 | 36,288,801.46 |
| | TOTAL | 430,148,063.45 | | 430,148,063.45 | 371,203,375.37 |

| NOTE | PARTICULARL | AMOUNT | TOTAL |
|-----------|---|-----------------------|-------|
| | | | |
| 3 | TAX REVENUE | | |
| | Other service taxed | | |
| | Total Tax Revenue | 1,140,000.00 | |
| | | | |
| 4 | Non- Tax Revenue | | |
| | | | |
| | LICECES | | |
| | Registration of voluntary organizations | | |
| | Bake house licence | | |
| | Hawker's permits | | |
| | Trade permit licence | | |
| | Sub-Total Licence | 661,355.00 | |
| | | | |
| | FEES | | |
| | Right of occupancy fees | | |
| | Hospital service registration fees | | |
| | Hospital service charges | | |
| | Indigenship registration fees | | |
| | Sub-Total Fees | 361,770.00 | |
| | | | |
| | EARNINGS | | |
| | Earnings from toll gates | | |
| | Earnings from commercial activities | | |
| | Sub-Total Earnings | 6,074,000.00 | |
| | | | |
| 7 | AID AND GRANTS | | |
| | Domestic Aids | | |
| | Total Aid and Grants | | |
| | | | |
| | DECEMBER | | |
| | TOTAL | | |
| | | | |
| 11 | SALARY | | |
| | Salaries and wages | | |
| | Salary | 617,643,730.88 | |
| | 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 | 14,709,555.00 | |
| | Utilities | - | |
| | Materials & Supplies | 2,884,000.10 | |
| | Maintenance Services | 6,193,800.00 | |
| | Training | 1,653,800.00 | |
| | Consulting and Professional Services | | |
| | Miscellaneous Expenses | 72,642,397.92 | |
| | | | |
| | | | |
| | | | |
| 21 | TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC) | | |
| | Statutory deductions | 750,000,842.07 | |
| | Administrative | 364,324,254.37 | |
| | Other sundry deductions | 457,334,832.16 | |
| | Total | | 1,571,659,928.60 |

Note 26 CASH AND BANK BALANCES

| S/N | DETAILS | A/C NO | AMOUNT | TOTAL |
|-----|----------------------------|--------------|---------------|----------------------|
| | | | N | N |
| A | CASH- IN- HAND | | | - |
| B | CASH AT BANKS: | | | |
| 1 | FCMB Bank | 43,716,92010 | 38,912.45 | |
| 2 | Zenith Bank | 1016431402 | 2,263,997.10 | |
| 3 | Fidelity Bank | 5030073045 | 54,776.96 | |
| 4 | Zenith Bank | 1016431615 | 76,704,387.62 | |
| 5 | Zenith Bank | 1016431622 | 5,836,552.76 | |
| | Total Cash at Bank | | | 84,898,629.89 |
| C | Balance At JAAC | | | 1,353,811.99 |
| | TOTAL CASH AT BANKS | | | 86,252,441.88 |

NOTE 27 RECEIVABLES

SUMMARY OF OPERATIVE ADVANCE AS AT DECEMBER 31, 2019

| S/No | Folio | Name of Officers& Details | Amount |
|------|-------|---------------------------|---------|
| | | | N |
| 1 | 1 | Hon. Gabril O. Eundu | 400,000 |
| 2 | 2 | Dr Rita O. Elendu | 90,000 |
| 3 | 3 | Mrs Edna Anoziem | 180,000 |
| 4 | 7 | Mr. Festus Emesue | 340,000 |
| 5 | 11 | Hon Chidiebere Asonye | 120,000 |
| 6 | 12 | Mr. Chilabu Kanu | 60,000 |
| 7 | 13 | Mr. Ikechi Eke | 30,000 |
| 8 | 14 | Iheme Elijah | 20,000 |
| 9 | 15 | Emmanuel Onwuchikwa | 100,000 |
| 10 | 16 | Ejijah Imoh | 20,000 |
| 11 | 17 | Simeon Ndukwe | 18,000 |
| 12 | 18 | Chimezie | 18,000 |
| 13 | 19 | Eugene Eniewe | 18,000 |
| 14 | 50 | Chuukwu Agbai | 18,000 |
| 15 | 21 | Mrs Ogwo | 18,000 |
| 16 | 22 | Jane Okorie N. | 95,000 |
| 17 | 26 | Chukwu Onyekachi | 10,000 |
| 18 | 36 | Iheukwumere Emenike | 462,000 |

| | | | |
|----|-----|-------------------------------|------------------|
| 19 | 66 | Miss Lucy Elendu | 10,000 |
| 20 | 74 | Comm. Uchechukwu Kalu | 35,000 |
| 21 | 94 | Abraham | 25,000 |
| 22 | 96 | Treasurer Driver | 25,000 |
| 23 | 98 | Marlin Elendu | 20,000 |
| 24 | 100 | Ihechi Philip | 15,000 |
| 25 | 102 | Emmanuel Egu Akwari | 20,000 |
| 26 | 104 | Emmanuel Nkwaegbu | 15,000 |
| 27 | 106 | Ukorie Chukwu | 25,000 |
| 28 | 108 | Chidubem Kalu | 10,000 |
| 29 | 110 | Uchenna Igboko | 10,000 |
| 30 | 112 | Kenneth Ubike | 10,000 |
| 31 | 112 | Nwaka David Azubuike | 10,000 |
| 32 | 117 | Chinyere Eke Okoro | 60,000 |
| 33 | 129 | Hon. P.C. Onyegbu | 250,000 |
| 34 | 132 | Hon. Emenike Ogala J. | 70,000 |
| 35 | 134 | Lady P.C. Onyegbu | 100,000 |
| 36 | 151 | Obinna Dumgba | 10,000 |
| 37 | 154 | Dogo Akasio | 135,000 |
| 38 | 161 | Chuks Okorie F. | 10,000 |
| 39 | 164 | Hon. Jacob Chukwuemeka Omokwe | 300,000 |
| 40 | 165 | Hon. Ekema Uche Eme | 200,000 |
| 41 | 166 | Hon Sampson Ukpai | 200,000 |
| 42 | 167 | Hon. Moses Obinna | 200,000 |
| 43 | 168 | Hon. Price Kalu Eke | 200,000 |
| 44 | 169 | Hon.Raphael Nwankwo | 200,000 |
| 45 | 170 | Hon. Chidi Mezieobi Ezeogu | 200,000 |
| 46 | 171 | Hon. Nkem Okoro | 200,000 |
| 47 | 172 | Hon. Igwe Onyekwere | 200,000 |
| 48 | 173 | Hon. Ndu Ukagbe Igwe | 200,000 |
| 49 | 174 | Hon. Okoronkwo Uchechi O. | 200,000 |
| 50 | 175 | Hon. Eukwachi Ojiugo | 200,000 |
| 51 | 176 | Ochiobi Chukwuemeka F. | 100,000 |
| 52 | 177 | Hon. Alwell Stephen Eke | 200,000 |
| | | | 5,680,000 |

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

| S/No | Folio | Name of Officers& Details | Amount ₦ |
|-------------|--------------|---------------------------------------|---------------------|
| 1 | 19 | Staff Welfare Association Dues | 113,400.00 |
| 2 | 20 | Local Govt Ladies Association (LOGLA) | 27,000.00 |
| 3 | 24 | Admin Dept Dues | 38,400.00 |
| 4 | 30 | Finance Dept Dues | 239,700.00 |
| 5 | 46 | Works Dept Dues | 35,600.00 |
| 6 | 51 | Social Dev. Welfare Scheme | 35,150,000.00 |
| 7 | 90 | Unclaimed Salary | 1,395,691.11 |
| | | Total | 1,884,941.11 |

NOTE 46 ACCUMULATED SURPLUSES/(DEFICITS)

| | ₦ | ₦ |
|--|----------------|-----------------------|
| ACCUMULATED SURPLUSES /(DEFICITS) | | |
| Balance C/D | 692,415.86 | |
| Balance C/D AT JAAC | 132,066,986.25 | |
| Total Balance C/D | | 132,759,402.11 |
| Surplus/Deficit for the year | 84,898,629.89 | |
| Adjustments during the year | - | |
| BALANCE B/D | | |
| Balance B/D AT JAAC | 1,353,811.99 | |
| Total Balance B/D | | 86,252,441.87 |