

**UKWA WEST LOCAL GOVERNMENT
OKE-IKPE**

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	132,456,590.01		45,669,194.78
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	26,051,000.00		25,300,429.06
3108	Prepayments	28			
	Total Current Assets A			158,507,590.01	70,969,623.84
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		158,507,590.01	70,969,623.84	
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	4,301,600.45		9,217,640.00
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			4,301,600.45	9,217,640.00
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E				
	Total Liabilities F = D + E			4,301,600.45	9,217,640.00
	Net Assets: G = C – F			154,205,989.56	61,751,983.84

	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	154,205,989.56		
	Total Net Assets/Equity: H = G			154,205,989.56	61,751,983.84

.....
Treasurer

.....
Chairman

NAME

DATE

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

**UKWA WEST LOCAL GOVERNMENT
OKE-IKPE**

**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	1,149,112,630.45		432,338,617.90
1102	Government Share of FAAC (VAT Revenue)	2	295,323,644.07		767,800.00
1201	Tax revenue	3	484,400.00		18,748,614.30
1202	Non-tax revenue	4	19,658,342.44		
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund	9	45,669,194.78		40,325,498.82
1402	Other capital receipts	9.1	264,705,882.35		492,180,531.02
1501	Transfer Receipts	10			
	Total Revenue (a)			1,774,954,094.09	492,180,531.02
2	EXPENDITURE				
2101	Salary	11	511,560,186.87		321,408,902.20
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	51,846,814.58		109,019,644.98
2204	Grants and Contributions	14			
2207	Transfer Payments	21	1,057,341,103.08		
	Total Expenditure (b)			1,620,748,104.53	430,428,547.18
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)			154,205,989.56	61,751,983.84
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue/(Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			154,205,989.56	61,751,983.84

.....
Treasurer

.....
Chairman

NAME

DATE

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

**UKWA WEST LOCAL GOVERNMENT
OKE - IKPE**

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	1,149,112,630.45		432,338,617.90
1102	Government Share of FAAC (VAT Revenue)	2	295,323,644.07		
1201	Tax revenue	3	484,400.00		767,800.00
1202	Non-tax revenue	4	19,658,342.44		18,748,614.30
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			
	Total Inflow from Operating Activities (A)			1,729,289,899.31	451,855,032.20
	Outflows				
2101	Salary	11	511,560,186.87		321,408,902.20
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	51,846,814.58		109,019,644.98
2204	Grants & contributions	14			
2207	Transfer Payments	21	1,057,341,103.08		
	Total Outflow from Operating Activities (B)			1,620,748,104.53	430,428,547.28
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			108,536,794.78	21,426,485.02
	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	33			

	Investment Property				
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	(26,051,000.00)		(25,300,429.06)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	4,301,600.45		9,217,640.00
	Net Cash Flow from Financing Activities			(21,749,399.55)	(16,082,789.06)
	Net Cash Flow from all Activities			86,787,395.23	5,343,695.96
	Cash & its equivalent as at 1/1/2015	26		45,669,194.78	40,325,498.82
	Cash & its equivalent as at 31/12/2015	26		132,456,590.01	45,669,194.78
	Certificate of Deposits	31.1			

.....
Treasurer

.....
Chairman

NAME

DATE

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

**UKWA WEST LOCAL GOVERNMENT
OKE -IKPE**

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	N O T E	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		1,793,685,562.91	1,149,112,630.45	644,572,932.46
	02	Value added Tax (VAT)		587,043,644.07	295,323,644.07	291,720,000.00
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		2,380,729,206.98	1,444,436,274.52	936,292,932.46
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)		2,380,729,206.98	1,444,436,274.52	936,292,932.46
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		1,010,000.00	484,400.00	525,600.00
		Sub-Total TAX REVENUE (1201)		1,010,000.00	484,400.00	525,600.00
1202		NON-TAX REVENUE				
120201		LICENCES				
	20	Hawker's permits		55,000.00	55,200.00	(200.00)
	24	Abattoir/slaughter licences		6,000.00	-	6,000.00
	26	Hiring services		10,000.00	-	10,000.00
	31	Liquor licences		66,000.00	18,000.00	42,000.00
		Sub-Total Licences (120201)		141,000.00	73,200.00	67,800.00

120204		FEES				
	17	<i>Contractor registration fees</i>		1,300,000.00	-	1,300,000.00
	18	<i>Marriage/divorce fees</i>		10,000.00	-	10,000.00
	27	<i>Tender fees</i>		600,000.00	-	600,000.00
	36	<i>Bill board advertisement fees</i>		550,000.00	2,659,742.44	(2,107,740.44)
	42	<i>Association fees</i>		5,000.00	5,000.00	-
	43	<i>Birth & death registration fees</i>		10,000.00	-	10,000.00
	48	<i>Development levies</i>		100,000.00	-	100,000.00
	49	<i>Business/trade operating fees</i>		50,000.00	15,739,500.00	(15,689,500.00)
	50	<i>Inspection fees</i>		5,000.00	-	5,000.00
	54	<i>Parking fees</i>		25,000.00	485,200.00	(460,200.00)
	63	<i>Hospital service registration fees</i>		51,000.00	22,300.00	28,700.00
	64	<i>Hospital service charges</i>		762,600.00	118,800.00	643,200.00
	66	<i>Indigenship registration fees/Others</i>		310,000.000	200,000.00	110,000.00
		Sub-Total Fees I (120204)		3,778,000.00	19,230,542.44	(15,452,542.44)
120207		EARNINGS				
	14	<i>Earnings from ict services/Others</i>		3,857,000.00	354,600.00	3,502,400.00
		Sub-Total Earnings (120207)		3,857,000.00	354,600.00	3,502,400.00
				-		
	01	<i>Rent on government quarters</i>		125,000.00	-	125,000.00
		Sub-Total Rent (120208)		125,000.00	-	125,000.00
		Non- Tax Revenue (1202)		7,901,000.00	19,658,342.44	(11,757,342.44)
		Total INDEPENDENT REVENUE (12)				
				8,911,000.00	20,142,742.44	(11,231,742.44)
1401		Transfer from consolidated revenue fund			75,383,135.45	(75,383,135.45)
1402		Other capital receipts		264,705,882.35	264,705,882.35	-
1501		TRANSFERS				
	01	Transfer From Govt. Establishments		-	-	-
		TOTAL REVENUE		2,654,346,089.33	1,774,954,094.09	879,391,995.24

**UKWA WEST LOCAL GOVERNMENT
OKE -IKPE**

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		686,062,360.00	511,560,186.87	174,502,173.13
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)				
		Sub-Total Salary (2101)		686,062,360.00	511,560,186.87	174,502,173.13
		TOTAL PERSONNEL COST(21)		686,062,360.00	511,560,186.87	174,502,173.13
22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		10,800,000.00	285,000.00	10,515,000.00
	02	Local travel & transport Others		9,300,000.00	6,339,000.00	2,961,000.00
	03	Non Accident Bonus		210,000.00	-	210,000.00
		Sub-Total Travel & Transport(220201)		20,310,000.00	6,624,000.00	13,686,000.00
220202		Utilities				
	01	Electricity Charges		700,000.00	-	700,000.00
	02	Telephone Charges		200,000.00	-	200,000.00

	05	Water Supplies		400,000.00	-	400,000.00
	06	Sewage Charges		100,000.00	-	100,000.00
		Sub-Total Utilities (220202)		1,400,000.00	-	1,400,000.00
220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables		6,750,000.00	425,000.00	6,325,000.00
	05	Printing & Non Security Documents		900,000.00	42,000.00	858,000.00
	06	Printing of Non Security Documents		4,650,000.00	78,000.00	4,572,000.00
	09	Uniform & Other Clothing		2,800,000.00	-	2,800,000.00
	10	Teaching Aids/ Instructional Materials		100,000.00	-	100,000.00
		Sub-Total Materials & Supplies (220203)		15,200,000.00	545,000.00	14,655,000.00
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		10,000,000.00	-	10,000,000.00
	02	Maintenance of Office Furniture		2,950,000.00	-	2,950,000.00
	04	Maintenance of Office /IT Equipment		1,200,000.00	-	1,200,000.00
	05	Maintenance of Plant/Gen st		1,500,000.00	-	1,500,000.00
	06	Other Maintenance Services		650,000.00	-	650,000.00
		Sub-Total Maintenance Services (220204)		16,300,000.00		16,300,000.00
220205		Training				
	01	Local Training		11,000,000.00	360,000.00	10,640,000.00
		Sub-Total Training (220205)		11,000,000.00	360,000.00	10,640,000.00
220206		Other Service				
	01	Security Services		200,000.00	-	200,000.00
	03	Residential Rent		-	-	-
	04	Security Vote (Including Operations)		48,000,000.00	23,000,000.00	25,000,000.00
	05	Clearing & Fumigation		3,000,000.00	50,000.00	2,950,000.00
	06	National Security & Civil Defence Services Corps		3,000,000.00	200,000.00	2,800,000.00
		Sub-Total Other Services (220206)		54,200,000.00	23,250,000.00	30,950,000.00
220207		Consulting & Professional Services				
	02	Information Technology		200,000.00	-	200,000.00
	03	Finance (Audit Fees, etc)		1,000,000.00	-	1,000,000.00
	06	Surveying Services		500,000.00	-	500,000.00
	09	Special Committee		3,000,000.00	300,000.00	2,700,000.00
	10	Statistical Survey & Data Collection		1,300,000.00	-	1,300,000.00
		Sub-Total Consulting & Professional Services(220207)		6,000,000.00	300,000.00	5,700,000.00

220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost		6,750,000.00	-	6,750,000.00
	02	Other Transport Equipment Fuel Cost		200,000.00	-	200,000.00
	03	Plant/Gen Set Fuel Cost		1,850,000.00	-	1,850,000.00
		Sub-Total Fuel & Lubricants General (220208)		8,800,000.00	-	8,800,000.00
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)		2,500,000.00	363,814.58	2,136,185.42
		Sub-Total Financial Charges (220209)		2,500,000.00	363,814.58	2,136,185.42
220210		Miscellaneous expenses				
	01	Refreshment & meals		6,400,000.00	880,000.00	5,520,000.00
	02	Honorarium & Sitting Allowance		300,000.00	-	300,000.00
	03	Publicity & Adverts		300,000.00	100,000.00	200,000.00
	04	Medical Expenses Local		3,400,000.00	50,000.00	3,350,000.00
	05	Mass/Adult Literacy Programme		2,000,000.00	-	2,000,000.00
	07	Welfare Packages		7,100,000.00	430,000.00	6,670,000.00
	23	Loan Scheme to Transport Co-ordinators		600,00.00	-	600,00.00
	27	NEPAD		1,200,000.00	-	1,200,000.00
	28	Legislative Council Maintenance		12,000,000.00	18,720,000.00	(6,720,000.00)
	29	Traditional Rulers		26,000,000.00	-	26,000,000.00
	31	NYSC		2,800,000.00	224,000.00	2,576,000.00
	32	Postal Agents		800,000.00	-	800,000.00
	34	Disposal of Waste/Unidentified Corpse		500,000.00	-	500,000.00
		Sub-Total Miscellaneous expenses(220210)		63,400,000.00	20,404,000.00	42,996,000.00
		Total Overhead Cost (2202)		199,110,000.00	51,846,814.58	147,263,185.42
		OTHER RECURRENT EXP COSTS				
2204		GRANTS & CONTRIBUTIONS				
220401		Grants & Contributions				
		TOTAL OTHER RECURRENT EXP COSTS		885,172,360.00	563,407,001.45	321,765,358.55
2207		TRANSFERS				
220701		Transfer Payments to Govt. Establishments		1,087,055,043.75	1,087,055,043.75	-
		TOTAL EXPENDITURE		1,972,227,403.75	1,620,758,104.53	351,479,299.22

**UKWA WEST LOCAL GOVERNMENT
OKE - IKPE**

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			132,456,590.01	
		Sub-Total Cash/Bank Balances Held By Treasurer (3101)			132,456,590.01	
3106		RECEIVABLES				
310601		PERSONAL ADVANCES				
	01	Personal Advances			26,051,000.00	
		Sub Total Personal Advances (310601)			26,051,000.00	
		Sub-Total Receivables (3106)			26,051,000.00	
		TOTAL CURRENT ASSETS (31)			26,051,000.00	
32		NON-CURRENT ASSETS			158,507,590.01	
		TOTAL ASSETS			158,507,590.01	

**UKWA WEST LOCAL GOVERNMENT
OKE - IKPE**

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			4,301,600.45	
		Sub-Total Contract Retention Fees (410101)				
		Sub-Total Deposits (4101)			4,301,600.45	
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			154,205,989.56	
		Sub-Total Reserves (4302)				
		TOTAL CAPITAL & RESERVES (43)			154,205,989.56	
		TOTAL LIABILITIES/EQUITIES			158,507,590.01	

UKWA WEST LOCAL GOVERNMENT OKE - IKPE

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	1,120,480,620.15		
	Share of Forex	1b	23,458,472.17		
	Share of Excess Bank Charges	1c	2,478,928.25		
	Share of NNPC Refund	1d	2,106,734.33		
	Share of Exchange Gain	1e	587,875.55		
	Total (Gross) FAAC Allocation to ARO. LG			1,149,112,630.45	

		2018					2017
	1a	1b	1c	1d	1e		
MONTH	Statutory Revenue	Forex	Excess Bank Charges	NNPC Refund	Exchange Gain	TOTAL	TOTAL
	₦	₦	₦	₦		₦	₦
Jan	95,521,420.92					95,521,420.92	
Feb						-	
Mar	85,180,732.00	10,977,550.49				96,166,282.49	
Apr	105,844,064.63		84,527.15			105,928,591.78	
May	102,954,178.86					102,954,178.86	
Jun	107,134,814.61		1,477,177.09			108,611,991.70	
Jul	103,358,049.95			2,106,734.33		105,464,784.28	
Aug	105,298,156.32		28,773.96		28,773.96	105,355,704.24	
Sept.	100,878,839.55		888,450.05		48,801.65	101,816,091.25	
Oct	108,939,824.15				142,368.20	109,082,192.35	
Nov	107,605,457.80	12,480,921.68			191,638.11	120,278,017.59	
Dec	97,757,081.36	23,458,472.17	2,478,928.25	2,106,734.33	176,293.63	97,933,374.99	
	1,120,480,620.15	23,458,472.17	2,478,928.25	2,106,734.33	587,875.55	1,149,112,630.45	

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		295,323,644.07

DETAILS

		₪	₪	₪	₪
	JANUARY	28,052,732.11			28,052,732.11
	FEBRUARY	-			-
	MARCH	24,385,754.64			24,385,754.64
	APRIL	25,839,021.20			25,839,021.20
	MAY	26,841,175.52			26,841,175.52
	JUNE	24,429,552.89			24,429,552.89
	JULY	23,441,700.57			23,441,700.57
	AUGUST	33,349,730.07			33,349,730.07
	SEPTEMBER	22,702,908.68			22,702,908.68
	OCTOBER	30,581,592.42			30,581,592.42
	NOVEMBER	26,924,789.88			26,924,789.88
	DECEMBER	28,774,686.09			28,774,686.09
	TOTAL	295,323,644.07			295,323,644.07

NOTE	PARTICULARS	AMOUNT	TOTAL
		N	N
3	Tax Revenue		
	Community development/poll Tax	484,400.00	
	Total Tax Revenue		
			484,400.00
4	Non - Tax Revenue		
	LICENCES		
	Hawker's permits	55,200.00	
	Liquor licences	18,000.00	
	Sub-Total Licences		73,200.00
	FEES		
	<i>Bill board advertisement fees</i>	2,659,742.44	
	<i>Association fees</i>	5,000.00	
	<i>Business/ trade operating fees</i>	15,739,500.00	
	<i>Parking fees</i>	485,200.00	
	<i>Hospital Service registration fees</i>	22,300.00	
	<i>Hospital service charges</i>	118,800.00	
	<i>Indigenship registration fees</i>	200,000.00	
	Sub-Total Fees		19,230,542.44
	EARNINGS		
	<i>Earnings from ICT services / others</i>	354,600.00	
	<i>Earnings from commercial activities</i>		
	Sub-Total Earnings		354,600.00

11	SALARY		
	SALARIES AND WAGES		
	Salary		
	Sub-Total Salaries and Wages		
	Housing fund contribution		
	Sub-Total Allowances & Social Contributions		
13	OVERHEAD COSTS		
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	6,624,000.00	
	Materials & Supplies	545,000.00	
	Training	360,000.00	
	Other services	23,250,000.00	
	Consulting and Professional Services	300,000.00	
	Financial Charges	363,814.58	
	Miscellaneous Expenses	20,404,000.00	
	Sub – Total over head costs		51,846,814.58
	Total		563,407,001.45
14	GRANTS & CONTRIBUTIONS		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	434,822,017.50	
	Administrative	434,822,017.50	
	Other sundry deductions	217,411,008.75	
	Total		1,087,055,043.75

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			₦	₦
A	CASH- IN- HAND			154,342.60
B	CASH AT BANKS:			
i.	First Bank of Nigeria Limited, Factory Road, Aba	2011390725	195,055.10	
ii.	First Bank of Nigeria Limited, Factory Road, Aba	3127291326	37,597.21	
iii.	United Bank for Africa Plc Factory Road, Aba	1020016770	2,608.85	
iv	Balance at JAAC		132,066,986.25	
	Total			132,456,590.01

UKWA WEST LOCAL GOVERNMENT
DETAILS OF OUTSTANDING OPERATIONAL ADVANCES
AS AT DECEMBER 31, 2018

S/No	Folio	Name	Amount N
1	1	Chibuzor Ehiemere	320,000.00
2	4	Chibunna N. Madugba	5,150,000.00
3	6	Hon. Goodluck Nwaobiwe	13,030,000.00
4	11	Kanu Alvan Ukpabi	70,000.00
5	13	Nwuke Adanma B.	120,000.00
6	15	Richard Nwagbara (Sec. Log)	2,800,000.00
7	17	Akubueze Obinna C.	700,000.00
8	19	Obialom Vitalis (Treasurer)	610,000.00
9	22	Nwakanma Victoria (former Ag. HOS)	450,000.00
10	24	Eme Philomena (HPM/ Clerk)	420,000.00
11	27	Nwabekee Christian	50,000.00
12	29	Obunwa Victor O.	500,000.00
13	33	Sampson Uruakpa	50,000.00
14	35	Lucky O. Baaba (HOS)	600,000.00
15	37	Hon. Jeddy Enwereuzor	550,000.00
16	41	Orieji Ugonma	91,000.00
17	43	Samuel Onyembi (C. O.S.)	20,000.00
18	44	Odichinma Iheanyi (D C.O.S)	20,000.00
		Sub Total	25,551,000.00

**DETAILS OF OUTSTANDING SALARY ADVANCES
AS AT DECEMBER 31, 2018**

S/No	Folio	Name	Amount ₦
1	1	Chibuzor Ehiemere	100,000.00
2	245	Uka Okey Ndukwe (Rtd. Int. Auditor)	400,000.00
		Sub Total	500,000.00
		Grand Total	26,051,000.00

**DETAILS OF OUTSTANDING DEPOSIT
AS AT DECEMBER 31, 2018**

S/N	FOLIO	NAME	AMOUNT ₦
1	1	Sundry Staff un-claimed salary and excess salary returned	4,212,500.45
2	2	Hon. Chukwudi Ekeke Un-claimed salary	89,100.00
		Total	4,301,600.45

NOTE 46 ACCUMULATED SURPLUSES/(DEFICITS)

		₦	₦
	ACCUMULATED SURPLUSES /(DEFICITS)		
	Balance C/D	45,669,194.78	
	Balance C/D AT JAAC	29,713,940.67	
	Total Balance C/D		75,383,135.45
	Surplus/Deficit for the year		
	Adjustments during the year		
	BALANCE B/D	389,603.76	
	Balance B/D AT JAAC	132,066,986.25	
	Total Balance B/D		321,456,590.01