

# OHAFIA LOCAL GOVERNMENT EBEM

## STATEMENT 1

### STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2018

NCOA	PARTICULARS	NOTE	2018		2017
			AMOUNT	TOTAL	
			₦	₦	₦
<b>3</b>	<b>ASSETS</b>				
<b>31</b>	<b>Current Assets</b>				
3101	Cash and Cash Equivalents Held by Treasurer	26.1	133,809,255.05		51,079,012.73
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	1,880,000.00		3,332,000.00
3108	Prepayments	28			
	<b>Total Current Assets A</b>			<b>135,689,255.05</b>	<b>54,411,012.73</b>
<b>32</b>	<b>Non-Current Assets</b>				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
	<b>Total Non-Current Assets B</b>			<b>--</b>	<b>--</b>
	<b>Total Assets C = A + B</b>			<b>135,689,255.05</b>	<b>54,411,012.73</b>
<b>4</b>	<b>LIABILITIES</b>				
<b>41</b>	<b>Current Liabilities</b>				
4101	Deposits	35	1,263,679.78		
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	<b>Total Current Liabilities D</b>			<b>1,263,679.78</b>	<b>--</b>
<b>42</b>	<b>Non-Current Liabilities</b>				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	<b>Total Non-Current Liabilities E</b>			<b>--</b>	<b>--</b>
	<b>Total Liabilities F = D + E</b>				
	<b>Net Assets: G = C – F</b>			<b>134,425,575.27</b>	<b>54,411,012.73</b>

	<b>NET ASSETS/EQUITY</b>				
<b>43</b>	<b>CAPITAL &amp; RESERVES</b>				
4301	Capital	44			
4302	Reserves	46	134,425,575.27		54,411,012.73
	<b>Total Net Assets/Equity: H = G</b>			<b>134,425,575.27</b>	<b>54,411,012.73</b>

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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)***

**OHAFA LOCAL GOVERNMENT  
EBEM**

**STATEMENT 2**

**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED DECEMBER 31, 2018**

NCOA	PARTICULARS	NOTE	2018		2017
			AMOUNT	TOTAL	
			₦	₦	₦
<b>1</b>	<b>REVENUE</b>				
1101	Government Share of FAAC (Statutory Revenue)	1	1,588,532,409.31		592,988,357.50
1102	Government Share of FAAC (VAT Revenue)	2	410,062,833.03		
1201	Tax revenue	3	1,179,787.92		531,000.00
1202	Non-tax revenue	4	7,493,080.00		6,761,181.18
1301	Aids	7.1			
1302	Grants	7.2			
1401	Transfer from consolidated revenue fund	9.1	51,079,012.73		15,988,013.93
1402	Other capital receipts	9.2	264,705,882.35		
1501	Transfer Receipts	10			
	<b>Total Revenue (a)</b>			<b>2,323,053,005.34</b>	<b>616,268,552.61</b>
<b>2</b>	<b>EXPENDITURE</b>				
2101	Salary	11	546,115,860.78		496,689,193.24
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	59,429,869.00		35,454,405.97
2204	Grants and Contributions	14			
2207	Transfer Payments	21	1,563,412,700.29		
	<b>Total Expenditure (b)</b>			<b>2,168,958,430.07</b>	<b>532,143,599.21</b>
<b>3</b>	<b>ASSETS</b>				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32	19,669,000.00		
3202	Investment Property	33			
	<b>Total Assets (c)</b>			<b>19,669,000.00</b>	<b>--</b>
	<b>Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)</b>			<b>134,425,575.27</b>	<b>54,411,012.73</b>
1405	Gain/Loss on Disposal of Asset	22			
	<b>Total Non-Operating Revenue/(Expenses) (e)</b>			<b>134,425,575.27</b>	<b>54,411,012.73</b>
	<b>Net Surplus/(Deficit) for the Period f = ( d+e)</b>			<b>134,425,575.27</b>	<b>54,411,012.73</b>

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**Treasurer**

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**Chairman**

**NAME** .....

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**DATE** .....

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**OHAFA LOCAL GOVERNMENT  
EBEM**

**STATEMENT 4**

**STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED DECEMBER 31, 2018**

NCOA	PARTICULARS	NOTE	2018		2017
			AMOUNT	TOTAL	
			₦	₦	₦
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
	<b>Inflows</b>				
1101	Government Share of FAAC (Statutory Revenue)	1	1,588,532,409.31		592,988,357.50
1102	Government Share of FAAC (VAT Revenue)	2	410,062,833.03		
1201	Tax revenue	3	1,179,787.92		531,000.00
1202	Non-tax revenue	4	7,493,080.00		6,761,181.18
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund to CDF	9			
1402	Other capital receipts	9.1	264,705,882.35		
1501	Transfer Receipts				
	<b>Total Inflow from Operating Activities (A)</b>			<b>2,271,973,992.61</b>	<b>600,280,538.68</b>
	<b>Outflows</b>				
2101	Salary	11	546,115,860.78		496,689,193.24
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	59,429,869.00		65,168,346.64
2204	Grants & contributions	14			
2207	Transfer Payments	21	1,563,412,700.29		
	<b>Total Outflow from Operating Activities (B)</b>			<b>2,168,958,430.07</b>	<b>561,857,539.88</b>
	<b>Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)</b>			103,015,562.54	38,422,998.80
	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
3201	Purchase/Construction of PPE	32	19,669,000.00		
3202	Purchase/Construction of Investment Property	33			
3109	Acquisition of Investments	31			
1402	Proceeds from Sale of PPE	32			
1402	Proceeds from sale of	33			

	Investment Property				
1402	Proceeds from sale of Investment	31			
1202	Dividend Received	31			
	<b>Net Cash Flow from Investing Activities</b>			(19,669,000.00)	
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
3106	Receivables	27	(1,880,000.00)		(3,332,000.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	1,263,679.78		
	<b>Net Cash Flow from Financing Activities</b>			(616,320.22)	(3,332,000.00)
	<b>Net Cash Flow from all Activities</b>			82,730,242.32	35,090,998.80
	Cash & its equivalent as at 1/1/2018	26		51,079,012.73	15,988,013.93
	Cash & its equivalent as at 31/12/2018	26		133,809,255.05	51,079,012.73
	Certificate of Deposits	31.1			

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**Treasurer**

.....  
**Chairman**

**NAME** .....

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**DATE** .....

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**OHAFA LOCAL GOVERNMENT  
EBEM**

**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	NO TE	Total Approved Estimate	Actual Revenue	Variance
				<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>1</b>		<b>REVENUE</b>				
<b>11</b>		<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>				
<b>1101</b>		<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>				
	01	Statutory Allocation		1,700,634,196.00	1,588,532,409.31	112,101,786.69
	02	Value added Tax (VAT)		279,771,200.00	-410,062,833.03	(130,291,633.03)
	03	Excess Crude				
		<b>TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>		<b>1,980,405,396.00</b>	<b>1,988,595,242.34</b>	<b>(8,189,846.34)</b>
		<b>TOTAL GOVERNMENT SHARE OF FAAC (1101)</b>				
		<b>TOTAL GOVERNMENT SHARE OF FAAC (11)</b>		<b>1,980,405,396.00</b>	<b>1,988,595,242.34</b>	<b>(8,189,846.34)</b>
<b>12</b>		<b>INDEPENDENT REVENUE</b>				
<b>1201</b>		<b>TAX REVENUE</b>				
<b>120101</b>		<b>PERSONAL TAXES</b>				
	01	Community Development/Poll Tax		3,510,000.00	1,178,287.92	2,331,712.08
	06	Development tax/levy		50,000.00	1,500.00	48,500.00
	09	Other service taxes				
		<b>Sub-Total TAX REVENUE (120101)</b>		<b>3,560,000.00</b>	<b>1,179,787.92</b>	<b>2,380,212.08</b>
		<b>Sub-Total TAX REVENUE (1201)</b>		<b>3,560,000.00</b>	<b>1,179,787.92</b>	<b>2,380,212.08</b>
<b>1202</b>		<b>NON-TAX REVENUE</b>				
<b>120201</b>		<b>LICENCES</b>				
	12	Bicycles licence& hire permits/ others		910,000.00	550,540.00	359,460.00

	17	Dried fish & meat licences		40,000.00	--	40,000.00
	20	Hawker's permits		50,000.00	--	50,000.00
	24	Abattoir/slaughter licences		1,290,000.00	157,500.00	1,132,500.00
	26	Hiring services		20,000.00	--	20,000.00
	31	Liquor licences		300,000.00	51,200.00	248,800.00
	37	Trade permit licences		420,000.00	45,000.00	375,000.00
	40	Lottery permit				
		<b>Sub-Total Licences (120201)</b>		<b>3,030,000.00</b>	<b>804,240.00</b>	<b>2,225,760.00</b>
<b>120204</b>		<b>FEES</b>				
	17	<i>Contractor registration fees</i>		820,000.00	105,000.00	715,000.00
	18	<i>Marriage/divorce fees</i>		20,000.00	5,000.00	15,000.00
	26	<i>Court summons/oath fees</i>		170,000.00	--	170,000.00
	27	<i>Tender fees</i>		50,000.00	150,000.00	(100,000)
	36	<i>Bill board advertisement fees</i>		150,000.00	--	150,000.00
	42	<i>Association fees</i>		360,000	55,000.00	305,000.00
	43	<i>Birth &amp; death registration fees</i>			84,100.00	(84,100)
	48	<i>Development levies</i>		300,000.00	971,000.00	(671,000)
	49	<i>Business/trade operating fees</i>		420,000.00	227,000.00	193,000.00
	50	<i>Inspection fees</i>		100,000.00	225,000.00	(125,000)
	54	<i>Parking fees</i>		300,000.00	730,040.00	(430,040)
	59	<i>Right of occupancy fees</i>		100,000.00	--	100,000.00
	60	<i>Building plan approval fees</i>		700,000.00	26,500.00	673,500.00
	62	<i>Publication fees</i>		210,000.00	--	210,000.00
	63	<i>Hospital service registration fees</i>				
	64	<i>Hospital service charges</i>		2,195,000.00	1,170,700.00	1,024,300.00
	65	<i>Sports/recreational facilities fees</i>				
	66	<i>Indigenship registration fees/Others</i>		7,640,000.00	2,368,500.00	5,271,500.00
		<b>Sub-Total Fees I (120204)</b>		<b>13,535,000.00</b>	<b>6,117,840.00</b>	<b>7,417,160.00</b>
<b>120207</b>		<b>EARNINGS</b>				
	06	<i>Earnings from toll gates</i>				
	14	<i>Earnings from ict services/Others</i>		1,320,000.00	--	1,320,000.00
	20	<i>Earnings from guest houses</i>				
		<b>Sub-Total Earnings (120207)</b>		<b>1,320,000.00</b>	<b>--</b>	<b>1,320,000.00</b>
<b>120208</b>		<b>RENT ON GOVERNMENT BUILDING</b>				
	01	<i>Rent on government quarters</i>		200,000.00	571,000.00	(371,000)
		<b>Sub-Total Rent (120208)</b>		<b>200,000.00</b>	<b>571,000.00</b>	<b>(371,000)</b>
		<b>Non- Tax Revenue (1202)</b>		<b>18,085,000.00</b>	<b>7,493,080.00</b>	<b>10,591,920.00</b>
		<b>Total INDEPENDENT REVENUE (12)</b>		<b>21,645,000.00</b>	<b>8,672,867.92</b>	<b>13,972,132.08</b>
<b>1401</b>		<b>Transfer from consolidated revenue fund</b>		<b>-</b>	<b>80,792,953.40</b>	<b>(80,792,953.40)</b>
<b>1402</b>		<b>Other Capital Receipts</b>		<b>-</b>	<b>264,705,882.35</b>	<b>(264,705,882.35)</b>
<b>1501</b>		<b>TRANSFERS</b>				
	<b>01</b>	<b>Transfer From Govt. Establishments</b>				
		<b>TOTAL REVENUE</b>		<b>2,002,050,396.00</b>	<b>2,352,766,946.01</b>	<b>(350,716,550.01)</b>



**OHAFA LOCAL GOVERNMENT  
EBEM**

**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	NO TE	Total Approved Estimates	Actual Expenditure	Variance
				<b>₦</b>	<b>₦</b>	<b>₦</b>
<b>2</b>		<b>EXPENDITURES</b>				
<b>21</b>		<b>PERSONNEL COST</b>				
<b>2101</b>		<b>SALARY</b>				
<b>210101</b>		<b>SALARIES AND WAGES</b>				
	01	Salary		608,998,060.00	546,115,860.78	62,882,199.22
		Sub-Total Salaries and Wages (210101)		<b>608,998,060.00</b>	<b>546,115,860.78</b>	<b>62,882,199.22</b>
		<b>Sub-Total Salary (2101)</b>		<b>608,998,060.00</b>	<b>546,115,860.78</b>	<b>62,882,199.22</b>
		<b>TOTAL PERSONNEL COST (21)</b>		608,998,060.00	546,115,860.78	62,882,199.22
<b>22</b>		<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>		<b>OVERHEAD COST</b>				
<b>220201</b>		<b>TRAVEL &amp; TRANSPORT</b>				
	01	Local travel & transport: training		14,200,000.00	2,670,400.00	11,529,600.00
	02	Local travel & transport Others		6,900,000.00	6,890,700.00	9,300.00
		Sub-Total Travel & Transport (220201)		<b>21,100,000.00</b>	<b>9,561,100.00</b>	<b>11,538,900.00</b>
<b>220202</b>		<b>Utilities</b>				
	01	Electricity Charges		300,000.00	17,000.00	283,000.00
	02	Telephone Charges		200,000.00	--	200,000.00
	03	Internal Accessories		500,000.00	--	500,000.00

	05	Water Supplies		1,000,000.00	--	1,000,000.00
	06	Sewage Charges		700,000.00	--	700,000.00
	08	Software Charges/ Licence Renewal		200,000.00	--	200,000.00
	09	Postage & Courier Services		500,000.00	--	500,000.00
		Sub-Total Utilities (220202)		<b>340,000.00</b>	<b>17,000.00</b>	<b>3,383,000.00</b>
<b>220203</b>		<b>Materials &amp; Supplies</b>				
	01	Office Stationeries /Computer consumables		2,600,000.00	3,988,600.00	(1,388,600)
	05	Printing & Non Security Documents		3,300,000.00	3,928,300.00	(628,300)
	06	Printing of Security Documents		500,000.00	--	500,000.00
	07	Drug/Laboratory Materials		600,000.00	--	600,000.00
	08	Field & Camping Materials		900,000.00	40,000.00	860,000.00
	09	Uniform & Other Clothing		500,000.00	--	500,000.00
	10	Teaching Aids/ Instructional Materials		500,000.00	--	500,000.00
		Sub-Total Materials & Supplies (220203)		<b>8,900,000.00</b>	<b>7,956,900.00</b>	<b>943,100.00</b>
<b>220204</b>		<b>Maintenance Services</b>				
	01	Maintenance of motor vehicle / transport equipment		4,500,000.00	966,000.00	3,534,000.00
	02	Maintenance of Office Furniture		2,600,000.00	5,500.00	2,594,500.00
	03	Maintenance of Building/Residential Quarters		--	1,280,000.00	(1,280,000)
	04	Maintenance of Office /IT Equipment		1,000,000.00	12,000.00	988,000.00
	05	Maintenance of Plant/Gen st		500,000	64,000.00	436,000.00
	06	Other Maintenance Services		3,300,000.00	55,000.00	3,245,000.00
	10	Maintenance of Street Lights				
	12	Maintenance of Market/Public Places		300,000.00	--	300,000.00
	13	Minor Road Maintenance				
		<b>Sub-Total Maintenance Services (220204)</b>		<b>12,200,000.00</b>	<b>2,382,500.00</b>	<b>9,817,500.00</b>
<b>220205</b>		<b>Training</b>				
	01	Local Training		7,100,000.00	1,900,000.00	5,200,000.00
		<b>Sub-Total Training (220205)</b>		<b>7,100,000.00</b>	<b>1,900,000.00</b>	<b>5,200,000.00</b>
<b>220206</b>		<b>Other Service</b>				
	01	Security Services		10,100,000.00	2,100,000.00	8,000,000.00
	03	Residential Rent				
	04	Security Vote (Including Operations)		39,280,000.00	15,000,000.00	24,280,000.00
	05	Clearing & Fumigation		1,300,000.00	406,000.00	894,000.00
	06	National Security & Civil Defence Services Corps		2,000,000.00	--	2,000,000.00

	07	Servicon Activities				
		<b>Sub-Total Other Services (220206)</b>		<b>52,680,000.00</b>	<b>17,506,000.00</b>	<b>35,174,000.00</b>
<b>220207</b>		<b>Consulting &amp; Professional Services</b>				
	02	Information Technology		500,000.00	--	500,000.00
	03	Finance (Audit Fees, etc)		500,000.00	--	500,000.00
	04	Engineering Services		500,000.00	40,000.00	460,000.00
	05	Architectural Services		400,000.00	--	400,000.00
	06	Surveying Services				
	07	Agricultural Consulting		600,000.00	--	600,000.00
	09	Special Committee		2,500,000.00	--	2,500,000.00
	10	Statistical Survey & Data Collection		500,000.00	--	500,000.00
		<b>Sub-Total Consulting &amp; Professional Services (220207)</b>		<b>5,500,000.00</b>	<b>40,000.00</b>	<b>5,460,000.00</b>
<b>220208</b>		<b>FUEL &amp; LUBRICANTS</b>				
	01	Motor Vehicle Fuel Cost		3,100,000.00	319,400.00	2,780,600.00
	02	Other Transport Equipment Fuel Cost				
	03	Plant/Gen Set Fuel Cost		2,300,000.00	28,500.00	2,271,500.00
		<b>Sub-Total Fuel &amp; Lubricants General (220208)</b>		<b>5,400,000.00</b>	<b>347,900.00</b>	<b>5,052,100.00</b>
220209		<b>FINANCIAL CHARGES</b>				
	01	<b>Bank Charges (Other than Interest)</b>		3,000,000.00	--	3,000,000.00
	04	<b>Others Consolidated fund Bank Charges)</b>		1,000,000.00	--	1,000,000.00
		Sub-Total Financial Charges (220209)		<b>4,000,000.00</b>	<b>--</b>	<b>4,000,000.00</b>
<b>220210</b>		<b>Miscellaneous expenses</b>				
	01	Refreshment & meals		3,500,000.00	13,992,850.00	(10,492,850)
	02	Honorarium & Sitting Allowance		2,800,000.00	88,000.00	2,712,010.00
	03	Publicity & Adverts		1,400,000.00	737,569.00	662,431.00
	04	Medical Expenses Local		6,200,000.00	20,000.00	6,180,000.00
	06	Postage & Courier Services		2,000,000.00	--	2,000,000.00
	07	Welfare Packages		8,600,000.00	520,000.00	8,080,000.00
	10	Direct Teaching/Laboratory Cost				
	23	Loan Scheme to Transport Coordinators		21,000,000.00	--	21,000,000.00
	27	NEPAD		3,500,000.00	--	3,500,000.00
	28	Legislative Council Maintenance		12,000,000.00	150,000.00	11,850,000.00
	29	Traditional Rulers		48,259,025.00	4,200,000.00	44,059,025.00
	31	NYSC		4,000,000.00	10,000.00	3,990,000.00

	32	Postal Agents				
	34	Disposal of Waste/Unidentified Corpse		500,000.00	--	500,000.00
		<b>Sub-Total Miscellaneous expenses(220210)</b>		<b>113,759,025.00</b>	<b>19,718,419.00</b>	<b>94,040,606.00</b>
		<b>Total OVERHEAD COST (2202)</b>		<b>234,039,025.00</b>	<b>59,429,819.00</b>	<b>174,609,206.00</b>
<b>2204</b>		<b>GRANTS &amp; CONTRIBUTIONS</b>				
220401		Grants & Contributions				
<b>2207</b>		<b>TRANSFERS</b>				
220701		Transfer payment to Govt. Establishment		1,593,126,640.96	1,593,126,640.96	-
		<b>TOTAL OTHER RECURRENT EXP COSTS</b>		<b>2,436,163,725.96</b>	<b>2,198,672,320.74</b>	<b>237,491,405.22</b>
		<b>TOTAL RECURRENT EXP.</b>		<b>2,436,163,725.96</b>	<b>2,198,672,320.74</b>	<b>237,491,405.22</b>
		<b>TOTAL EXPENDITURE</b>		<b>2,436,163,725.96</b>	<b>2,198,672,320.74</b>	<b>237,491,405.22</b>

**OHAFA LOCAL GOVERNMENT  
EBEM**

**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
				₦	₦	₦
<b>3</b>		<b>ASSETS</b>				
<b>31</b>		<b>CURRENT ASSETS</b>				
<b>3101</b>		<b>CASH/BANK BALANCES HELD BY TREASURER</b>			<b>133,809,255.05</b>	
<b>3106</b>		<b>RECEIVABLES</b>				
<b>310603</b>		<b>IMPRESTS</b>				
	01	Imprests			1,880,000.00	
		Sub Total Imprests (310603)				
		<b>Sub-Total Receivables (3106)</b>				
		<b>TOTAL CURRENT ASSETS (31)</b>			<b>135,689,255.05</b>	
<b>32</b>		<b>NON-CURRENT ASSETS</b>				
		<b>TOTAL NON-CURRENT ASSETS (3201 + 3202 )</b>				
		<b>TOTAL ASSETS</b>			<b>135,689,255.05</b>	

**OHAFA LOCAL GOVERNMENT  
EBEM**

**STATEMENT 5.4**

**STATEMENT OF COMPARISON OF  
BUDGET AND ACTUAL AMOUNTS FOR  
THE YEAR ENDED DECEMBER 31, 2016**

**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
				₦	₦	₦
<b>4</b>		<b>LIABILITIES / EQUITY</b>				
<b>41</b>		<b>CURRENT LIABILITIES</b>				
<b>4101</b>		<b>DEPOSITS</b>				
<b>410101</b>		<b>Contract Retention Fees</b>				
	07	Other Deposits			1,263,679.78	
		Sub-Total Contract Retention Fees (410101)				
		<b>TOTAL CURRENT LIABILITIES (41)</b>			1,263,679.78	
<b>43</b>		<b>CAPITAL &amp; RESERVES</b>				
<b>4301</b>		<b>CAPITAL</b>				
<b>430101</b>		<b>Capital Represented by PPE</b>				
<b>4302</b>		<b>RESERVES</b>				
<b>430201</b>		<b>Accumulated Surplus / (Deficit)</b>				
	01	Accumulated Surplus / (Deficit)			134,425,575.27	
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		<b>TOTAL CAPITAL &amp; RESERVES (43)</b>				
		<b>TOTAL LIABILITIES/EQUITIES</b>			<b>135,689,255.05</b>	

**OHAFA LOCAL GOVERNMENT  
EBEM**

**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 )	1a		1,588,532,409.31	
	Add: Deduction at source for Loan Repayment	1b			
	Share of Statutory Allocation – Other Agencies	1c			
	Share of Allocation from Excess Crude Oil	1d			
	<b>Total (Gross) FAAC Allocation to OHF. LG</b>			<b>1,588,532,409.31</b>	

2018							2017
MONTH	1a Statutory Revenue	1b Forex	1c Excess Bank Charges	1d NNPC Refund	1e Exchange Gain	TOTAL	TOTAL
	₦	₦	₦	₦	₦		₦
January	132,048,738.31					132,048,738.21	
February							
March	117,764,837.06	15,175,357.28				132,940,194.34	
April	146,318,752.87		116,850.27			146,435,603.14	
May	142,323,777.03					142,323,777.03	
June	148,103,084.64		2,042,048.47			150,145,133.11	
July	142,882,088.11			2,912,347.90		145,794,436.01	
August	145,564,089.65		39,777.10		39,777.10	145,643,643.85	
Sept.	139,454,829.57		1,228,192.66		67,463.37	140,750,485.60	
October	150,598,328.43				196,809.69	150,795,138.12	
November	148,753,701.43	17,253,616.46			264,920.38	166,272,238.27	
December	135,139,313.46				243,708.17	135,383,021.63	
<b>TOTAL</b>	<b>1,548,951,540.46</b>	<b>32,428,973.74</b>	<b>3,426,868.50</b>	<b>2,912,347.90</b>	<b>812,678.71</b>	<b>1,588,532,409.31</b>	

<b>2</b>	<b>Value Added Tax</b>				
			<b>2018</b>		<b>2017</b>
			<b>₪</b>	<b>₪</b>	<b>₪</b>
	This represents allocation made to the three tiers of Government from the Federation Account in line with the provisions of the VAT Act				
	Share of Value Added Tax (VAT)			<b>410,062,833.03</b>	

#### DETAILS

<b>2a</b>	<b>2018</b>				<b>2017</b>
	<b>Month</b>	<b>NET RECEIPT</b>	<b>DEDUCTION</b>	<b>TOTAL</b>	<b>TOTAL</b>
	<b>₪</b>	<b>₪</b>	<b>₪</b>	<b>₪</b>	<b>₪</b>
	January	38,951,109.24		38,951,109.24	
	February				
	March	33,824,247.68		33,824,247.68	
	April	33,824,247.68		33,824,247.68	
	May	37,376,091.16		37,376,091.16	
	June	34,053,245.22		34,053,245.22	
	July	32,441,146.17		32,441,146.17	
	August	46,266,142.16		46,266,142.16	
	Sept.	31,628,845.07		31,628,845.07	
	October	42,441,314.92		42,441,314.92	
	November	37,308,090.30		37,308,090.30	
	December	40,136,923.06		40,136,923.06	
	<b>TOTAL</b>	<b>410,062,833.03</b>		<b>410,062,833.03</b>	



NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
<b>3</b>	<b>Tax Revenue</b>		
	Other service taxes	1,179,787.92	
	<b>Total Tax Revenue</b>		1,179,787.92
<b>4</b>	<b>Non - Tax Revenue</b>		
	<b>LICENCES</b>		
	Bicycle licences & Hire permit	550,540.00	
	Abator /Slaughter licence	157,500.00	
	Liquor Licences	51,200.00	
	Trade permit licences	45,000.00	
	<b>Sub-Total Licences</b>		<b>804,240.00</b>
	<b>FEES</b>		
	<i>Contractor Registration fees</i>	105,000.00	
	<i>Marriage/Divorce fees</i>	5,000.00	
	<i>Tender Fees</i>	150,000.00	
	Association fees	55,000.00	
	<i>Birth/Death registration fees</i>	84,100.00	
	<i>Development levies</i>	971,000.00	
	<i>Business/Trade operating fees</i>	227,000.00	
	<i>Inspection fees</i>	225,000.00	
	<i>Parking fees</i>	730,040.00	
	<i>Building plan approved fees</i>	26,500.00	
	<i>Hospital service charge</i>	1,170,700.00	

	<i>Ind registration fees/others</i>	2,368,500.00	
	<b>Sub-Total Fees</b>		<b>6,117,840.00</b>
	<b>RENT ON GOVERNMENT BUILDING</b>		
	Rent On Government Building		571,000.00
<b>7</b>	<b>AID AND GRANTS</b>		
	Domestic Aids		
	<b>Total AID AND GRANTS</b>		
<b>11</b>	<b>SALARY</b>	546,115,860.78	
	<b>SALARIES AND WAGES</b>		
	Salary		
	<b>Sub-Total Salaries and Wages</b>		
	Housing fund contribution		
	<b>Sub-Total Allowances &amp; Social Contributions</b>		546,115,860.78
<b>11.2</b>	<b>PERSONNEL ANALYSIS</b>		
	Total No. of Employees at the Beginning of the Yr.		
	<b>TOTAL NO. OF EMPLOYEES AT THE END OF THE YR.</b>		
<b>13</b>	<b>OVERHEAD COSTS</b>		
<b>13.1</b>	<b>OVERHEAD COSTS BY FUNCTION</b>		
	Travel & Transport	9,561,100.00	
	Utilities	17,000.00	
	Materials & Supplies	7,956,900.00	
	Maintenance Services	2,382,500.00	
	Training	1,900,000.00	
	Consulting and Professional Services	40,000.00	
	Other Service	175,060.00	
	FUEL & Lubricant	347,900.00	

	Miscellaneous Expenses	19,718,419.00	59,429,819.00
14	<b>GRANTS &amp; CONTRIBUTIONS</b>		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deduction	477,937,992.29	
	Administration	796,563,320.48	
	Other sundry deduction	318,625,328.19	1,593,126,640.96
	<b>TOTAL</b>		<b>2,198,672,320.74</b>

#### **NOTE 26: CASH AND BANK BALANCES**

<b>S/N</b>	<b>DETAILS</b>	<b>A/C NO</b>	<b>AMOUNT</b>	<b>TOTAL</b>
			<b>₦</b>	<b>₦</b>
A	CASH- IN- HAND			39,730.00
B	CASH AT BANKS:			
i	Zenith Bank Plc, 211 Arochukwu Rd Ohafia	1011682429	1,687,267.58	
ii	Union Bank Nigria	0026864216	15,271.22	
C	BALANCE AT JAAC		132,066,986.25	
	<b>TOTAL CASH AT BANKS</b>			<b>133,769,525.05</b>
	<b>TOTAL</b>			<b>133,809,255.05</b>

#### **NOTE 27 RECEIVABLES**

##### **SUMMARY OF OPERATIVE ADVANCE AS AT DECEMBER 31, 2018**

<b>S/N</b>	<b>FOILO NO</b>	<b>NAME</b>	<b>AMOUNT</b> <b>₦</b>
1.	1	Engr John Eke John	960,000.00
2.	9	Mrs. Stella John Eke	300,000.00
3.	17	Comdr. Iwundu Orisa	5,000.00
4.	22	Onukwubiri Ngosi	60,000.00
5.	25	Kalu E.O.U	130,000.00
6.	31	Ehiemere Nelson C.	15,000.00
7.	37	Victor Kanu	95,000.00

8.	47	Ojisi Iro Egbaja	15,000.00
9.	49	Comfort Olugu Kalu	15,000.00
10.	52	Ukpai Kalu Ifegwu	45,000.00
11.	75	Engr Okoro Kalu Agwu	140,000.00
12.	83	Ogbonnaya Christain	60,000.00
13.	113	Kalu Doris Ibe	10,000.00
14.	131	Aki Chukwuemeka	10,000.00
15.	158	Nnenna Okorie	20,000.00
		<b>TOTAL</b>	<b>1,880,000.00</b>

## NOTE 32

### PURCHASE/CONSTRUCTION OF ASSETS

HEAD/ SUB HEAD	LAST SUB- HEAD	DETAILS OF EXPENDITURE	TOTAL APPROVED ESTIMATES	ACTUAL EXPENDITURE	VARIANCE
2301		FIXED ASSETS PURCHASED			
	23101	Purchased of Fixed Assets	452,900,000.00	265,000.00	452,635,000.00
		Reform of Govt and Governance	30,200,000.00		30,200,000.00
		Rehabitation/Repair of fixed Assets	80,700,000.00	4,990,500.00	75,709,500.00
		Construction/Provision	374,200,000.00	6,516,500.00	367,683,500.00
		Environment Improvement	36,650,000.00	7,897,000.00	28,753,000.00
		Poverty Alleviation	20,000,000.00		20,000,000.00
		<b>TOTAL</b>	<b>994,650,000.00</b>	<b>19,669,000.00</b>	<b>974,981,000.00</b>

## NOTE 35 DEPOSITS

### OUTSTANDING OPERATIONAL DEPOSIT AS AT DECEMBER 31, 2018

S/N	FOLIO	DETAIL	AMOUNT	TOTAL
			<b>N</b>	<b>N</b>
1	77	Federal Government Value Added Tax (VAT)	495,225.00	
		STATE GOVERNMENT		
2	1	PAYE TAX	768,454.78	1,263,679.78