

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO**

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	132,158,376.92		48,666,388.27
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	28,933,448.00		8,642,000.00
3108	Prepayments	28			
	Total Current Assets A			161,091,824.92	57,308,388.27
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			161,091,804.92	57,308,388.27
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	4,352,606.99		3,116,550.99
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			4,352,606.99	54,191,837.28
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E				
	Total Liabilities F = D + E			4,352,606.99	3,116,550.99
	Net Assets: = C – F G			156,739,217.93	54,191,837.28
	NET ASSETS/EQUITY				

43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	156,739,217.93		54,191,837.28
	Total Net Assets/Equity: H = G			156,739,217.93	54,191,837.28

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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)

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO**

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	1,488,491,848.22		501,040,969.41
1102	Government Share of FAAC (VAT Revenue)	2	331,548,895.67		
1201	Tax revenue	3	789,000.00		1,136,700.00
1202	Non-tax revenue	4	9,812,598.88		15,849,742.00
1302	Grants	7			
1401	Transfer from consolidated revenue fund	10	78,380,328.94		40,045,559.85
1402	Other capital receipts	9	264,705,882.35		-
	Total Revenue (a)			2,173,728,564.06	558,072,971.26
2	EXPENDITURE				
2101	Salary	11	550,912,868.39		456,911,133.98
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	94,247,679.12		47,970,000.00
2204	Grants and Contributions	14			
2207	Transfer payments		1,349,849,280.12		
	Total Expenditure (b)			1,995,009,827.63	503,881,133.98
3	ASSETS				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32	21,979,508.50		
3202	Investment Property	33			
	Total Assets (c)			21,979,508.50	

	Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)			156,739,217.93	54,191,837.28
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue/(Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			156,739,217.93	54,191,837.28

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Treasurer

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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)

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO**

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	1,488,491,848.22		501,040,969.41
1201	Tax revenue	3	789,000.00		1,136,700.00
1202	Non-tax revenue	4	9,812,598.88		15,849,742.00
1301	Value Added Tax (VAT)	7	331,548,895.67		
1302	Grants	7			
1401	Transfer from consolidated revenue fund to CDF	10			
1402	Other capital receipts	9	264,705,882.35		
	Total Inflow from Operating Activities (A)			2,095,348,225.12	518,027,411.41
	Outflows				
2101	Salary	11	550,912,868.39		455,911,133.98
2102	Allowances and social contribution	11	21,979,508.50		
2103	Social benefits	12			
2202	Overhead cost	13	94,247,679.12		47,970,000.00
2207	Transfer payments	14	1,349,849,280.12		--
	Total Outflow from Operating Activities (B)			2,016,989,336.13	503,881,133.98
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			78,358,888.99	14,146,277.43
	CASH FLOW FROM INVESTING ACTIVITIES				
3201	Purchase/Construction of PPE	32			
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	(28,933,448.00)		(8,642,000.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	4,352,606.99		3,116,550.99
	Net Cash Flow from Financing Activities			(24,580,841.01)	(5,525,449.01)
	Net Cash Flow from all Activities			53,778,047.98	8,620,828.42
	Cash & its equivalent as at 1/1/2018	26		78,380,328.94	69,759,500.52
	Cash & its equivalent as at 31/12/2018	26		132,158,376.92	78,380,328.94
	Certificate of Deposits	31.1			

.....
Treasurer

.....
Chairman

NAME

DATE

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

IKWUANO LOCAL GOVERNMENT

ISIALA OBORO 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)		2,627,867,660.00	1,753,197,930.57	874,669,929.45
	01	Statutory Allocation		2,627,867,660.00	1,753,197,930.57	874,669,929.45
	02	Value added Tax (VAT)			331,548,895.67	(331,548,895.67)
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		2,627,867,660.00	2,084,746,626.24	543,121,033.79
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)		2,627,867,660.00	2,084,746,626.24	543,121,033.79
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		1,568,000	289,000	1,279,000
	06	Development tax/levy		10,000,000	500,000	950,000
	09	Other service taxes				
		Sub-Total TAX REVENUE (120101)		11,568,000	789,000	10,779,000
		Sub-Total TAX REVENUE (120101)				
		Sub-Total TAX REVENUE (1201)				
1202		NON-TAX REVENUE				

120201		LICENCES				
	12	Bicycles licence & hire permits/ others		10,000		10,000
	17	Dried fish & meat licences		10,000		10,000
	20	Hawker's permits		392,000	300,000	92,000
	24	Abattoir/slaughter licences		250,000	100,000	150,000
	26	Hiring services		50,000		50,000
	31	Liquor licences		100,000		100,000
	37	Trade permit licences		500,000	600,000	(100,000)
	40	Lottery permit				
		Sub-Total Licences (120201)		1,312,000	1,000,000	312,000
120204		FEES				
	17	<i>Contractor registration fees</i>		100,000	70,000.00	30,000.00
	18	<i>Marriage/divorce fees</i>		102,000	80,000.00	23,000.00
	26	<i>Court summons/oath fees</i>		50,000	50,000.00	-
	27	<i>Tender fees</i>		100,000	80,000.00	20,000.00
	36	<i>Bill board advertisement fees</i>		50,000	40,000.00	10,000.00
	42	<i>Association fees</i>		50,000	100,000.00	(50,000.00)
	43	<i>Birth & death registration fees</i>		50,000	40,000.00	10,000.00
	48	<i>Development levies</i>		50,000	100,000.00	(50,000.00)
	49	<i>Business/trade operating fees</i>		300,000	300,000.00	-
	50	<i>Inspection fees</i>		50,000	30,000.00	20,000.00
	54	<i>Parking fees</i>		300,000	800,000.00	(500,000.00)
	59	<i>Right of occupancy fees</i>		50,000	100,000.00	(50,000.00)
	60	<i>Building plan approval fees</i>		500,000	200,000.00	300,000.00
	62	<i>Publication fees</i>		50,000	10,000.00	40,000.00
	63	<i>Hospital service registration fees</i>		300,000	500,000.00	(200,000.00)
	64	<i>Hospital service charges</i>		700,000	912,598.88	(212,598.88)
	65	<i>Sports/recreational facilities fees</i>		50,000		50,000.00
	66	<i>Indigenship registration fees/Others</i>		400,000	3,500,000.00	(3,100,000.00)
		Sub-Total Fees (120204)		3,252,000	6,912,598.88	(3,660,598.88)
120207		EARNINGS				
	06	<i>Earnings from toll gates</i>		500,000	490,000	10,000
	14	<i>Earnings from ict services/Others</i>		780,000	720,000	60,000
	20	<i>Earnings from guest houses</i>		700,000	690,000	10,000
		Sub-Total Earnings (120207)		1,980,000	1,900,000	80,000
1401		Transfer from Cons revenue fund			78,380,328.94	(78,380,328.94)
		TOTAL REVENUE		2,645,979,660.00	2,173,728,554.06	472,251,105.94

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO**

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		702,805,020.00	550,912,868.39	151,892,151.61
2101		SALARY				
210101		SALARIES AND WAGES				
	01	Salary				
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)				
		Sub-Total Salary (2101)		702,805,020.00	550,912,868.39	151,892,151.61
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		23,500,000	5,361,000	18,139,000
		Sub-Total Travel & Transport(220201)		23,500,000	5,361,000	18,139,000
220202		Utilities				
	01	Electricity Charges		500,000	200,000	300,000
	02	Telephone Charges		300,000		300,000
	03	Internal Accessories		1,500,000	354,000	1,146,000
	09	Postage & Courier Services		500,000		500,000
		Sub-Total Utilities (220202)		2,800,000	554,000	2,246,000
		Sub-Total Utilities (220202)				
220203		Materials & Supplies				
	01	Office Stationeries		8,000,000	3,850,000	4,150,000

		/Computer consumables				
	05	Printing & Non Security Documents		2,000,000		2,000,000
	06	Printing of Non Security Documents		2,000,000		2,000,000
	07	Drug/Laboratory Materials		1,000,000		1,000,000
	08	Field & Camping Materials				
	09	Uniform & Other Clothing		200,000		200,000
	10	Teaching Aids/ Instructional Materials				
		Sub-Total Materials & Supplies (220203)		13,200,000	3,850,000	9,350,000
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		3,000,000	2,800,000	200,000
	02	Maintenance of Office Furniture		3,000,000	300,000	1,700,000
	03	Maintenance of Building/Residential Quarters		3,000,000	2,500,000	500,000
	04	Maintenance of Office /IT Equipment		1,000,000		1,000,000
	05	Maintenance of Plant/Gen st		1,000,000	800,000	200,000
	06	Other Maintenance Services				
	10	Maintenance of Street Lights		200,000		200,000
	12	Maintenance of Market/Public Places		2,000,000	1,800,000	200,000
	13	Minor Road Maintenance		2,000,000	23,879,508.50	(21,879,508.50)
		Sub-Total Maintenance Services (220204)		14,200,000	32,079,508.50	(17,879,508.50)
220205		Training				
	01	Local Training				
		Sub-Total Training (220205)		12,800,000	5,650,000	7,150,000
220206		Other Service				
	01	Security Services		10,000,000		10,000,000
	03	Residential Rent				
	04	Security Vote (Including Operations)		36,000,000	29,000,000	7,000,000
	05	Clearing & Fumigation				
	06	National Security &		5,800,000		5,800,000

		Civil Defence Services Corps				
	07	Servicicon Activities		5,000,000		5,000,000
		Sub-Total Other Services (220206)		56,800,000	29,000,000	27,800,000
220207		Consulting & Professional Services				
	02	Information Technology				
	03	Finance (Audit Fees, etc)				
	04	Engineering Services				
	05	Architectural Services				
	06	Surveying Services				
	07	Agricultural Consulting				
	09	Special Committee				
	10	Statistical Survey & Data Collection				
		Sub-Total Consulting & Professional Services(220207)		6,800,000		6,800,000
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost		2,000,000	1,800,000	200,000
	02	Other Transport Equipment Fuel Cost		1,400,000	800,000	600,000
	03	Plant/Gen Set Fuel Cost				
		Sub-Total Fuel & Lubricants General (220208)		3,400,000	2,600,000	800,000
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)				
	04	Others Consolidated fund Bank Charges)				
		Sub-Total Financial Charges (220209)		1,000,000	342,971.12	657,028.88
220210		Miscellaneous expenses				
	01	Refreshment & meals		5,000,000	3,000,000	2,000,000
	02	Honorarium & Sitting Allowance		5,000,000	4,800,000	200,000
	04	Medical Expenses Local		500,000		500,000
	06	Postage & Courier Services		500,000		500,000

	07	Welfare Packages		500,000		500,000
	27	NEPAD				
	28	Legislative Council Maintenance		22,000,000	18,000,000	4,000,000
	29	Traditional Rulers		62,000,000	10,989,708	51,010,292
		Sub-Total Miscellaneous expenses(220210)		95,500,000	36,789,708	58,710,292
2204		GRANTS & CONTRIBUTIONS				
220401		Grants & Contributions				
2207		Transfer			1,349,849,280.12	
		TOTAL OTHER RECURRENT EXP COSTS (22)		230,000,000	116,227,187.62	113,772,812.38
		TOTAL EXPENDITURE		2,282,654,300.12	2,016,989,336.13	265,664,963.99

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO**

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				
		Sub-Total Consolidated Revenue Fund (310101)			132,158,376.92	
310103		CONTINGENCY FUND				
	01	Cash Balance Contingency Fund				
		Sub-Total Contingency Fund (310103)			132,158,376.92	
		Sub-Total Cash/Bank Balances Held By Treasurer (3101)				
3106		RECEIVABLES				
310601		PERSONAL ADVANCES				
	01	Personal Advances			28,933,448.00	
		Sub Total Personal Advances (310601)			28,933,448.00	
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances				
		Sub Total Administrative Advances (310602)				

310603		IMPRESTS				
	01	Imprests				
		Sub Total Imprests (310603)				
		Sub-Total Receivables (3106)			161,091,824.92	
		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 (3201 + 3202)				
		TOTAL ASSETS			161,091,824.92	

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO**

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				
410101		Contract Retention Fees				
	07	Other Deposits			4,352,606.99	
		Sub-Total Contract Retention Fees (410101)				
		Sub-Total Deposits (4101)			4,352,606.99	
4102		LOANS AND DEBTS				
410201		Domestic Loan Stock				
	01	Short Term Borrowings				
		Sub-Total Domestic Loan Stock (410101)				
		Sub-Total Loans And Debts (4102)				
4103		UNREMITTED DEDUCTIONS				
410301		Unremitted Taxes				
	01	PAYE				
	02	Withholding Tax				
	03	Value Added Tax				
		Sub-Total Unremitted Taxes (410301)				
		TOTAL CURRENT LIABILITIES (41)			4,352,606.79	
42		NON-CURRENT LIABILITIES				

4201		PUBLIC FUNDS				
420101		Trust Funds				
	01	Trust Funds				
		Sub-Total Accrued Expenses (420101)				
420102		Other Public Funds				
	01	Other Public Funds Represented by JPA				
		Sub-Total Trust Funds (420102)				
		Sub-Total Public Funds (4201)				
		TOTAL NON-CURRENT LIABILITIES (42)				
43		CAPITAL & RESERVES				
4301		CAPITAL				
430101		Capital Represented by PPE				
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			156,739,217.93	
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		Sub-TotalReserves (430201)				
		Sub-Total Reserves (4302)				
		TOTAL CAPITAL & RESERVES (43)			156,739,217.93	
		TOTAL LIABILITIES/EQUITIES			161,091,824.92	

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO**

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

NOTE	DETAILS	REF. NOTE	2018		2017
	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)				
	Government share of FAAC (Statutory Revenue)	1a	1,454,666,12.45		
	Share of Forex	1b	27,721,926.26		
	Share of Excess Bank Charges	1c	2,919,460.44		
	Share of NNPC Refund	1d	2,489,622.22		
	Share of Exchange Gain	1e	694,718.85		
	Total (Gross) FAAC Allocation to IKW. LG			1,488,491,848.22	

	2018						2017
	1a	1b	1c	1d	1e		
MONTH	Statutory Revenue	Forex	Excess Bank Charges	NNPC Refund	Exchange Gain	TOTAL	TOTAL
	₦	₦	₦	₦		₦	₦
Jan	124,091,393.49					97,086,486.65	124,019,393.49
Feb						-	
Mar	110,604,038.06	12,972,662.62				97,741,923.98	123,576,700.68
Apr	137,321,706.82		99,889.51			107,664,184.35	137,421,596.33
May	133,669,649.15					104,641,037.01	133,669,549.15
Jun	139,097,540.65		1,735,646.27			110,391,550.58	140,833,186.92
Jul	134,194,011.61			2,489,622.22		107,192,777.58	136,683,633.83
Aug	136,712,931.58		34,003.48		34,003.48	107,081,910.31	136,780,938.54
Sept.	130,975,150.67		1,049,921.18		57,671.10	103,484,302.34	132,082,742.95
Oct	141,441,058.85				168,242.87	110,869,455.25	141,609,301.72
Nov	139,708,596.09	14,749,263.64			226,467.33	122,247,719.09	154,684,327.06
Dec	126,922,043.48				208,334.07	99,537,969.50	127,130,377.55
TOTAL	1,454,666,120.45	27,721,926.26	2,919,460.44	2,489,622.22	694,718.85	1,167,939,316.64	1,488,491,848.22

DETAILS

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		331,548,895.67

		₪	₪	₪	₪
	JANUARY	31,483,548.31			31,483,548.31
	FEBRUARY	-			-
	MARCH	27,365,658.84			27,365,658.84
	APRIL	27,365,658.84			27,365,658.84
	MAY	30,167,240.31			30,167,240.31
	JUNE	27,467,927.88			27,467,927.88
	JULY	26,282,989.50			26,282,989.50
	AUGUST	37,427,676.68			37,427,676.68
	SEPTEMBER	25,520,989.40			25,520,989.40
	OCTOBER	34,325,922.87			34,325,922.87
	NOVEMBER	30,202,986.98			30,202,986.98
	DECEMBER	32,361,951.29			32,361,951.29
	TOTAL	331,548,895.67			331,548,895.67

NOTE	PARTICULARL	AMOUNT	TOTAL
3	TAX REVENUE		
	Other service taxed		
	Total Tax Revenue	789,000	
4	Non- Tax Revenue		
	LICECES		
	Registration of voluntary organizations		
	Bake house licence		
	Hawker's permits		
	Trade permit licence		
	Sub-Total Licence	1,000,000	
	FEES		
	Right of occupancy fees		
	Hospital service registration fees		
	Hospital service charges		
	Indigenship registration fees		
	Sub-Total Fees	6,912,598.88	
	EARNINGS		
	Earnings from toll gates		
	Earnings from commercial activities		
	Sub-Total Earnings	1,900,000	
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	550,912,868.39	
	Salary		
	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	5,361,000	
	Utilities	554,000	
	Materials & Supplies	3,850,000	
	Maintenance Services	32,079,508.50	
	Training	5,650,000	

	Consulting and Professional Services	29,000,000	
	Miscellaneous Expenses	39,732,679.12	
	Training	870,000	
	Consulting and Professional Services	15,000,000	
	Other Service		
	Fuel & Lubricant		
	Miscellaneous Expenses	89,512,892.92	
	TOTAL		121,282,492.92
14	GRANTS & CONTRIBUTIONS		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	497,879,426.62	
	Administrative	528,235,675.47	
	Other sundry deductions	323,734,178.03	
	Total	1,349,849,280.12	

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	4366642013	75,830.17	
2	FCMB Bank	4366446015	2,969.78	
3	Zenith Bank	1010773896	12,590.72	91,390.67
C	Balance At JAAC		132,066,986.25	132,066,986.25
	TOTAL CASH AT BANKS			
	TOTAL			132,158,376.92

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO**

**OUTSTANDING ADVANCE OF
IKWUANO LOCAL GOVERNMENT
FOR THE YEAR 2018**

S/No	Folio	Name of Officers	Amount ₦
1	1	F.O. Nwaozuru	21,556,272.00
2	3	N. Hart C.	10,000.00
3	4	Uche Okeugo	91,000.00
4	5	Chris Azubuike	550,000.00
5	6	Uwakwe Kingsly	92,500.00
6	7	Prince U. nkume	152,000.00
7	8	Onwutebe Nwazuo	40,000.00
8	9	Emulor N.S.	50,000.00
9	10	Onwuchekwa A.C.	50,000.00
10	11	Udensi Ifeoma	79,676.00
11	13	Ijebuonwu Blessing	1,090,000.00
12	14	Uduma Ngozi	10,000.00
13	15	Irobuchi F.S.	10,000.00
14	16	Ofo Emmanuel	39,200.00
15	17	Onuoha Angela	1,330,000.00
16	18	Adindu Ibeugbu	200,000.00
17	19	Mrs Julie Awa	461,000.00
18	20	Obinna Okey	95,000.00
19	21	Ify I Ifeakanwa	340,000.00
20	22	Attu Lillian	43,400.00
21	23	Okorie D.K.I	230,000.00
22	24	Anthony Alaribe	29,400.00
23	25	Kingsley Uwakwe	60,000.00
24	26	Ukuwa Paul	10,000.00
25	27	Idika K. Achi	200,000.00

26	28	Ezinne Ngozi Oji	650,000.00
27	29	Hon. Alaribe Tony	110,000.00
28	30	Ndula Kate	15,000.00
29	31	Edna Isika	20,000.00
30	32	Chinyere Ogbonna	25,000.00
31	33	V.U. Anosike	20,000.00
32	34	Ogeelu Adibe	80,000.00
33	35	Onyekachi Ogbonnaya	90,000.00
34	36	Chinyere Dinneya	90,000.00
35	37	Willians Onuoha	100,000.00
36	38	Chidiebere Nwakeke	5,000.00
37	39	Golden Anyanwu	10,000.00
38	41	Onyeabor Nwabuikwu	10,000.00
39	41	Agodi Obinna Felix	20,000.00
40	42	Barr. Sunday Ikpaka	80,000.00
41	43	Mrs Uchelu Ogbonna	80,000.00
42	44	Mr Chalse Otutubuike	80,000.00
43	45	Mr Uche Onyedikachi	60,000.00
44	46	Mrs Charity Dominic	80,000.00
45	47	Okey Obinna	45,000.00
46	48	Cletus Onwutuebe	10,000.00
47	49	Chigbo Arungwa	20,000.00
48	50	Chikalaru	160,000.00
49	51	Catherine Nwosu	20,000.00
50	52	Idika Achi	30,000.00
51	53	Innocent Njoku	80,000.00
52	54	Chijioke Awa	40,000.00
53	55	Emmanuel Oleka	60,000.00
54	56	James Irozuru	24,000.00
		Total	28,933,448.00

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO**

**OUTSTANDING DEPOSIT OF
IKWUANO LOCAL GOVERNMENT
FOR THE YEAR 2018**

S/No	Folio	Details	Amount ₦	Total ₦
1	1	S W A	3,035,200.99	
2	12	LOGLA	296,300.00	
3	20	PAYE	45,487.76	
4	25	PDP CHECK OFF DUES	953,518.24	
5	26	AGRIC (SWA)	22,100.00	
		Total		4,352,606.99