

**IKWUANO LOCAL GOVERNMENT
ISIALA OBORO
STATEMENT 1
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2019**

NCOA	PARTICULARS	Notes	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
3	ASSETS				
31	Current Assets				
3101	Cash and Cash Equivalents Held by Treasurer	26.1	1,664,371.03		132,158,376.92
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	16,179,090.00		28,933,448.00
3108	Prepayments	28			
	Total Current Assets A			17,843,461.03	161,091,824.92
32	Non-Current Assets				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
	Total Non-Current Assets B			17,843,461.03	
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	3,275,000.43		4,352,606.99
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			3,275,000.43	4,352,606.99
42	Non-Current Liabilities				

4201	Public Funds	41			
4203	Long Term Borrowings	42			
	Total Non-Current Liabilities E				
	Total Liabilities F = D + E				
	Net Assets:			14,568,460.60	156,739,217.93
	G = C - F				
	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46			
	Total Net Assets/Equity: H = G			14,568,460.60	156,739,217.93

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Treasurer

NAME

DATE

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Chairman

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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, 2019**

NCOA	PARTICULARS	Notes	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
1	REVENUE				
1101	Government Share of FAAC (Statutory Revenue)	1	1,444,905,533.23		1,488,491,848.22
1102	Government Share of FAAC (VAT)	2	383,911,563.00		331,548,895.67
1201	Tax Revenue	3	5,851,470.00		789,000.00
1202	Non-tax revenue	4	7,646,109.26		9,812,598.88
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund	10	132,158,376.92		78,380,328.94
1402	Other capital receipts	9	218,823,529.41		264,705,882.35
	Total Revenue (a)			2,193,296,581.82	2,173,728,664.06
2	EXPENDITURE				
2101	Salary	11	662,979,104.21		550,912,868.39
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	425,111,097.25		94,247,679.12
2204	Grants and Contributions	14			
2207	Transfer payments	21	708,552,077.90		1,349,849,280.12
	Total Expenditure (b)			1,796,642,279.36	1,995,009,827.53
3	ASSETS				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32		382,085,841.86	21,979,508.50
3202	Investment Property	33			
	Total Assets (c)			14,568,460.60	156,739,217.93
	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)			14,568,460.60	156,739,217.93

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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, 2019

NCOA	Notes	2019		2018
		AMOUNT ₦	TOTAL ₦	₦
1	CASH FLOWS FROM OPERATING ACTIVITIES			
	Inflows			
1101	Government Share of FAAC (Statutory Revenue)	1,444,905,533.23		1,488,491,848.22
1102	Government share of FAAC (VAT Revenue)	383,911,563.00		331,548,895.67
1201	Tax Revenue	5,851,470.00		789,000.00
1202	Non-tax Revenue	7,646,109.26		9,812,598.88
1301	Aids			
1302	Grants			
1401	Transfer from consolidated revenue fund to CDF			
1402	Other capital receipts	218,823,529.41		264,705,882.35
	Total Inflow from Operating Activities (A)		2,061,138,204.90	2,095,348,225.12
	Outflows			
2101	Salary	662,979,104.21		550,912,868.39
2102	Allowances and social contribution			21,979,508.50
2103	Social benefits			
2202	Overhead cost	425,111,097.25		94,247,679.12
2204	Grants & contributions			
2207	Transfer payments	708,552,077.90		1,349,849,280.12
	Total Outflow from Operating Activities (B)		1,796,642,279.36	2,016,989,336.13
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)		382,085,841.86	78,358,888.99

3201	Purchase/Construction of PPE	32			
3202	Purchase/Construction of Investment Property	32			
3202	Investment Property	33			
3109	Acquisition of Investments	31			
1402	Prior Year Adjustment				
1202	Proceeds from sale of Investment	31			
	CASH FLOW FROM FINANCING ACTIVITIES				
3106	Receivables	27	(16,179,090.00)		(28,933,448.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	3,275,000.00		4,352,606.99
	Net Cash Flow from Financing Activities			(12,904,089.57)	(24,580,841.01)
	Net Cash Flow from all Activities			(130,494,005.89)	53,778,047.98
	Cash & its equivalent as at 1/1/2019	26		132,158,376.92	78,380,328.94
	Cash & its equivalent as at 31/12/2019	26		1,664,371.03	132,158,376.92
	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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The accompanying notes forms-an integral part of the General Purpose Financial Statement (GPFS)

**IKWUANO LOCAL GOVERNMENT
ISIALA-OBORO**

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

**IKWUANO LOCAL GOVERNMENT
ISIALA-OBORO
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	NOTE	Total Approved Estimate	Actual Revenue	Variance
				₦	₦	₦
1		REVENUE				
11		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
1101		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	1			
	01	Statutory Allocation		1,567,400,000.00	1,444,905,533.23	122,494,466.77
	02	Value added Tax (VAT)	2		383,911,563.00	(383,911,563.00)
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)		1,567,400,000.00	1,828,817,096.23	(261,417,096.23)
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		11,568,000.00	5,851,147,000.00	5,716,530.00
	06	Development tax/levy				
	09	Other service taxes				
		Sub-Total TAX REVENUE (120101)				
		Sub-Total TAX REVENUE (1201)		11,568,000.00	5,851,147,000.00	5,716,530.00
1202		NON-TAX REVENUE				
120201		LICENCES				
	12	Bicycles licence& hire permits/ others		5,000.00		5,000.00
	17	Dried fish & meat licences				
	20	Hawker's permits		20,000.00	25,000.00	(5,000.00)
	24	Abattoir/slaughter licences				
	26	Hiring services				
	31	Liquor licences		30,000.00	15,000.00	15,000.00

	37	Trade permit licences			
	40	Lottery permit			
		Sub-Total Licences (120201)		55,000.00	40,000.00
					15,000.00
120204		FEES			
	17	Contractor registration fees	300,00.00		300,00.00
	18	Marriage/divorce fees	20,000.00		20,000.00
	26	Court summons/oath fees			
	27	Tender fees	200,000.00		200,000.00
	36	Bill board advertisement fees	600,000.00	1,850,109.26	(1,250,109.26)
	42	Association fees	10,000.00	5,000.00	5,000.00
	43	Birth & death registration fees	10,000.00		10,000.00
	48	Development levies	200,000.00		200,000.00
	49	Business/trade operating fees	300,000.00	5,465,800.00	(5,165,800.00)
	50	Inspection fees	10,000.00		10,000.00
	54	Parking fees	30,000.00	85,200.00	(55,200.00)
	59	Right of occupancy fees			
	60	Building plan approval fees			
	62	Publication fees			
	63	Hospital service registration fees			
	64	Hospital service charges			
	65	Sports/recreational facilities fees			
	66	Indigenship registration fees/Others	350,000.00	200,000.00	150,000.00
		Sub-Total Fees I (120204)	2,030,000.00	7,606,109.26	(5,576,109.26)
120207		EARNINGS			
	06	Earnings from toll gates	400,000.00		400,000.00
	14	Earnings from ict services/Others	300,000.00		300,000.00
	20	Earnings from guest houses	70,000.00		70,000.00
		Sub-Total Earnings (120207)	770,000.00		770,000.00
		Non Tax Revenue (1202)	2,855,000.00	7,646,109.26	(4,791,109.26)
		TOTAL INDEPENDENT REVENUE (12)			
1401		Transfer from consolidated revenue Fund		132,158,376.92	(132,158,376.92)
1402		Other Capital receipts	218,823,529.41	218,823,529.41	
120208		RENT ON GOVERNMENT BUILDING			
	01	Rent on government quarters			
		Sub-Total Rent (120208)			
120211		INVESTMENT INCOME			
	03	Other investment income			
		Sub-Total Investment Income (120211)			
		Non- Tax Revenue (1202)			
		Total INDEPENDENT REVENUE (12)			
1401		Transfer from consolidated revenue fund			
		TOTAL REVENUE	1,800,646,529.41	2,193,296,581.82	(392,650,052.41)

**IKWUANO LOCAL GOVERNMENT AREA
ISIALA OBORO**

STATEMENT 5.2

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

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

Head/ Sub- Heads	Last Sub- Head	Details of Expenditure	Total Approved Estimates	Actual Expenditure	Variance
			₦	₦	₦
2		EXPENDITURES			
21		PERSONNEL COST			
2101		SALARY			
210101		SALARIES AND WAGES			
	01	Salary	1,239,000,000	662,979,104.21	616,020,895.79
	02	Over time Payments			
	03	Consolidated Revenue Fund Charge – Sal.			
		Sub-Total Salaries and Wages (210101)			
		Sub-Total Salary (2101)	1,239,000,000	662,979,104.21	616,020,895.79
22		OTHER RECURRENT COSTS			
2202		OVERHEAD COST			
220201		TRAVEL & TRANSPORT			
220201 0	01	Local travel & Transport training	10,200,000.00	6,696,000.00	3,504,000.00
	02	Local Travel & Transport others	8,750,000.00	6,432,000.00	2,318,000.00
	03	Non Accident Bonus	-	-	-
		Sub-total Travel & Transport (220201)	18,950,000.00	13,128,000.00	5,822,000.00
220202		UTILITIES			
	01	Electricity Charges	300,000.00	-	300,000.00
	02	Telephone Charges	200,000.00	-	200,000.00
	03	Internal Accessories	-	-	-
		Sub-total Utilities (220202)	500,000.00	-	500,000.00

220203		MATERIALS & SUPPLIES			
		Printing & Photocopy	-	33,000.00	(33,000.00)
	01	Office Stationeries/Computer Consumables	1,700,000.00	615,000.00	1,085,000.00
	05	Printing & Non Security Docum 7	400,000.00	175,000.00	225,000.00
	06	Printing of Non-Security Document	1,300,000.00	73,000.00	1,227,000.00
	07	Drug/Laboratory Materials			
	08	Field & Camping Materials			
	09	Uniform & Other Clothing			
	10	Teaching Aids/Instrumental Materials			
		Sub-Total	3,400,000.00	896,000.00	2,504,000.00
220204		MAINTENANCE SERVICES			
	01	Maintenance of motor vehicle/transport equipment			
	02	Maintenance of Office furniture	2,200,000.00	2,722,000.00	(522,000.00)
	03	Maintenance of Building/Residential Quarters	200,000.00	55,600.00	144,400.00
	04	Maintenance of Office/IT Equipment	500,000.00	-	500,000.00
	05	Maintenance of Plant/Gen St.	700,000.00	352,000.00	348,000.00
	06	Other Maintenance Services	700,000.00	190,000.00	510,000.00
		Sub-Total Maintenance Services (220204)	4,300,000	3,319,600.00	980,400.00
220205		TRAINING			
	01	Local Training	6,200,000.00	24,795,294.11	(18,595,294.11)
		Sub-Total Training (220205)	6,200,000.00	24,795,294.11	(18,595,294.11)
220206		OTHER SERVICES			
	01	Security Services	5,200,000.00	9,930,074.11	(4,730,074.11)
	04	Security Vote (Including Operations)	24,000,000.00	17,500,000.00	6,500,000.00
	05	Clearing & Fumigation	300,000.00	110,000.00	190,000.00
		Sub-Total Other Services (220206)	29,500,000.00	27,540,074.11	1,959,925.89
220207		CONSULTING & PROFESSIONAL SERVICES			
	03	Finance (Audit Fees, etc)	-	3,282,316.00	(3,282,316.00)
	04	Engineering Services	200,000.00	100,000.00	(100,000.00)
	07	Agricultural Consulting	50,000.00	189,000.00	(139,000.00)
	09	Special Committee	-	500,000.00	(500,000.00)
		Road Maintenance	-	1,000,000.00	1,000,000.00
		Sub-Total	250,000.00	5,071,316.00	(4,821,316.00)
220208		FUEL & LUBRICANT S			
	01	Motor Vehicles fuel cost			
	02	Other Transport Equipment Fuel Cost	800,000.00	22,000.00	778,000.00

	03	Plant/Gen. Set Fuel Cost			
		Sub-Total Fuel & Lubricants	800,000.00	22,000.00	778,000.00
220209		FINANCIAL CHARGES			
	01	Bank Charges (Other than Interest)	1,000,000.00	752,971.17	(752,971.17)
	02	Other Consolidated fund Bank Charges	3,000,000.00	-	3,000,000.00
		Sub-Total Financial Charges (220209)	4,000,000.00	752,971.17	(3,247,028.83)
220210		MISCELLANEOUS EXPENSES			
	01	Refreshment& Meals	1,100,000.00	3,803,000.00	(2,703,000.00)
	02	Honorarium & Sitting Allowance	1,400,000.00	8,772,882.38	(7,372,882.38)
	03	Publicity & Adverts	2,800,000.00	20,000.00	2,780,000.00
	04	Medical Expenses Local	3,100,000.00	55,000.00	3,045,000.00
	05	Postage & Courier Services	-	-	-
	06	Welfare Packages	2,600,000.00	16,807,341.86	(14,207,341.86)
	09	Sporting Activities			
	08	Legal Service		1,000,000.00	(1,000,000.00)
	23	Loan Scheme to Transport Coordinators	-	190,728,669.47	(190,728,669.47)
		Adult Literacy	2,000,000.00	294,117.65	1,705,882.35
		Legislative Council Maintenance	12,000,000.00	10,302,678.53	1,697,321.47
		Traditional Rulers	20,000,000.00	16,415,923.83	3,584,076.17
		ABSG/LG	20,000,000.00	101,386,228.14	(81,386,228.14)
		Sub-Total Miscellaneous Expenses (220210)	65,000,000.00	349,585,841.86	(284,585,841.86)
2207		TRANSFERS			
220701		Transfer payments to Govt. Establishments	708,552,077.90	708,552,077.90	-
3201		Purchase/Construction of PPE	350,020,000.00	382,085,841.86	32,065,844.86
		TOTAL EXPENDITURE	4,470,472,077.90	2,178,728,121.22	291,743,956.68

**IKWUANO LOCAL GOVERNMENT
ISIALA-OBORO**

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 Assets	Variance
				₦	₦	₦
3		ASSETS				
31		CURRENT ASSETS				
3101		CASH/BANK BALANCES HELD BY TREASURER				
310101		CONSOLIDATED REVENUE FUND				
	01	Cash Balance consolidated Revenue			1,664,371.03	
		Sub-Total Cash/Bank Balances Held By Treasurer (3101)				
3106		RECEIVABLES			16,179,090.00	
310601		PERSONAL ADVANCES				
	01	Personal Advances				
		Sub Total Personal Advances (310601)				
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances				
		Sub Total Administrative Advances (310602)				
32		TOTAL CURRENT ASSETS (31)			17,843,461.03	
		NON-CURRENT ASSETS				
		TOTAL ASSETS			17,843,461.03	

**IKWUANO LOCAL GOVERNMENT
ISIALA-OBORO**

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 Assets	Variance
				₦	₦	₦
3		ASSETS				
31		CURRENT ASSETS				
3101		CASH/BANK BALANCES HELD BY TREASURER				
310101		CONSOLIDATED REVENUE FUND				
	01	Cash Balance consolidated Revenue			1,664,371.03	
		Sub-Total Cash/Bank Balances Held By Treasurer (3101)				
3106		RECEIVABLES			16,179,090.00	
310601		PERSONAL ADVANCES				
	01	Personal Advances				
		Sub Total Personal Advances (310601)				
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances				
		Sub Total Administrative Advances (310602)				
32		TOTAL CURRENT ASSETS (31)			17,843,461.03	
		NON-CURRENT ASSETS				
		TOTAL ASSETS			17,843,461.03	

**IKWUANO LOCAL GOVERNMENT
ISIALA-OBORO**

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			3,275,000.43	
410101		Contract Retention Fees				
	07	Other Deposits				
		Sub-Total Contract Retention Fees (410101)				
		Sub-Total Deposits (4101)			3,275,000.43	
4201		PUBLIC FUNDS				
420101		Trust Funds				
	01	Trust Funds				
		Sub-Total Accrued Expenses (420101)				
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			14,568,460.60	
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		Sub-Total Reserves (430201)				
		Sub-Total Reserves (4302)				
		TOTAL CAPITAL & RESERVES (43)			14,568,460.60	
		TOTAL LIABILITIES/EQUITIES			17,843,461.03	

IKWUANO LOCAL GOVERNMENT OBORO

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

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	1,400,854,549.28		1,454,666,120.45
	Share of Forex	1b	22,875,865.31		27,721,926.26
	Share of Excess Bank Charges	1c	3,313,385.57		2,919,460.44
	Share of NNPC Refund	1d	2,074,685.19		2,489,622.22
	Share of Exchange Gain	1e	2,571,255.10		694,718.85
	Share of Solid Mineral	1f	1,805,024.25		-
	Good & Value	1g	11,410,768.53		-
	Total (Gross) FAAC Allocation to IKWLG			1,444,905,533.23	1,488,491,848.22

DETAILS

MONTH	2019							2018	
	1a Statutory Revenue	1b Forex	1c Excess Bank Charges	1d NNPC Refund	1e Exchange Gain	1f Share of Solid Mineral	1g Good & Value	TOTAL	TOTAL
	₦	₦	₦	₦		₦		₦	₦
Jan	105,375,499.24		1,937,046.50		138,751.81			107,451,297.55	124,019,393.49
Feb	100,059,981.75	9,165,216.13	957,845.43		179,659.05			110,362,702.36	-
Mar	94,334,705.75	2,714,817.69		2,074,685.19	137,085.77		11,410,768.53	110,672,062.93	123,576,700.68
Apr	108,485,898.49				166,833.85			108,652,732.34	137,421,596.33
May	121,425,471.45				244,703.07			121,670,174.52	133,669,649.15
Jun	132,771,877.42				219,890.36			132,991,767.78	140,833,186.92
Jul	129,359,740.76				214,351.58			129,574,092.34	136,683,633.83
Aug	130,241,048.70		418,493.64		418,493.64			131,078,035.98	136,780,938.54
Sep	126,742,386.30				199,984.26			126,942,370.56	132,082,742.95
Oct	124,994,125.66				235,469.02			125,229,594.68	141,609,301.72
Nov	104,225,431.41	10,995,831.49			165,628.01			115,386,890.91	154,684,327.06
Dec	122,838,382.35				250,404.68	1,805,024.25		124,893,811.28	127,130,377.55
TOTAL	1,400,854,549.28	22,875,865.31	3,313,385.57	2,074,685.19	2,571,255.10	1,805,024.25	11,410,768.53	1,444,905,533.23	1,488,491,848.22

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		383,911,563.00	331,548,895.67	

DETAILS

2a	2019				2018
	MONTH	NET RECEIPT	DEDUCTION	TOTAL	TOTAL
		₱	₱	₱	₱
	JANUARY	33,937,759.90		33,937,759.90	31,493,548.31
	FEBRUARY	30,894,912.52		30,894,912.52	
	MARCH	30,155,480.91		30,155,480.91	27,365,658.84
	APRIL	31,380,201.51		31,380,201.51	27,365,658.84
	MAY	34,246,330.67		34,246,330.67	30,167,240.31
	JUNE	35,055,726.05		35,055,726.05	27,467,927.88
	JULY	30,309,939.56		30,309,939.56	26,282,989.50
	AUGUST	28,457,934.44		28,457,934.44	37,427,676.68
	SEPTEMBER	30,177,156.21		30,177,156.21	25,520,989.40
	OCTOBER	34,087,893.93		34,087,893.93	34,325,922.87
	NOVEMBER	29,293,045.64		29,293,045.64	30,202,986.98
	DECEMBER	35,915,181.66		35,915,181.66	32,361,951.29
	TOTAL	383,911,563.00		383,911,563.00	331,548,895.67

NOTE	PARTICULARS	AMOUNT	TOTAL
		₹	₹
3	Tax Revenue		
	Other service taxes	5,851,470.00	
	Total Tax Revenue		5,851,470.00
4	Non - Tax Revenue		
	LICENCES		
	Registration of voluntary organizations		
	Bake house licence		
	Hawker's permits	25,000.00	
	Liquor licences	15,000.00	
	Sub-Total Licences		40,000.00
	FEES		
	<i>Bill board advertisement fees</i>	1,850,109.26	
	<i>Association fees</i>	5,000.00	
	<i>Business/trade operating fees</i>	5,465,800.00	
	<i>Parking fees</i>	85,200.00	
	<i>Indigenship registration fees</i>	200,000.00	
	Sub-Total Fees		7,606,109.26
	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		
11	SALARY		
	SALARIES AND WAGES		
	Salary	662,979,104.21	
	Sub-Total Salaries and Wages		662,979,104.21
	Housing fund contribution		

	Sub-Total Allowances & Social Contributions		
13	OVERHEAD COSTS		
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	13,128,000.00	
	Utilities	--	
	Materials & Supplies	896,000.00	
	Maintenance Services	3,319,600.00	
	Training	24,795,294.11	
	Other Services	27,540,074.11	
	Consulting and Professional Services	5,071,316.00	
	Fuel and Lubricants	22,000.00	
	Financial Charges	752,971.17	
	Miscellaneous Expenses	349,585,841.86	
	Sub-total Over Head Costs		425,111,097.25
21	TRANSFER PAYMENT		
	Transfer payments		
21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	247,993,227.27	
	Administrative	318,848,435.05	
	Other sundry deductions	141,710,415.58	
	Sub-Total		708,552,077.90
	Purchase/Construction of PPE		382,085,841.86
	Total		2,178,728,121.22

NOTE 26**CASH AND BANK BALANCES**

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			₦	₦
A	CASH- IN- HAND			--
B	CASH AT BANKS:			
	Others		310,559.04	
	TOTAL CASH AT BANK			310,559.04
C	Balance At JAAC			1,353,811.99
	TOTAL			1,664,371.03

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

S/N	NAME	FOLIO	AMOUNT
			₦
1.	Engr. F. O. Nwaozuru		4,510,000
2	Chris Azubuike		708,000
3	Kate Nuka		10,000
4	Hon. Chidinma		1,550,000
5	Chief Orjinta		1,251,000
6	Obinna Okereke		158,090
7	Oduogu Charles		5,000
8	Mrs Joy Peter		120,000
9	Achi Idika K.		1,670,000
10	Okey Edede		620,000
11	Kanu Precious		250,000
12	Onyeabor Nwabukwu		180,000
13	Sir Goddy Apará		100,000
14	Eme Mary E.		20,000
15	Mrs Nkechi		255,000
16	Pst. Nwoke Maxwell		100,000
17	NgoziOji (Chairman)		640,000
18	Alaribe		110,000
19	Blessing Ijebuonwu		100,000
20	Obinna Okey		20,000
21	Agodu Obinna		15,000
22	Ikpela Chinedu		15,000

23	Johnson		15,000
24	Nkume		40,000
25	Onyekwere		20,000
26	Innocent		20,000
27	Dimgba John		5,000
28	Dominic Charity		60,000
29	Paul Ukauwa		20,000
30	James		60,000
31	Uche Kingsley		25,000
32	Enyichukwu Oduogu		10,000
33	Achi Idika		230,000
34	Ejim Okezie		35,000
35	Onyeabor Onyebuchi		24,000
36	Cletus Onwutuebe		10,000
37	Ngozi Uduma		13,000
38	Chief Ojinta		2,450,000
39	Mrs Akudo Peters		115,000
40	Chigozie Ogbonna		40,000
41	Nkume J. U.		10,000
42	Chidinma O. Daniel		70,000
43	Ibelegbu Adindu		10,000
44	Uchechukwu Obasi		5,000
45	Hon. Ifenkwe Chidinma		140,000
46	Chidinma Okereke		105,000
47	Okorie Chinonso		10,000
48	Richard Chukwuma		10,000
49	Barr. Ikpela Sunday		10,000
50	I. C. Erondu		180,000
51	Ekekwe Joy		30,000
	Total		16,179,090

NOTE 35 DEPOSITS

DETAILS OF OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2019

S/N	NAME	AMOUNT
		₦
1.	Staff Welfare Association	137,720.00
2	Administrative Staff Welfare Association	19,900.00
3	Finance Staff Welfare Association	133,300.00
4	LOGLA	39,700.00
5	S.D.D Welfare	73,800.00
6	P.A.Y.E	65,525.99

7	Direct Deposit Credit	1,000.00
8	PDP	6,580.00
9	Agric Department S.W.A.	125,500.00
10	NULGE	300,274.82
11	NHFS	244,688.92
12	Unclaimed Salary	59,439.15
13	Administrative Department	113,534.43
14	Kalu Chukwuemeka	22,849.98
15	Mba Ngozi	159,520.47
16	National Association of Community Health	1,771,666.67
	Total	3,275,000.43