

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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	132,302,763.98		34,467,866.98
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	14,935,730.00		3,730,400.00
3108	Prepayments	28			
	Total Current Assets A			147,238,493.98	38,198,266.98
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			147,238,493.98	38,198,266.98
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	75,000.30		
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			75,000.30	1,324,750.00
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E			--	
	Total Liabilities F = D + E			75,000.30	1,324,750.00
	Net Assets: G = C – F			147,163,493.68	36,873,516.98

	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	147,163,493.68		36,873,516.98
	Total Net Assets/Equity: H = G			147,163,493.68	36,873,516.98

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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)

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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	1,452,598,278.89		605,147,874.80
1102	Government Share of FAAC (VAT Revenue)	2	362,307,366.85		
1201	Tax revenue	3	222,600.00		1,773,400.00
1202	Non-tax revenue	4	17,201,427.08		9,223,820.81
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund	10	4,753,921.31		
1402	Other capital receipts – loan	9	264,705,882.35		
	Total Revenue (a)			2,101,789,476.48	
2	EXPENDITURE				
2101	Salary	11	405,200,628.66		566,857,472.98
2102	Allowances and social contribution	11	246,907,000.00		
2103	Social benefits	12			
2202	Overhead cost	13	70,703,140.00		47,113,763.65
2207	Transfer Payment	14	1,231,815,214.14		
	Total Expenditure (b)			1,954,625,982.80	613,971,236.60
3	ASSETS				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
3202	Investment Property	33			
	Total Assets (c)				
				--	--
	Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)			147,163,493.68	7,159,576.31
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue/(Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			147,163,493.68	36,873,516.98

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Treasurer

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Chairman

NAME

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**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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	1,452,598,278.89		605,147,874.80
1102	Government Share of FAAC (VAT Revenue)	2	362,307,366.85		
1201	Tax revenue	3	222,600.00		1,773,400.00
1202	Non-tax revenue	4	17,201,427.08		9,223,820.81
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund to CDF	10			
1402	Other capital receipts/Loan	9	264,705,882.35		10,997,720.81
	Total Inflow from Operating Activities (A)			2,097,035,555.17	621,130,812.94
	Outflows				
2101	Salary	11	405,200,628.66		566,857,472.98
2102	Allowances and social contribution	11	246,907,000.00		
2103	Social benefits	12			
2202	Overhead cost	13	70,703,140.00		47,113,763.65
2204	Grants & contributions/Transfer	14	1,231,815,214.14		
	Total Outflow from Operating Activities (B)			1,954,625,982.80	613,971,236.00
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			142,409,572.27	2,174,354.04
	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	(14,935,730.00)		(3,730,400.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	75,000.00		1,324,750.00
	Net Cash Flow from Financing Activities			(14,860,729.70)	(2,405,650.00)
	Net Cash Flow from all Activities			127,548,837.67	(231,295.96)
	Cash & its equivalent as at 1/1/2018	26		4,753,926.31	4,985,217.27
	Cash & its equivalent as at 31/12/2018	26		132,302,763.98	4,753,926.31
	Certificate of Deposits	31.1			

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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)

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

STATEMENT 5.1

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

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

Head/ Sub- Heads	Last Sub- Head	DETAILS OF REVENUE	NOTE	Total Approved Estimate	Actual Revenue	Variance
				₦	₦	₦
1		REVENUE				
11		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
1101		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
	01	Statutory Allocation		2,933,623,668.54	1,717,304,161.24	1,216,319,507.30
	02	Value added Tax (VAT)		398,028,366.85	362,307,366.85	35,721,000.00
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		3,331,652,035.39	2,079,611,528.09	1,252,040,507.30
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)		3,331,652,035.39	2,079,611,528.09	1,252,040,507.30
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax				
	06	Development tax/levy		13,300,000.00	222,600.00	13,077,400.00
	09	Other service taxes				
		Sub-Total TAX REVENUE (120101)		13,300,000.00	222,600.00	13,077,400.00
		Sub-Total TAX REVENUE (1201)		13,300,000.00	222,600.00	13,077,400.00
1202		NON-TAX REVENUE				
120201		LICENCES				
	12	Bicycles licence& hire permits/		1,000,000.00	1,039,500.00	(39,500.00)

		others				
	17	Dried fish & meat licences				
	20	Hawker's permits		1,000,000.00	490,000.00	510,000.00
	24	Abattoir/slaughter licences				
	26	Hiring services		112,000.00	10,000.00	162,000.00
	37	Trade permit licences		232,000.00	1,035,000.00	(803,000.00)
		Sub-Total Licences (120201)		4,432,000.00	3,278,800.00	1,152,200.00
120204		FEES				
	17	Contractor registration fees		5,000,000.00	3,000,700.00	1,999,300.00
	27	Tender fees		500,000.00	--	500,000.00
	36	Bill board advertisement fees		8,207,000.00	1,353,500.00	6,853,500.00
	43	Birth & death registration fees		500,000.00	--	500,000.00
	48	Development levies		3,000,000.00	1,180,000.00	1,820,000.00
	54	Parking fees		450,000.00	--	450,000.00
	59	Right of occupancy fees		3,000,000.00	3,201,827.08	(201,827.08)
		Sub-Total Fees I (120204)		18,457,000.00	8,736,027.08	9,720,972.92
120207		EARNINGS				
	06	Earnings from toll gates		1,000,000.00	2,211,900.00	(211,900.00)
	14	Earnings from ict services/Others		675,000.00	4,120,000.00	(3,445,000.00)
	20	Earnings from guest houses				
		Sub-Total Earnings (120207)		1,675,000.00	6,331,900.00	(4,656,900.00)
120208		RENT ON GOVERNMENT BUILDING				
	01	Rent on government quarters		3,770,000.00	--	3,770,000.00
		Sub-Total Rent (120208)				
		Total INDEPENDENT REVENUE (12)		41,634,000.00	17,424,027.08	24,209,972.92
1401		Transfer from consolidated revenue fund			4,753,921.31	(4,753,921.31)
		TOTAL REVENUE		3,373,286,035.39	2,101,789,476.48	1,271,496,558.91

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

STATEMENT 5.2

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

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

Head/ Sub- Heads	Last Sub- Head	Details of Expenditure	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
2		EXPENDITURES				
21		PERSONNEL COST				
2101		SALARY				
210101		SALARIES AND WAGES				
	01	Salary		444,979,570.00	405,200,628.66	39,778,941.34
		Sub-Total Salary (2101)		444,979,570.00	405,200,628.66	39,778,941.34
2102		ALLOWANCES & SOCIAL CONTRIBUTION:				
	01	Rent Subsidy		209,000,000.00	195,507,000.00	13,493,000.00
	02	Transport Allowances		100,0000.00	4,500,000.00	55,000.00
	03	Meal Subsidy		50,000,000.00	3,000,000.00	47,000,000.00
	04	Utility Allowances		50,000,000.00	3,000,000.00	47,000,000.00
	05	Entertainment Allowances				
	07	Leave Transport Grants		866,820.00	400,000.00	466,820.00
		Sub-Total Allowances & Social Contribution		409,886,820.00	246,907,000.00	162,959,820.00
		TOTAL PERSONNEL COST (21)		854,846,.90.00	652,107,628.66	202,738,761.34
22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		49,830,000.00	3,279,800.00	46,550,200.00
	02	Local travel & transport Others				
	03	Non Accident Bonus				
		Sub-Total Travel & Transport (220201)		49,830,000.00	3,279,800.00	46,550,200.00

220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables		10,000,000.00	3,055,000.00	6,945,000.00
	05	Printing & Non Security Documents		2,500,000.00	1,500,000.00	1,000,000.00
	06	Printing of Non Security Documents		2,500,000.00	1,500,000.00	8,945,000.00
		Sub-Total Materials & Supplies (220203)		15,000,000.00	6,055,000.00	8,945,000.00
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		5,000,000.00	596,000.00	4,404,000.00
	02	Maintenance of Office Furniture		3,000,000.00	500,000.00	2,500,000.00
	03	Maintenance of Building/Residential Quarters		1,000,000.00	30,000.00	970,000.00
	06	Other Maintenance Services		280,000.00	174,000.00	106,000.00
		Sub-Total Maintenance Services (220204)		9,280,000.00	1,300,000.00	7,980,000.00
220205		Training				
	01	Local Training		14,100,000.00	3,000,000.00	11,100,000.00
		Sub-Total Training (220205)		14,100,000.00	3,000,000.00	11,100,000.00
220206		Other Service				
	01	Security Services		50,000,000.00	9,645,000.00	40,355,000.00
	06	National Security & Civil Defence Services Corps		7,850,000.00	355,000.00	7,495,000.00
	07	Servicicon Activities				
		Sub-Total Other Services (220206)		57,850,000.00	10,000,000.00	47,850,000.00
220207		Consulting & Professional Services				
	02	Information Technology		7,960,000.00	34,500,000.00	(26,540,000)
		Sub-Total Consulting & Professional Services (220207)		7,960,000.00	34,500,000.00	(26,540,000)
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost		4,000,000.00	--	4,000,000.00
	02	Other Transport Equipment Fuel Cost		350,000.00	--	350,000.00
	03	Plant/Gen Set Fuel Cost		1,900,000.00	--	1,900,000.00
		Sub-Total Fuel & Lubricants General (220208)		6,250,000.00	--	6,250,000.00
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)		7,500,000.00	568,340.00	6,931,660.00
		Sub-Total Financial Charges (220209)		7,500,000.00	568,340.00	6,931,660.00

220210		Miscellaneous expenses				
	01	Refreshment & meals		50,000,000.00	5,500,000.00	44,500,000.00
	02	Honorarium & Sitting Allowance		50,000,000.00	3,000,000.00	47,000,000.00
	03	Publicity & Adverts				
	04	Medical Expenses Local				
	06	Postage & Courier Services				
	07	Welfare Packages		1,500,000.00	1,000,000.00	500,000.00
	10	Direct Teaching/Laboratory Cost				
	23	Loan Scheme to Transport Coordinators				
	27	NEPAD				
	28	Legislative Council Maintenance		30,000,000.00	2,000,000.00	28,000,000.00
	29	Traditional Rulers				
	31	NYSC		1,500,000.00	500,000.00	1,000,000.00
	32	Postal Agents		260,000.00	--	260,000.00
	34	Disposal of Waste/Unidentified Corpse				
		Sub-Total Miscellaneous expenses (220210)		133,260,000.00	12,000,000.00	121,260,000.00
		Total OVERHEAD COST (2202)				
2204		GRANTS & CONTRIBUTIONS		1,261,529,159.81	1,261,529,159.81	--
220401		Grants & Contributions				
		TOTAL OTHER RECURRENT EXP COSTS (22)				
		TOTAL EXPENDITURE		2,417,405,549.81	1,954,625,982.80	462,779,567.01

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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			132,302,763. 98	
310601		PERSONAL ADVANCES				
	01	Personal Advances				
		Sub Total Personal Advances (310601)				
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances			14,935,730.00	
		Sub Total Administrative Advances (310602)				
		Sub-Total Property, Plant And Equipment (3201)				
		TOTAL NON-CURRENT ASSETS (3201 + 3202)				
		TOTAL ASSETS			147,238,493.98	

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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				
		Sub-Total Contract Retention Fees (410101)			75,000.30	
		Sub-Total Deposits (4101)				
4301		CAPITAL				
430101		Capital Represented by PPE				
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			147,163,493.68	
		Sub-Total Reserves (4302)				
		TOTAL CAPITAL & RESERVES (43)				
		TOTAL LIABILITIES/EQUITIES			147,238,493.98	

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

**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				
	Share of FAAC (Statutory Revenue)	1a	1,416,404,430.04		
	Share of Forex	1b	29,653,956.79		
	Share of Excess Bank Charges	1c	3,133,623.99		
	Share of NNPC Refund	1d	3,133,623.99		
	Share of Exchange Gain	1e	743,136.04		
	Total (Gross) FAAC Allocation to OBIN LG			1,452,598,278.89	

DETAILS

2018							2017
	1a	1b	1c	1d	1e	TOTAL	
MONTH	Statutory Revenue	FOREX	Excess Bank Charges	NNPC Refund	Exchange Gain		TOTAL
	₦	₦	₦	₦	₦	₦	₦
January	120,749,044.04					120,749,044.04	
February							
March	107,687,447.00	13,879,769.35				121,564,216.35	
April	133,797,942.90		106,851.14			133,904,794.04	
May	130,144,825.72					130,144,825.72	
June	135,429,585.57		1,867,305.99			137,296,891.56	
July	130,655,360.92			2,663,132.03		133,318,492.95	
August	133,107,857.83		36,373.29		36,373.29	133,180,604.41	
Sept.	127,521,380.26		1,123,093.57		61,690.38	128,706,164.21	
October	137,711,305.98				179,968.26	137,891,274.24	
November	136,024,527.68	15,777,187.44			242,250.57	152,043,965.69	
December	123,575,152.14				222,853.54	123,798,005.68	
TOTAL	1,416,404,430.04	29,653,956.79	3,133,623.99	2,663,132.03	743,136.04	1,452,598,278.89	

2	Value Added Tax				
			2018		2017
			₪	₪	₪
	This represents 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		362,307,366.85	

DETAILS

2a		2018			2017
	MONTH	NET RECEIPT	DEDUCTION	TOTAL	TOTAL
		₪	₪	₪	₪
	January	34,517,329.63		34,517,329.63	
	February				
	March	29,984,391.76		29,984,391.76	
	April	31,650,109.40		31,650,109.40	
	May	33,090,178.35		33,090,178.35	
	June	29,061,848.65		29,061,848.65	
	July	28,779,907.63		28,779,907.63	
	August	41,011,366.72		41,011,366.72	
	Sept.	27,997,512.23		27,997,512.23	
	October	37,616,431.81		37,616,431.81	
	November	33,083,859.01		33,083,859.01	
	December	35,514,431.66		35,514,431.66	
	TOTAL	362,307,366.85		362,307,366.85	

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

**COMPUTATION OF ACCRUED REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE	DETAILS	2018		2017
		₦	₦	₦
2b	Opening Balance at 01/01/18		29,713,940.67	
	Net Share of Statutory Allocation from FAAC:			
	Share of FAAC Statutory Revenue	1,416,404,430.04		
	Share of Forex	29,653,956.79		
	Share of Excess Bank Charges	3,133,623.99		
	Share of NNPC Refund	3,133,623.99		
	Share of Exchange Gain	743,136.04		
	Total Statutory Allocation from FAAC:		1,452,598,278.89	
	Share of Value Added Tax (VAT)		<u>362,307,366.79</u>	
	Total FAAC Allocation to OSI LG		1,814,905,645.68	
	ADD Share of Bank/Loan Facilities		264,705,882.35	
	Total ACCRUED REVENUE FOR THE YEAR		2,109,325,468.70	
	LESS DEDUCTIONS:			
	Statutory	708,106,833.96		
	Administrative	907,156,497.44		
	Others	361,995,151.05		
	TOTAL DEDUCTIONS		1,977,258,482.45	
	Closing Balance as at 31/12/18		132,066,986.25	

NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
3	Tax Revenue		
	Other service taxes	222,600.00	
	Total Tax Revenue		222,600.00
4	Non - Tax Revenue		
	LICENCES		
	Registration of voluntary organizations	1,039,500.00	
	Bake house licence	10,000.00	
	Hawker's permits	490,000.00	
	Trade permit licences	1,035,000.00	
	Sub-Total Licences		2,133,500.00
	FEES		
	<i>Right of occupancy fees</i>	3,201,827.08	
	<i>Hospital service registration fees</i>	1,180,000.00	
	<i>Hospital service charges</i>	1,353,500.00	
	<i>Indigenship registration fees</i>	3,000,700.00	
	Sub-Total Fees		8,736,027.08
	EARNINGS		
	<i>Earnings from toll gates</i>	2,211,900.00	
	<i>Earnings from commercial activities</i>	4,120,000.00	
	Sub-Total Earnings		6,331,900.00
7	AID AND GRANTS		
	Domestic Aids		
	Total AID AND GRANTS		
11	SALARY		
	SALARIES AND WAGES		
	Salary	405,200,628.66	
	Sub-Total Salaries and Wages		
	Housing fund contribution		
	Sub-Total Allowances & Social Contributions	246,907,000.00	

11.2	PERSONNEL ANALYSIS		
	Total No. of Employees at the Beginning of the Yr.		
	TOTAL NO. OF EMPLOYEES AT THE END OF THE YR.		652,107,628.66
13	OVERHEAD COSTS		
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	3,279,800.00	
	Utilities	34,500,000.00	
	Materials & Supplies	6,055,000.00	
	Maintenance Services	1,300,000.00	
	Training	3,000,000.00	
	Consulting and Professional Services	10,000,000.00	
	Miscellaneous Expenses	12,000,000.00	
	TOTAL		70,703,140.00
	Transfer Payment		1,261,529,159.81
21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	503,405,341.75	
	Administrative	421,005,811.35	
	Other sundry deductions	337,118,006.71	
	Total		1,261,529,159.81

NOTE 26 CASH AND BANK BALANCES

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			₦	₦
A	CASH- IN- HAND			-
B	CASH AT BANKS:			
i	Union Bank	0057305087	48,124.25	
ii	First Bank	2019795845	22,215.86	
	First Bank	2019795845	165,437.62	
	TOTAL CASH AT BANKS			235,777.73
	Total Cash at JAAC			132,066,986.23
	TOTAL			132,302,763.98

NOTE 27 RECEIVABLES

OUTSTANDING ADVANCES AS AT DECEMBER 31, 2018

S/N	NAMES	FOLIO NO	AMOUNT ₦
1.	Hon. Nelson N. Nworu	11	520,000.00
2.	Akwarandu Chinyere	28	77,000.00
3.	Engr. Nwosu A.C	48	13,726,730.00
4.	Chioma Alaribe	53	135,000.00
5.	Rowland Akabuokwu	56	15,000.00
6.	Enyeribe Udo	64	15,000.00
7.	Hon Augustine Sunny	68	25,000.00
8.	Hon. Ahaoma Felix Ogbonna	102	64,000.00
9.	Hon Omoonu	104	62,000.00
10.	Hon Odochu Nwaekpe	106	56,000.00
11.	Hon Patricia Odingwa	108	40,000.00
12.	Hon. Friday Onyeifwe	112	16,000.00
13	Hon. Chidi Ukomadu	114	64,000.00
14	Victoria Jonah	128	120,000.00
	TOTAL		14,935,730

NOTE 35 DEPOSITS

OUTSTANDING DEPOSITAS AT DECEMBER 31, 2018

S/N	FOLIO	DETAIL	AMOUNT	TOTAL
			₱	₱
1.	5	NULGE	75,000.30	
				75,000.30