

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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	132,758,114.53		8,443,256.88
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29	-		
3106	Receivables	27.1	6,038,500.00		14,593,700.00
3108	Prepayments	28			
	<b>Total Current Assets A</b>			138,796,614.53	23,036,956.88
<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>Total Assets C = A + B</b>			138,796,614.53	23,036,956.88
<b>4</b>	<b>LIABILITIES</b>				
<b>41</b>	<b>Current Liabilities</b>				
4101	Deposits	35	2,505,821.05		126,554.84
4102	Short Term Loans & Debts	36	-		
4103	Unremitted Deductions	37	-		
4104	Other Payables	38	-		
	<b>Total Current Liabilities D</b>			2,505,821.05	126,554.84
<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>Total Liabilities F = D + E</b>			2,505,821.05	126,554.84
	<b>Net Assets: G = C – F</b>			136,290,793.48	22,910,402.04
	<b>NET ASSETS/EQUITY</b>				

<b>43</b>	<b>CAPITAL &amp; RESERVES</b>				
4301	Capital	44			
4302	Reserves	46	<b>136,290,793.48</b>		22,910,402.04
	<b>Total    Net    Assets/Equity:</b> <b>H = G</b>			<b>136,290,793.48</b>	<b>22,910,402.04</b>

.....  
**Treasurer**

.....  
**Chairman**

**NAME** .....

.....

**DATE** .....

.....

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

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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	1,103,544,079.27		552,027,891.45
1102	Government Share of FAAC (VAT Revenue)	2	250,972,389.91		
1201	Tax revenue	3	769,793.32		3,892,132.33
1202	Non-tax revenue	4	6,846,430.56		
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund	9	8,443,256.88		12,869,684.76
1402	Other capital receipts	9.1	264,705,882.35		
1501	Transfer Receipts	10			
	<b>Total Revenue (a)</b>			<b>1,635,281,832.29</b>	<b>568,789,708.54</b>
<b>2</b>	<b>EXPENDITURE</b>				
2101	Salary	11	373,407,480.61		332,968,945.17
2102	Allowances and social contribution	11	-		73,829,376.64
2103	Social benefits	12	-		
2202	Overhead cost	13	75,230,812.34		139,020,984.69
2204	Grants and Contributions	14			
2207	Transfer Payments	21	1,038,542,745.86		
	<b>Total Expenditure (b)</b>			<b>1,487,181,038.81</b>	<b>545,879,306.30</b>
<b>3</b>	<b>ASSETS</b>				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32	11,810,000		--

3202	Investment Property	33			
	<b>Total Assets (c)</b>			<b>(11,810,000)</b>	<b>--</b>
	<b>Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)</b>			<b>136,290,793.48</b>	<b>22,910,402.04</b>
1405	Gain/Loss on Disposal of Asset	22			
	<b>Total Non-Operating Revenue/(Expenses) (e)</b>				
	<b>Net Surplus/(Deficit) for the Period f = ( d+e)</b>			<b>136,290,793.48</b>	<b>22,910,402.04</b>

.....  
**Treasurer**

.....  
**Chairman**

**NAME** .....

.....

**DATE** .....

.....

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

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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	1,103,544,079.27		552,027,891.45
1102	Government Share of FAAC (VAT Revenue)	2	250,972,389.91		
1201	Tax revenue	3	769,793.32		
1202	Non-tax revenue	4	6,846,430.56		3,892,132.33
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	10			
	<b>Total Inflow from Operating Activities (A)</b>			1,626,838,575.41	555,920,023.78
	<b>Outflows</b>				
2101	Salary	11	373,407,480.61		332,968,945.17
2102	Allowances and social contribution	11	-		73,829,376.61
2103	Social benefits	12	-		
2202	Overhead cost	13	75,230,812.34		139,020,984.69
2204	Grants & contributions	14			
2207	Transfer Payments	21	1,038,542,745.86		
	<b>Total Outflow from Operating Activities (B)</b>			1,487,181,038.81	545,879,306.50
	<b>Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)</b>			139,657,536.60	10,040,717.28

	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
3201	Purchase/Construction of PPE	32	<b>11,810,000</b>		--
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			
	<b>Net Cash Flow from Investing Activities</b>			<b>(11,810,000)</b>	--
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
3106	Receivables	27	<b>(6,038,500.00)</b>		<b>(14,593,700.00)</b>
3110	Capital grant received	44	-		
3110	Proceeds from Borrowings	43	-		
3110	Repayment of Borrowings	43	-		
4101	Deposits	35	<b>2,505,821.05</b>		<b>126,554.84</b>
	<b>Net Cash Flow from Financing Activities</b>			<b>(3,532,678.95)</b>	<b>(14,467,145.16)</b>
	<b>Net Cash Flow from all Activities</b>			<b>124,314,857.65</b>	<b>(4,426,427.88)</b>
	Cash & its equivalent as at 1/1/2018	26		<b>8,443,256.88</b>	<b>12,869,684.76</b>
	Cash & its equivalent as at 31/12/2018	26		<b>132,758,114.53</b>	<b>8,443,256.88</b>
	Certificate of Deposits	31.1			

.....  
**Treasurer**

.....  
**Chairman**

**NAME** .....

.....

**DATE** .....

.....

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

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**STATEMENT 5**

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

<b>S/N</b>	<b>Statement</b>	<b>Particulars</b>
<b>1.</b>	<b>5.1</b>	<b>COMPARATIVE STATEMENT OF REVENUE</b>
<b>2.</b>	<b>5.2</b>	<b>COMPARATIVE STATEMENT OF EXPENDITURE</b>
<b>3.</b>	<b>5.3</b>	<b>COMPARATIVE STATEMENT OF ASSETS</b>
<b>4.</b>	<b>5.4</b>	<b>COMPARATIVE STATEMENT OF LIABILITIES/EQUITIES</b>

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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	NOT E	Total Approved Estimate	Actual Revenue	Variance
				₦	₦	₦
<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		1,200,000,000.00	1,103,544,079.27	96,455,920.73
	02	Value added Tax (VAT)		300,000,000	250,972,389.91	49,027,610.09
	03	Excess Crude		-	-	-
		<b>TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>		<b>1,500,000,000.00</b>	<b>1,354,516,469.18</b>	<b>145,483,530.82</b>
		<b>TOTAL GOVERNMENT SHARE OF FAAC (1101)</b>		<b>1,500,000,000.00</b>	<b>1,354,516,469.18</b>	<b>145,483,530.82</b>
		<b>TOTAL GOVERNMENT SHARE OF FAAC (11)</b>		<b>1,500,000,000.00</b>	<b>1,354,516,469.18</b>	<b>145,483,530.82</b>
<b>12</b>		<b>INDEPENDENT REVENUE</b>				
<b>1201</b>		<b>TAX REVENUE</b>				
<b>120101</b>		<b>PERSONAL TAXES</b>				
	<b>01</b>	Community Development/Poll Tax		200,000	226,500.00	(26,500)
	<b>06</b>	Development tax/levy		750,000	543,293.32	206,706.68
	<b>09</b>	Other service taxes		-	-	-
		<b>Sub-Total TAX REVENUE (120101)</b>		<b>950,000</b>	<b>769,793.32</b>	<b>180,206.68</b>
		<b>Sub-Total TAX REVENUE (1201)</b>				
<b>1202</b>		<b>NON-TAX REVENUE</b>				



<b>120201</b>		<b>LICENCES</b>				
	12	Bicycles licence& hire permits/ others		100,000	-	100,000
	17	Dried fish & meat licences		500,000	-	500,000
	20	Hawker's permits		700,000	-	700,000
	24	Abattoir/slaughter licences		200,000	-	200,000
	26	Hiring services		100,000	-	100,000
	31	Liquor licences		100,000	47,000	53,000
	37	Trade permit licences		500,000	3,350	46,650
	40	Lottery permit		-	-	-
		<b>Sub-Total Licences (120201)</b>		<b>2,200,000</b>	<b>50,350</b>	<b>2,149,650</b>
<b>120204</b>		<b>FEES</b>				
	17	<i>Contractor registration fees</i>		1,000,000	11,000	989,000
	18	<i>Marriage/divorce fees</i>		1,000,000	-	1,000,000
	26	<i>Court summons/oath fees</i>		100,000	-	100,000
	27	<i>Tender fees</i>		500,000	462,050	37,950
	36	<i>Bill board advertisement fees</i>		2,000,000	2,299,655.56	(299,655.56)
	42	<i>Association fees</i>		500,000	15,000	485,000
	43	<i>Birth &amp; death registration fees</i>		300,000	72,000	228,000
	48	<i>Development levies</i>		100,000	-	100,000
	49	<i>Business/trade operating fees</i>		2,500,000	2,436,875	63,125
	50	<i>Inspection fees</i>		5,000	1,000	4,000
	54	<i>Parking fees</i>		500,000	705,200	(205,200)
	59	<i>Right of occupancy fees</i>		200,000	-	200,000
	60	<i>Building plan approval fees</i>		200,000	35,000	165,000
	62	<i>Publication fees</i>		300,000	-	300,000
	63	<i>Hospital service registration fees</i>		500,000	63,400	63,400
	64	<i>Hospital service charges</i>		100,000	82,700	17,300
	65	<i>Sports/recreational facilities fees</i>		-	9,000	(9,000)
	66	<i>Indigenship registration fees/Others</i>		2,000,000	595,000	1,405,000
		<b>Sub-Total Fees I (120204)</b>		<b>11,705,000</b>	<b>6,787,830.56</b>	<b>4,917,169.44</b>
<b>120207</b>		<b>EARNINGS</b>				
	06	<i>Earnings from toll gates</i>		100,000	8,250	91,750
	14	<i>Earnings from ict services/Others</i>		50,000	-	50,000
	20	<i>Earnings from guest houses</i>		-	-	-
		<b>Sub-Total Earnings (120207)</b>		<b>150,000</b>	<b>8,250</b>	<b>141,750</b>
		<b>Non- Tax Revenue (1202)</b>		<b>14,055,000</b>	<b>6,846,430.56</b>	<b>8,208,569.44</b>
		<b>Total INDEPENDENT REVENUE (12)</b>		<b>15,005,000</b>	<b>7,616,223.88</b>	<b>8,388,776.12</b>
<b>1401</b>		<b>Transfer from consolidated revenue fund</b>		-	<b>8,443,256.88</b>	<b>(8,443,256.88)</b>
<b>1402</b>		<b>Other Capital Receipts</b>		300,000,000.00	<b>264,705,882.35</b>	<b>35,294,117.65</b>
<b>1501</b>		<b>TRANSFERS</b>				
	<b>01</b>	<b>Transfer From Govt. Establishments</b>		-	-	-
		<b>TOTAL REVENUE</b>		<b>1,815,005,000</b>	<b>1,635,281,832.29</b>	<b>177,723,168.38</b>

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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
				<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		560,543,080	373,407,480.61	187,135,599.39
	02	Over Time Payments		-	-	-
	03	Consolidated Revenue Fund Charge – Sal.		-	-	-
		Sub-Total Salaries and Wages (210101)		<b>560,543,080</b>	<b>373,407,480.61</b>	<b>187,135,599.39</b>
		<b>Sub-Total Salary (2101)</b>		<b>560,543,080</b>	<b>373,407,480.61</b>	<b>187,135,599.39</b>
<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		7,200,000	7,293,650	(93,650)
	02	Local travel & transport Others		5,500,000	6,143,500	(643,500)
	03	Non Accident Bonus		-	-	-
		Sub-Total Travel & Transport(220201)		<b>12,700,000</b>	<b>13,437,150</b>	<b>(737,150)</b>
<b>220202</b>		<b>Utilities</b>				
	01	Electricity Charges		1,500,000	-	1,500,000
	02	Telephone Charges		500,000	473,800	26,200
	03	Internal Accessories		700,000	-	700,000
	05	Water Supplies		200,000	-	200,000
	06	Sewage Charges		300,000	-	300,000
	08	Software Charges/ Licence Renewal		500,000	-	500,000

	09	Postage & Courier Services		270,000	-	270,000
		Sub-Total Utilities (220202)		<b>3,970,000</b>	<b>473,800</b>	<b>3,496,200</b>
<b>220203</b>		<b>Materials &amp; Supplies</b>				
	01	Office Stationeries /Computer consumables		2,500,000	1,893,700	606,300
	05	Printing & Non Security Documents		1,210,000	225,000	985,000
	06	Printing of Non Security Documents		300,000	60,000	240,000
	07	Drug/Laboratory Materials		1,500,000	-	1,500,000
	08	Field & Camping Materials		1,400,000	-	1,400,000
	09	Uniform & Other Clothing		500,000	-	500,000
	10	Teaching Aids/ Instructional Materials		200,000	-	200,000
		Sub-Total Materials & Supplies (220203)		<b>7,610,000</b>	<b>2,178,700</b>	<b>5,431,300</b>
<b>220204</b>		<b>Maintenance Services</b>				
	01	Maintenance of motor vehicle / transport equipment		3,100,000	-	3,100,000
	02	Maintenance of Office Furniture		1,400,000	142,000	1,258,000
	03	Maintenance of Building/Residential Quarters				
	04	Maintenance of Office /IT Equipment		1,300,000	120,000	1,180,000
	05	Maintenance of Plant/Gen st		100,000	-	100,000
	06	Other Maintenance Services		250,000	-	250,000
	10	Maintenance of Street Lights		200,000	80,000	120,000
	12	Maintenance of Market/Public Places		200,000	-	200,000
	13	Minor Road Maintenance		2,000,000	-	2,000,000
		Sub-Total Maintenance Services (220204)		<b>8,550,000</b>	<b>342,000</b>	<b>8,208,000</b>
<b>220205</b>		<b>Training</b>				
	01	Local Training		5,400,000	261,000	5,139,000
		Sub-Total Training (220205)		<b>5,400,000</b>	<b>261,000</b>	<b>5,139,000</b>
<b>220206</b>		<b>Other Service</b>				
	01	Security Services		3,000,000	3,130,000	(130,000)
	03	Residential Rent				
	04	Security Vote (Including Operations)		36,000,000	23,800,000	12,200,000
	05	Clearing & Fumigation		7,900,000	-	7,900,000
	06	National Security & Civil Defence Services Corps		5,000,000	-	5,000,000
	07	Servicicon Activities		-	-	-
		Sub-Total Other Services (220206)		<b>51,900,000</b>	<b>26,930,000</b>	<b>24,970,000</b>
<b>220207</b>		<b>Consulting &amp; Professional Services</b>				
	02	Information Technology		5,000,000	170,000	4,830,000
	03	Finance (Audit Fees, etc)		1,000,000	100,000	900,000
	04	Engineering Services		200,000	-	200,000

	05	Architectural Services		100,000	-	100,000
	06	Surveying Services		300,000	595,000	(295,000)
	07	Agricultural Consulting		200,000	-	200,000
	09	Special Committee		200,000	73,000	127,000
	10	Statistical Survey & Data Collection		250,000	15,000	235,000
		Sub-Total Consulting & Professional Services(220207)		<b>7,250,000</b>	<b>953,000</b>	<b>6,297,000</b>
220208		<b>FUEL &amp; LUBRICANTS</b>				
	01	Motor Vehicle Fuel Cost		2,200,000	-	2,200,000
	02	Other Transport Equipment Fuel Cost		250,000	-	250,000
	03	Plant/Gen Set Fuel Cost		1,650,000	29,500	1,620,000
		Sub-Total Fuel & Lubricants General (220208)		<b>4,100,000</b>	<b>29,500</b>	<b>4,070,500</b>
220209		<b>FINANCIAL CHARGES</b>				
	01	<b>Bank Charges (Other than Interest)</b>		5,000,000	162,421.74	4,837,578.26
	04	<b>Others Consolidated fund Bank Charges)</b>		-	-	-
		Sub-Total Financial Charges (220209)		<b>5,000,000</b>	<b>162,421.74</b>	<b>4,837,578.26</b>
<b>220210</b>		<b>Miscellaneous expenses</b>				
	01	Refreshment & meals		2,600,000	7,969,600	(5,369,600)
	02	Honorarium & Sitting Allowance		3,000,000	970,000	2,030,000
	03	Publicity & Adverts		650,000	305,000	345,000
	04	Medical Expenses Local		1,300,000	60,000	1,240,000
	06	Postage & Courier Services		270,000	-	270,000
	07	Welfare Packages		1,650,000	376,000	1,274,000
	10	Direct Teaching/Laboratory Cost		50,000	-	50,000
	23	Loan Scheme to Transport Coordinators		26,000,000	1,246,550	24,753,450
	27	NEPAD		1,200,000	200,000	1,000,000
	28	Legislative Council Maintenance		16,200,000	15,310,090.60	889,909.40
	29	Traditional Rulers		5,000,000	3,830,000	1,170,000
	31	NYSC		400,000	96,000	304,000
	32	Postal Agents		1,000,000	100,000	900,000
	34	Disposal of Waste/Unidentified Corpse		500,000	-	500,000
		Sub-Total Miscellaneous expenses(220210)		<b>59,820,000</b>	<b>30,463,240.60</b>	<b>29,356,759.40</b>
		<b>Total Overhead Cost (2202)</b>		<b>166,300,000</b>	<b>75,230,812.34</b>	<b>91,069,187.66</b>

		<b>OTHER RECURRENT EXP COSTS</b>				
<b>2204</b>		<b>GRANTS &amp; CONTRIBUTIONS</b>				
220401		Grants & Contributions				
<b>2207</b>		<b>TRANSFERS</b>				
220701		Transfer Payments to Govt. Establishments		1,073,000,000	1,068,256,686.53	4,743,313.47
		<b>TOTAL OTHER RECURRENT EXP COSTS</b>		<b>1,073,000,000</b>	<b>1,068,256,686.53</b>	<b>4,743,313.47</b>
		<b>TOTAL RECURRENT EXP.</b>		<b>1,633,543,080</b>	<b>1,441,664,167.14</b>	<b>191,878,912.86</b>
		<b>TOTAL EXPENDITURE</b>		<b>1,799,843,080</b>	<b>1,487,181,038.81</b>	<b>312,662,041.19</b>

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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>310101</b>		<b>CONSOLIDATED REVENUE FUND</b>				
	01	Cash Balance Consolid. Revenue Fund		-	132,758,114.53	(132,758,114.53)
		Sub-Total Consolidated Revenue Fund (310101)		-	<b>132,758,114.53</b>	<b>(132,758,114.53)</b>
<b>310103</b>		<b>CONTINGENCY FUND</b>				
	01	Cash Balance Contingency Fund				
		Sub-Total Contingency Fund (310103)				
		<b>Sub-Total Cash/Bank Balances Held By Treasurer (3101)</b>		-	<b>132,758,114.53</b>	<b>(132,758,114.53)</b>
<b>3106</b>		<b>RECEIVABLES</b>				
<b>310601</b>		<b>PERSONAL ADVANCES</b>				
	01	Personal Advances				
		Sub Total Personal Advances (310601)				
<b>310602</b>		<b>ADMINISTRATIVE ADVANCES</b>				
	01	Administrative Advances		-	6,038,500	(6,038,500)
		Sub Total Administrative Advances (310602)		-	<b>6,038,500</b>	<b>(6,038,500)</b>

<b>310603</b>		<b>IMPRESTS</b>				
	01	Imprests				
		Sub Total Imprests (310603)				
		<b>Sub-Total Receivables (3106)</b>		-	<b>6,038,500</b>	<b>(6,038,500)</b>
		<b>TOTAL CURRENT ASSETS (31)</b>		-	<b>138,796,614.53</b>	<b>(138,796,614.53)</b>
<b>32</b>		<b>NON-CURRENT ASSETS</b>				
<b>3201</b>		<b>PROPERTY, PLANT &amp; EQUIPMENT</b>				
<b>320101</b>		<b>LAND &amp; BUILDING-GENERAL</b>				
	01	Land & building-administrative		-	11,810,000	(11,810,000)
		Sub Total Land & Building (320101)		-	<b>11,810,000</b>	<b>(11,810,000)</b>
		<b>Sub-Total Property, Plant And Equipment (3201)</b>		-	<b>11,810,000</b>	<b>(11,810,000)</b>
		<b>TOTAL NON-CURRENT ASSETS</b>		-	<b>11,810,000</b>	<b>(11,810,000)</b>
		<b>TOTAL ASSETS</b>		-	<b>150,606,614.53</b>	<b>(150,606,614.53)</b>

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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
				<b>₦</b>	<b>₦</b>	<b>₦</b>
<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>			2,505,821.05	(2,505,821.05)
	07	Other Deposits			<b>2,505,821.05</b>	<b>(2,505,821.05)</b>
		Sub-Total Contract Retention Fees (410101)				
					<b>2,505,821.05</b>	<b>(2,505,821.05)</b>
		<b>Sub-Total Deposits (4101)</b>				
<b>4102</b>		<b>LOANS AND DEBTS</b>				
<b>410201</b>		<b>Domestic Loan Stock</b>				
	01	Short Term Borrowings				
		Sub-Total Domestic Loan Stock (410101)				
		<b>Sub-Total Loans And Debts (4102)</b>				
<b>4103</b>		<b>UNREMITTED DEDUCTIONS</b>				
<b>410301</b>		<b>Unremitted Taxes</b>				
	01	PAYE				
	02	Withholding Tax				
	03	Value Added Tax				
		Sub-Total Unremitted Taxes (410301)				
		<b>TOTAL CURRENT LIABILITIES (41)</b>			<b>2,505,821.05</b>	<b>(2,505,821.05)</b>



<b>42</b>		<b>NON-CURRENT LIABILITIES</b>				
<b>4201</b>		<b>PUBLIC FUNDS</b>				
<b>420101</b>		<b>Trust Funds</b>				
	01	Trust Funds				
		Sub-Total Accrued Expenses (420101)				
<b>420102</b>		<b>Other Public Funds</b>				
	01	Other Public Funds Represented by JPA				
		Sub-Total Trust Funds (420102)				
		<b>Sub-Total Public Funds (4201)</b>				
		<b>TOTAL NON-CURRENT LIABILITIES (42)</b>				
<b>43</b>		<b>CAPITAL &amp; RESERVES</b>				
<b>4301</b>		<b>CAPITAL</b>				
<b>430101</b>		<b>Capital Represented by PPE</b>			<b>11,810,000</b>	<b>(11,810,000)</b>
<b>4302</b>		<b>RESERVES</b>				
<b>430201</b>		<b>Accumulated Surplus / (Deficit)</b>				
	01	Accumulated Surplus / (Deficit)		-	136,290,793.48	(136,290,793.48)
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		Sub-Total Reserves (430201)		-	<b>136,290,793.48</b>	<b>(136,290,793.48)</b>
		<b>Sub-Total Reserves (4302)</b>		-	<b>136,290,793.48</b>	<b>(136,290,793.48)</b>
		<b>TOTAL CAPITAL &amp; RESERVES (43)</b>			<b>148,100,793.48</b>	<b>(148,100,793.48)</b>
		<b>TOTAL LIABILITIES/EQUITIES</b>			<b>150,606,614.53</b>	<b>(150,606,614.53)</b>

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE  
STATEMENT 6  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOT E	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	1,076,047,483.54		
	Share of Forex	1b	22,528,216.46		
	Share of Excess Bank Charges	1c	2,380,625.29		
	Share of NNPC Refund	1d	2,023,190.88		
	Share of Exchange Gain	1e	564,563.10		
	<b>Total (Gross) FAAC Allocation to UKE LG</b>			<b>1,103,544,079.27</b>	

**DETAILS**

	2018					
	1a	1b	1c	1d	1e	
MONTH	Statutory Revenue	Forex	Excess Bank Charges	NNPC Refund	Exchange Gain	TOTAL
	₦	₦	₦	₦	₦	₦
January	91,733,478.25					91,733,478.25
February	-					-
March	81,810,536.52	10,542,231.04				92,352,767.56
April	101,646,773.13		81,175.19			101,727,948.32
May	98,871,487.02					98,871,487.02
June	102,886,337.87		1,418,599.00			104,304,936.87
July	99,259,342.42			2,023,190.88		101,282,533.30
August	101,122,513.05		27,632.92		27,632.92	101,177,778.89
Sept.	96,878,446.17		853,218.18		46,866.40	97,778,530.75
October	104,619,768.98				136,722.53	104,756,491.51
November	103,338,317.51	11,985,985.42			184,038.62	115,508,341.55
December	93,880,482.62				169,302.63	94,049,785.25
<b>TOTAL</b>	<b>1,076,047,483.54</b>	<b>22,528,216.46</b>	<b>2,380,625.29</b>	<b>2,023,190.88</b>	<b>564,563.10</b>	<b>1,103,544,079.27</b>

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		250,972,389.91

#### DETAILS

2a		2018			2017
	MONTH	NET RECEIPT	DEDUCTION	TOTAL	TOTAL
		₪	₪	₪	₪
	JANUARY	25,986,349.30		25,986,349.30	
	FEBRUARY	-		-	
	MARCH	22,596,172.62		22,596,172.62	
	APRIL	23,981,530.05		23,981,530.05	
	MAY	24,843,706.69		24,843,706.69	
	JUNE	22,604,856.23		22,604,856.23	
	JULY	21,735,363.99		21,735,363.99	
	AUGUST	30,900,718.49		30,900,718.49	
	SEPTEMBER	21,010,509.77		21,010,509.77	
	OCTOBER	28,332,934.08		28,332,934.08	
	NOVEMBER	24,956,068.00		24,956,068.00	
	DECEMBER	26,620,353.31		26,620,353.31	
	<b>TOTAL</b>	<b>250,972,389.91</b>		<b>250,972,389.91</b>	

NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
<b>3</b>	<b>Tax Revenue</b>		
	Other service taxes	769,793.32	
	<b>Total Tax Revenue</b>		<b>769,793.32</b>
<b>4</b>	<b>Non - Tax Revenue</b>		
	<b>LICENCES</b>		
	Registration of voluntary organizations	-	
	Bake house licence	-	
	Hawker's permits	-	
	Trade permit licences	50,350	
	<b>Sub-Total Licences</b>		<b>50,350</b>
	<b>FEES</b>		
	<i>Right of occupancy fees</i>	6,046,730.56	
	<i>Hospital service registration fees</i>	63,400	
	<i>Hospital service charges</i>	82,700	
	<i>Indigenship registration fees</i>	595,000	
	<b>Sub-Total Fees</b>		<b>6,787,830.56</b>
	<b>EARNINGS</b>		
	<i>Earnings from toll gates</i>	8,250	
	<i>Earnings from commercial activities</i>	-	
	<b>Sub-Total Earnings</b>		<b>8,250</b>
<b>7</b>	<b>AID AND GRANTS</b>		
	Domestic Aids		
	<b>Total AID AND GRANTS</b>		

<b>10</b>	<b>TRANSFER FROM OTHER GOVERNMENT ENTITIES – JOINT ACCOUNTS ALLOCATION COMMITTEE (JAAC)</b>		
	JANUARY		
	FEBRUARY		
	MARCH		
	APRIL		
	MAY		
	JUNE		
	JULY		
	AUGUST		
	SEPTEMBER		
	OCTOBER		
	NOVEMBER		
	DECEMBER		
	<b>TOTAL</b>		
<b>11</b>	<b>SALARY</b>		
	<b>SALARIES AND WAGES</b>		
	Salary	373,407,480.61	
	<b>Sub-Total Salaries and Wages</b>		<b>373,407,480.61</b>
	Housing fund contribution		
	<b>Sub-Total Allowances &amp; Social Contributions</b>		
<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>		

13	<b>OVERHEAD COSTS</b>		
13.1	<b>OVERHEAD COSTS BY FUNCTION</b>		
	Travel & Transport	13,437,150	
	Utilities	473,800	
	Materials & Supplies	2,178,700	
	Maintenance Services	342,000	
	Training	261,000	
	Other Services	26,930,000	
	Consulting and Professional Services	953,000	
	Fuel & Lubricants	29,500	
	Financial Charges	162,421.74	
	Miscellaneous Expenses	30,463,240.60	
	<b>TOTAL</b>		<b>75,230,812.34</b>
14	<b>GRANTS &amp; CONTRIBUTIONS</b>		
	Local Grants & Contributions		
21	<b>TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS &amp; ALLOCATION COMMITTEE (JAAC)</b>		
	Statutory deductions	690,044,374.39	
	Administrative	699,756,523.85	
	Other sundry deductions	127,066,407.71	
	<b>Total</b>		<b>1,516,869,305.95</b>

## Note 26 CASH AND BANK BALANCES

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			<b>N</b>	<b>N</b>
A	CASH- IN- HAND			-
B	CASH AT BANKS:			
i	First bank palm Rd, Aba		689,065.29	
ii	UBA Aba		2,062.99	
C	BALANCE AT JAAC		132,066,986.25	
	<b>TOTAL CASH AT BANKS</b>			<b>132,758,114.53</b>
	<b>TOTAL</b>			<b>132,758,114.53</b>

## NOTE 27 RECEIVABLES

### OUTSTANDING ADVANCES AS AT DECEMBER 31, 2018

S/NO	FOLIO NO	NAME	DR N	CR N	DR BALANCE N
1	Bk 1 No 35	Uko lfeoma	125,000.00	=	125,000.00
2	Bk 1 No 39	Williams Dinne	50,000.00	=	50,000.00
3	Bk 1 No 43	Adanugo Nnamdi Nweze	30,000.00	=	30,000.00
4	Bk 1 No 41	Stella Ezenta	95,000.00	35,000.00	60,000.00
5	Bk 1 No 48	Ihediwa Jacob	160,000.00	80,000.00	80,000.00
6	Bk 1 No 49	Hon. Nwankwo Chukwu	20,000.00	=	20,000.00
7	Bk 1 No 53	Ngozi Emeka	85,000.00	45,000.00	40,000.00
8	Bk 1 No 77	Ojoh Nnamdi	220,000.00	140,000.00	90,000.00
9	Bk 1 No 83	Okoro Nwaji	160,000.00	=	160,000.00
10	Bk 1 No 89	Iheanacho Roseline	135,000.00	=	135,000.00
11	Bk 1 No 91	Orji .O. Orji	315,000.00	=	315,000.00
12	Bk 1 No 94	Hon. Amamah Emeka	30,000.00	=	30,000.00
13	Bk 1 No 100	Nkem Ajua	450,000.00	=	450,000.00
14	Bk 1 No 104	Christian Nwagbara	626,000.00	=	626,000.00
15	Bk 1 No 107	Maxwell Ahukama	360,000.00	25,000.00	385,000.00
16	Bk 1 No 110	Ekeke Chinagorom	290,000.00	=	290,000.00
17	Bk 1 No 112	Ihedinihu Okere	80,000.00	=	80,000.00
18	Bk 1 No 120	Eruba Bethel	380,000.00	=	380,000.00
19	Bk 1 No 124	Obiainyi Leticia	350,000.00	=	350,000.00
20	Bk 1 No 128	Hon. Bebe Israel	742,000.00	150,000.00	592,000.00
21	Bk 1 No 132	Hon. Onwukwe Chizoba	100,000.00	=	100,000.00
22	Bk 1 No 136	Oji Ndukwe	216,000.00	85,000.00	131,000.00
23	Bk 1 No 140	Okere Blessing	45,000.00	=	45,000.00

24	Bk 1 No 145	Nwaja Chukwuma	45,000.00	=	45,000.00
25	Bk 1 No 15	Okere Azubuike	80,000.00	=	80,000.00
26	Bk 1 No 97	Okoroafor Matthew	101,000.00	=	101,000.00
27	Bk 1 No 157	Egejuru Augustina	30,000.00	=	30,000.00
28	Bk 1 No 161	Agwu Chima	40,000.00	=	40,000.00
29	Bk 1 No 165	Chikodi George	10,000.00	=	10,000.00
30	Bk 1 No 168	Ihenko Eze	5,000.00	=	5,000.00
			<b>5,385,000.00</b>	<b>56,000.00</b>	<b>4,875,000.00</b>
31	Bk 1 No 172	Uko Ikechukwu	65,500.00	5,000.00	60,500.00
32	Bk 1 No 176	Ekekeulu Rufus	90,000.00	25,000.00	65,000.00
33	Bk 1 No 177	Ubahi Temple	3,150,000.00	2,800,000.00	350,000.00
34	Bk 1 No 183	Sunday Nwankwo	136,000.00	8,000.00	128,000.00
35	Bk 1 No 184	Udohsi G.U.	55,000.00	=	55,000.00
36	Bk 1 No 186	Hon. Emeka Nwankwo	10,000.00	=	10,000.00
37	Bk 1 No 188	Oforji Eric	30,000.00	=	30,000.00
38	Bk 1 No 1	Nwagbara Blessing	30,000.00	=	30,000.00
39	Bk 1 No 3	Christiana Ngozi	100,000.00	=	100,000.00
40	Bk 1 No 7	Bhubia Anthony	10,000.00	=	10,000.00
41	Bk 1 No 9	Mbaka Sylvanus	15,000.00	=	15,000.00
42	Bk 1 No 11	Okoh Mathias Ogenyi	20,000.00	=	20,000.00
43	Bk 1 No 13	Hon. Ossy Nwamuo	200,000.00	=	200,000.00
44	Bk 1 No 15	Hon. Nwagbara Francis	16,000.00	8,000.00	8,000.00
45	Bk 1 No 17	Okere Ejike Godspower	16,000.00	8,000.00	8,000.00
46	Bk 1 No 19	Nwagbara Pius	16,000.00	8,000.00	8,000.00
47	Bk 1 No 21	Aromga Leticia	16,000.00	8,000.00	8,000.00
48	Bk 1 No 23	Nwakahma .P. Chika	16,000.00	8,000.00	8,000.00
49	Bk 1 No 25	Nwachukwu Adihdu	16,000.00	8,000.00	8,000.00
50	Bk 1 No 31	Kalu E.O.U.	10,000.00	=	10,000.00
51	Bk 1 No 37	Nduka Ojeh	7,000.00	=	7,000.00
52	Bk 1 No 43	Enyidia Kalu	15,000.00	=	15,000.00
53	Bk 1 No 49	Nwanmuo Ishmael	10,000.00	=	10,000.00
			<b>4,049,500.00</b>	<b>2,886,000.00</b>	<b>1,163,500.00</b>
		B/f	<b>5,385,000.00</b>	<b>56,000.00</b>	<b>4,875,000.00</b>
			<b>9,434,500.00</b>	<b>2,942,000.00</b>	<b>6,038,500.00</b>



<b>32</b>	Property, Plant & Equipment		
		<b>N</b>	<b>N</b>
	Land & building-administrative	11,810,000	
	<b>TOTAL</b>		<b>11,810,000</b>

## NOTE 35 DEPOSITS

### OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2018

S/NO	FOLIO NO	NAME	DR	CR	BALANCE
1	1	Staff Welfare	1,512,550.00	2,293,998.81	781,448.81
2	8	Finance Department	154,700.00	180,800.00	26,100.00
3	16	Administration Department	194,000.00	201,600.00	7,600.00
4	25	Works Department	124,700.00	175,550.00	50,850.00
5	35	LOGLA	532,850.00	573,250.00	40,400.00
6	43	NULGE	=	677,335.08	677,335.08
7	51	PAYE	998,194.04	1,237,938.57	239,744.53
8	61	Party Levy	16,000.00	316,000.00	=
9	65	AMAECON	3,407,846.42	4,090,189.05	682,342.63
		<b>TOTAL</b>	<b>7,240,840.46</b>	<b>9,746,661.51</b>	<b>2,505,821.05</b>

## NOTE 46 ACCUMULATED SURPLUSES /(DEFICITS)

		<b>N</b>	<b>N</b>
	<b>ACCUMULATED SURPLUSES /(DEFICITS)</b>		
	Balance C/D	4,223,807.23	
	Balance C/D AT JAAC	132,066,986.25	
	<b>Total Balance C/D</b>		<b>136,290,793.48</b>
	Surplus/Deficit for the year		
	Adjustments during the year		
	BALANCE B/D		
	Balance B/D AT JAAC		
	<b>Total Balance B/D</b>		<b>136,290,793.48</b>