

**OHAFIA LOCAL GOVERNMENT
EBEM**

STATEMENT 1

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

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
3	ASSETS				
31	Current Assets				
3101	Cash and Cash Equivalents Held by Treasurer	26.1	39,077,270.99		133,809,255.05
3102	Cash and Cash Equivalents Held by Departments	26.4			
3106	Receivables	27.1	2,060,050.00		1,880,000.00
3108	Prepayments	28			
3105	Inventories	29			
	Total Current Assets A			41,137,320.99	135,689,255.05
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			41,137,320.99	135,689,255.05
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35		1,263,679.78	1,263,679.78
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			1,263,679.78	1,263,679.78
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E			--	
	Total Liabilities F = D + E				
	Net Assets: G = C - F			39,873,641.21	134,425,575.27
	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				

4301	Capital	44			
4302	Reserves	46		39,873,641.21	134,425,575.27
	Total Net Assets/Equity: H = G			39,873,641.21	134,425,575.27

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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)

OHAFIA LOCAL GOVERNMENT

EBEM

STATEMENT 2

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

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
1	REVENUE				
1101	Government Share of FAAC (Statutory Revenue)	1	1,677,536,254.96		1,588,532,409.31
1102	Government Share of FAAC (VAT Revenue)	2	453,039,810.11		410,062,833.03
1201	Tax revenue	3	2,714,542.00		1,179,787.92
1202	Non-tax revenue	4	13,239,796.00		7,493,080.00
1301	Aids	7.1			
1302	Grants	7.2			
1401	Transfer from consolidated revenue fund	9.1	133,809,255.05		51,079,012.73
1402	Other capital receipts	9.2	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10			
	Total Revenue (a)			2,499,163,181.53	2,323,053,005.34
2	EXPENDITURE				
2101	Salary	11	606,759,913.10		546,115,860.78
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	73,643,088.00		59,429,869.00
2204	Grants and Contributions	14			
2207	Transfer Payments	21	1,778,886,545.32		1,563,412,700.29
	Total Expenditure (b)			2,459,289,546.32	2,168,958,430.07

3	ASSETS				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			19,669,000.00
3202	Investment Property	33			
	Total Assets (c)				19,669,000.00
	Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)			39,873,641.21	134,425,575.27
	Non-Operating Revenue				
1405	Gain/Loss on Disposal of Asset	22			
	Total /(Expenses) (e)				134,425,575.27
	Net Surplus/(Deficit) for the Period f = (d+e)			39,813,641.21	134,425,575.27

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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)

OHAFIA LOCAL GOVERNMENT

EBEM

STATEMENT 4

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

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
	CASH FLOWS FROM OPERATING ACTIVITIES				
	Inflows				
1101	Government Share of FAAC (Statutory Revenue)	1	1,677,536,254.96		1,588,532,409.31
1102	Government Share of FAAC (VAT Revenue)	2	453,039,810.11		410,062,833.03
1201	Tax revenue	3	2,714,542.00		1,179,787.92
1202	Non-tax revenue	4	13,239,796.00		7,493,080.00
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund to CDF	9			
1402	Other capital receipts	9.1	218,823,529.41		264,705,882.35
1501	Transfer Receipts				
	Total Inflow from Operating Activities (A)			2,365,353,932.48	2,271,973,992.61
	Outflows				
2101	Salary	11	606,759,913.00		546,115,860.78
2102	Allowances and social contribution	11			
2103	Social benefits	12			

2202	Overhead cost	13	73,643,088.00		59,429,869.00
2204	Grants & contributions	14			
2207	Transfer Payments	21	1,778,886,545.32		1,563,412,700.29
	Total Outflow from Operating Activities (B)			2,459,289,546.32	2,168,958,430.07
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)				103,015,562.54
	CASH FLOW FROM INVESTING ACTIVITIES				
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 Investment Property	33			
1402	Proceeds from sale of Investment	31			
1202	Dividend Received	31			
	Net Cash Flow from Investing Activities			(93,935,613.84)	(19,669,000.00)
	CASH FLOW FROM FINANCING ACTIVITIES				
3106	Receivables	27	(2,060,050.00)		(1,880,000.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			

4101	Deposits	35	1,263,679.78		1,263,679.78
	Net Cash Flow from Financing Activities			(796,370.22)	(616,320.22)
	Net Cash Flow from all Activities			(94,731,984.06)	82,730,242.32
	Cash & its equivalent as at 1/1/2019	26		133,809,255.05	51,079,012.73
	Cash & its equivalent as at 31/12/2019	26		39,077,270.99	133,809,255.05
	Certificate of Deposits	31.1			

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Treasurer

.....
Chairman

NAME

DATE

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

**ISUIKWUATO LOCAL GOVERNMENT
MBALANO**

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

**OHAFIA LOCAL GOVERNMENT
OHAFIA**

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)				
	01	Statutory Allocation	1	1,838,300,000.00	1,677,536,254.96	160,763,745.04
	02	Value added Tax (VAT)	2	500,000,000.00	453,039,810.11	46,960,189.89
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)		2,338,300,000.00	2,130,576,065.07	207,923,934.93
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		2,200,000.00	1,500,000.00	700,000.00
	06	Development tax/levy		1,310,000.00	1,214,542.00	95,458.00
	09	Other service taxes				
		Sub-Total TAX REVENUE (120101)		3,510,000.00	2,714,542.00	795,458.00

		Sub-Total TAX REVENUE (1201)				
1202		NON-TAX REVENUE				
120201		LICENCES				
	12	Bicycles licence & hire permits/ others	500,000.00	400,000.00	100,000.00	
	17	Dried fish & meat licences	200,000.00	100,000.00	100,000.00	
	20	Hawker's permits	500,000.00	480,000.00	20,000.00	
	24	Abattoir/slaughter licences	200,000.00	180,000.00	20,000.00	
	26	Hiring services	200,000.00	150,000.00	50,000.00	
	31	Liquor licences	300,000.00	280,000.00	20,000.00	
	37	Trade permit licences	500,000.00	480,000.00	20,000.00	
	40	Lottery permit	100,000.00	80,000.00	20,000.00	
		Sub-Total Licences (120201)	2,500,000.00	2,150,000.00	350,000.00	
120204		FEES				
	17	<i>Contractor registration fees</i>	500,000.00	100,000.00	400,000.00	
	18	<i>Marriage/divorce fees</i>	200,000.00	300,000.00	170,000.00	
	26	<i>Court summons/oath fees</i>	200,000.00	50,000.00	150,000.00	
	27	<i>Tender fees</i>	1,000,000.00	500,000.00	500,000.00	
	36	<i>Bill board advertisement fees</i>	1,500,000.00	1,400,000.00	100,000.00	
	42	<i>Association fees</i>	200,000.00	20,000.00	180,000.00	
	43	<i>Birth & death registration fees</i>	1,000,000.00	900,000.00	100,000.00	
	48	<i>Development levies</i>	200,000.00	80,000.00	120,000.00	
	49	<i>Business/trade operating fees</i>	2,000,000.00	1,800,000.00	200,000.00	
	50	<i>Inspection fees</i>	200,000.00	20,000.00	180,000.00	
	54	<i>Parking fees</i>	500,000.00	480,000.00	20,000.00	
	59	<i>Right of occupancy fees</i>	200,000.00	30,000.00	170,000.00	
	60	<i>Building plan approval fees</i>	300,000.00	150,000.00	150,000.00	
	62	<i>Publication fees</i>	300,000.00	20,000.00	200,000.00	
	63	<i>Hospital service registration fees</i>	1,500,000.00	1,430,000.00	70,000.00	
	64	<i>Hospital service charges</i>	1,500,000.00	1,400,000.00	100,000.00	
	65	<i>Sports/recreational facilities fees</i>	250,000.00	200,000.00	50,000.00	
	66	<i>Indigenship registration fees/Others</i>	215,000.00	179,796.00	35,204.00	
		Sub-Total Fees I (120204)	11,765,000.00	8,789,796.00	2,875,204.00	
120207		EARNINGS				

	06	<i>Earnings from toll gates</i>		1,200,000.00	1,100,000.00	100,000.00
	14	<i>Earnings from ict services/Others</i>		1,000,000.00	980,000.00	20,000.00
	20	<i>Earnings from guest houses</i>		260,000.00	220,000.00	40,000.00
		Sub-Total Earnings (120207)		2,460,000.00	2,300,000.00	160,000.00
		Non- Tax Revenue (1202)		16,725,000.00	13,239,796.00	3,485,204.00
		Total INDEPENDENT REVENUE (12)		20,235,000.00	15,954,338.00	4,280,662.00
1402		Other Capital Receipt			218,823,529.41	(218,823,529.41)
		Other capital receipts				
		TOTAL REVENUE		2,358,535,000.00	2,365,353,932.48	(6,818,932.48)

**OHAZIA LOCAL GOVERNMENT
OHAZIA**

STATEMENT 5.2

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

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

Head/ Sub- Heads	La st Su b- He ad	Details of Expenditure	NOT E	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
2		EXPENDITURES				
21		PERSONNEL COST				
2101		SALARY				
210101		SALARIES AND WAGES				
	01	Salary		920,368,781.00	606,759,913.00	313,608,868.00
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)				
		Sub- Total Salary (2101)		920,368,781.00	606,759,913.00	313,608,868.00
22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		14,200,000.00	14,100,000.00	100,000.00
	02	Local travel & transport Others		6,960,000.00	6,662,846.00	297,154.00
	03	Non Accident Bonus				
		Sub-Total Travel & Transport(220201)		21,160,000.00	20,762,846.00	397,154.00
220202		Utilities				
		Sub-Total Utilities (220202)		390,000.00	-	390,000.00

220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables		3,000,000.00	2,500,000.00	500,000.00
	05	Printing & Non Security Documents		2,600,000.00	2,400,000.00	200,000.00
	06	Printing of Non Security Documents		400,000.00	-	400,000.00
	07	Drug/Laboratory Materials		1,000,000.00	-	1,000,000.00
	08	Field & Camping Materials		500,000.00	-	500,000.00
	09	Uniform & Other Clothing		2,000,000.00	1,000,000.00	1,000,000.00
	10	Teaching Aids/ Instructional Materials		100,000.00	808,500.00	191,500.00
		Sub-Total Materials & Supplies (220203)		10,500,000.00	6,708,500.00	3,791,500.00
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		4,500,000.00	3,500,000.00	1,000,000.00
	02	Maintenance of Office Furniture		2,600,000.00	2,000,000.00	600,000.00
	04	Maintenance of Office /IT Equipment		1,000,000.00	800,000.00	200,000.00
	05	Maintenance of Plant/Gen st		500,000.00	-	500,000.00
	06	Other Maintenance Services		3,300,000.00	2,414,550.00	885,450.00
	12	Maintenance of Market/Public Places		300,000.00	-	300,000.00
		Sub-Total Maintenance Services (220204)		12,200,000.00	8,714,550.00	3,485,450.00
220205		Training				
	01	Local Training		7,000,000.00	5,082,100.00	1,917,900.00
		Sub-Total Training (220205)				
220206		Other Service				
	01	Security Services		10,845,000.00	-	10,845,000.00
	04	Security Vote (Including Operations)		40,000,000.00	16,000,000.00	24,000,000.00
	06	National Security & Civil Defence Services Corps		10,000,000.00	2,187,132.00	7,812,868.00
	07	Servicon Activities				
		Sub-Total Other Services (220206)		60,845,000.00	18,187,132.00	42,657,868.00
		Sub-Total Consulting & Professional Services(220207)		8,500,000.00	-	8,500,000.00
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost				
	02	Other Transport Equipment Fuel Cost				
	03	Plant/Gen Set Fuel Cost				
		Sub-Total Fuel & Lubricants General (220208)		6,000,000.00	-	6,000,000.00

220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)				
	04	Others Consolidated fund Bank Charges)				
		Sub-Total Financial Charges (220209)		5,000,000.00	-	5,000,000.00
220210		Miscellaneous expenses				
	01	Refreshment & meals		5,000,000.00	-	5,000,000.00
	02	Honorarium & Sitting Allowance		5,000,000.00	187,960.00	4,812,040.00
	28	Legislative Council Maintenance		10,000,000.00	7,000,000.00	3,000,000.00
	29	Traditional Rulers		10,000,000.00	6,000,000.00	4,000,000.00
	31	NYSC		2,500,000.00	1,000,000.00	1,500,000.00
	34	Disposal of Waste/Unidentified Corpse		3,205,000.00	-	3,205,000.00
		Sub-Total Miscellaneous expenses(220210)		35,705,000.00	14,187,960.00	21,517,040.00
		Total OVERHEAD COST (2202)		167,300,000.00	73,643,080.00	93,656,920.00
2207		TRANSFERS				
220701		Transfer Payments to Govt. Establishment		1,778,886,545.32	1,778,886,545.32	
		Transfer payment & Govt.				
		TOTAL OTHER RECURRENT EXP COSTS (22)				
		Total Recurrent Exp.				
		TOTAL EXPENDITURE		2,866,555,326.32	2,459,289,538.32	407,265,788.00

**OHAFIA LOCAL GOVERNMENT
OHAFIA**

STATEMENT 5.3

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

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

Head/ Sub- Head	Last Sub- Head	Details of Assets	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
3		ASSETS				
31		CURRENT ASSETS				
3101		CASH/BANK BALANCES HELD BY TREASURER			39,077,270.99	
3106		RECEIVABLES			2,060,050.00	
		TOTAL CURRENT ASSETS (31)				
32		NON-CURRENT ASSETS				
		TOTAL ASSETS			41,137,320.99	

**OHAFA LOCAL GOVERNMENT
OHAFA**

STATEMENT 5.4

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

**COMPARATIVE
STATEMENT OF LIABILITIES/EQUITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

Head/ Sub- Heads	Last Sub- Head	Details of Liability / Equity	NOTE	Total Approved Estimates	Actual Liability/ Equity	Variance
				₦	₦	₦
4		LIABILITIES / EQUITY				
41		CURRENT LIABILITIES				
4101		DEPOSITS				
410101		Contract Retention Fees				
	07	Other Deposits			1,263,679.78	
					1,263,679.78	
		Sub-Total Deposits (4101)				
		TOTAL LIABILITIES/EQUITIES			39,873,641.21	

**OHAFIA LOCAL GOVERNMENT
EBEM**

**STATEMENT 6
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE	DETAILS	REF. NOTE	2019		2018
			₦	₦	₦
	Net Share of Statutory Allocation from FAAC				
1	This represents allocation made to the three tiers of Government from the Federation Account in line with the provisions of the				
	Share of Statutory Revenue	1a	1,626,025,648.19		1,548,951,540.46
	Share of Statutory of Forex	1b	26,760,075.35		32,428,973.74
	Share of Statutory of Excess Bank Charges	1c	3,875,982.23		3,426,868.50
	Share of NNPC Refund	1d	2,426,956.58		2,912,347.90
	Share of Exchange Gain	1e	2,987,822.86		812,678.71
	Share of Solid Mineral	1f	2,111,508.54		
	Share of Good and Value	1g	13,348,261.21		
	Total (Gross) FAAC Allocation to OHF. LG			1,677,536,254.96	1,588,532,409.31

DETAILS

MONTH	2019								2018
	1a	1b	1c	1d	1e	1f	1g	TOTAL	TOTAL
	Statutory Revenue	Forex	Excess Bank Charges	NNPC Refund	Exchange Gain	Solid Mineral	Good and Value		
	₦	₦	₦	₦		₦		₦	₦
Jan	123,267,743.56								132,048,738.21
Feb	117,049,671.19				2,987,822.86				
Mar	110,352,277.34	26,760,075.35				2,111,508.54			132,940,194.34
Apr	126,906,273.39								146,435,603.14
May	142,042,922.54		3,875,982.23						142,323,777.03
Jun	155,315,892.74			2,426,956.58					150,145,133.11
Jul	151,324,891.96						13,348,261.21		145,794,436.01
Aug	152,355,341.69								145,643,643.85
Sep	135,579,472.37								140,750,485.60
Oct	146,217,516.76								150,795,138.12
Nov	121,922,399.83								166,272,238.29
Dec	143,695,738.80								135,383,021.63
TOTAL	1,677,536,254.96								1,588,532,409.31

2	Value Added Tax				
			2019		2018
			₱	₱	₱
	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)			453,039,810.11	410,062,833.03

DETAILS

2a	2019				2018
	Month	NET RECEIPT	DEDUCTION	TOTAL	TOTAL
	₱	₱	₱	₱	₱
	January	41,998,905.56			38,951,109.24
	February	38,332,621.50			
	March	37,268,510.19			33,824,247.68
	April	38,825,349.70			33,824,247.68
	May	42,489,418.62			37,376,091.16
	June	38,454,465.42			34,053,053.22
	July	33,255,911.91			32,441,146.17
	August	31,213,773.89			46,266,142.16
	Sept.	33,082,914.59			31,628,845.07
	October	37,370,217.25			42,441,314.92
	November	36,250,602.39			37,308,090.06
	December	44,497,119.09			40,136,923.06
	TOTAL		453,039,810.11		410,062,833.03

NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
3	Tax Revenue		
	Other service taxes		
	Total Tax Revenue	2,714,542.00	
4	Non - Tax Revenue		
	LICENCES		
	Bicycle licences& Hire permit		
	Abator /Slaughter licence		
	Liquor Licences		
	Trade permit licences		
	Sub-Total Licences	2,150,000.00	
	FEES		
	<i>Contractor Registration fees</i>		
	<i>Marriage/Divorce fees</i>		
	<i>Tender Fees</i>		
	Association fees		
	<i>Birth/Death registration fees</i>		
	<i>Development levies</i>		
	<i>Business/Trade operating fees</i>		

	<i>Inspection fees</i>		
	<i>Parking fees</i>		
	<i>Building plan approved fees</i>		
	<i>Hospital service charge</i>		
	<i>Ind registration fees/others</i>		
	Sub-Total Fees	8,789,796.00	
	RENT ON GOVERNMENT BUILDING		
	Rent On Government Building		
		2,300,000.00	
7	AID AND GRANTS		
	Domestic Aids		
	Total AID AND GRANTS		
11	SALARY		
	SALARIES AND WAGES		
	Salary		
	Sub-Total Salaries and Wages		
	Housing fund contribution		
	Sub-Total Allowances & Social Contributions	606,759,913.00	
11.2	PERSONNEL ANALYSIS		

	Total No. of Employees at the Beginning of the Yr.		
	TOTAL NO. OF EMPLOYEES AT THE END OF THE YR.		
13	OVERHEAD COSTS		
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	20,763,846.00	
	Utilities	-	
	Materials & Supplies	6,708,500.00	
	Maintenance Services	8,714,550.00	
	Training	5,082,100.00	
	Consulting and Professional Services		
	Other Service		
	FUEL & Lubricant		
	Miscellaneous Expenses	32,375,092.00	
14	GRANTS & CONTRIBUTIONS		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deduction	778,886,545.32	
	Administration	443,650,000.00	
	Other sundry deduction	556,350,000.00	
	TOTAL		1,778,886,545.32

NOTE 26: CASH AND BANK BALANCES

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			₦	₦
A	CASH- IN- HAND			
B	CASH AT BANKS:			
i.	First Bank		1,405,314.00	
ii.	UBA		1,805,411.00	
iii.	Zenith Bank Plc,		2,281,295.00	
iv.	Zenith Bank Plc,		28,733,226.00 (303.00)	
v.	Zenith Bank Plc,		3,498,516.00	
C	BALANCE AT JAAC		1,353,811.99	
	TOTAL CASH AT BANKS			
	TOTAL			39,077,270.00

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

S/No	FOLIO	Name	Amount ₦
1		Engr. John Eke Njoku	750,000
2		Stella John Eke	100,000
3		Okoro Agwu	25,000
4		Prince Otutu Irukwu	20,000
5		Iwendu Orisa	35,000
6		Ngozi Onukwubiri	245,000
7		Uka Uka Nwankwo	100,000
8		Ndubuisi Iroegbu	720,000
9		Chikezie Ukaha	15,000
10		Eze Kalu Mba	15,000
11		Hon. Mba Ukaha	15,00
12		David N. Nkele	10,000
13		Anya Okoro	10,000
		Total	2,060,050

NOTE 28 DEPOSIT**DETAILS OF OUTSTANDING DEPOSIT AS AT DECEMBER, 2019**

S/No	FOLIO	Name	Amount ₦
1		Federal Government Value Added Tax (VAT)	495,225.00
2		PAYE TAX	768,454.78
		Total	1,263,679.78