

**UKWA WEST LOCAL GOVERNMENT
OKE-IKPE**

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 | 43,284,327.97 | | 132,456,590.01 |
| 3102 | Cash and Cash Equivalents Held by Departments | 26.4 | | | |
| | | | | | |
| 3106 | Receivables | 27.1 | 13,782,411.75 | | 26,051,000.00 |
| 3108 | Prepayments | 28 | | | |
| 3105 | Inventories | 29 | | | |
| | Total Current Assets A | | | 57,060,739.72 | 158,507,590.01 |
| | | | | | |
| 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 | | | 57,066,739.72 | 158,507,590.01 |
| | | | | | |
| 4 | LIABILITIES | | | | |
| 41 | Current Liabilities | | | | |
| 4101 | Deposits | 35 | 6,921,895.06 | | 4,301,600.45 |
| 4102 | Short Term Loans & Debts | 36 | | | |
| 4103 | Unremitted Deductions | 37 | | | |
| 4104 | Other Payables | 38 | | | |
| | Total Current Liabilities D | | | 6,921,895.06 | 4,301,600.45 |

| | | | | | |
|-----------|--|----|--|---------------|----------------|
| | | | | | |
| 42 | Non-Current Liabilities | | | | |
| 4201 | Public Funds | 41 | | | |
| 4203 | Long Term Borrowings | 43 | | | |
| | Total Non-Current Liabilities E | | | | |
| | | | | | |
| | Total Liabilities F = D + E | | | 6,921,895.06 | 4,301,600.45 |
| | | | | | |
| | Net Assets: G = C - F | | | 50,144,844.66 | 154,205,989.56 |
| | | | | | |
| | NET ASSETS/EQUITY | | | | |
| | | | | | |
| 43 | CAPITAL & RESERVES | | | | |
| 4301 | Capital | 44 | | | |
| 4302 | Reserves | 46 | | 50,144,844.66 | 154,205,989.56 |
| | | | | | |
| | Total Net Assets/Equity: H = G | | | 50,144,844.66 | 154,205,989.56 |

.....
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, 2019**

| NCOA | PARTICULARS | NOTE | 2019 | | 2018 |
|----------|---|------|------------------|-------------------------|-------------------------|
| | | | AMOUNT | TOTAL | |
| | | | ₦ | ₦ | ₦ |
| 1 | REVENUE | | | | |
| 1101 | Government Share of FAAC (Statutory Revenue) | 1 | 1,218,282,139.75 | | 1,149,112,630.45 |
| 1102 | Government Share of FAAC (VAT Revenue) | 2 | 331,225,587.53 | | 295,323,644.07 |
| 1201 | Tax revenue | 3 | 3,601,748.01 | | 484,400.00 |
| 1202 | Non-tax revenue | 4 | 16,769,612.02 | | 19,658,342.44 |
| 1301 | Aids | 7.1 | | | |
| 1302 | Grants | 7.2 | | | |
| 1401 | Transfer from consolidated revenue fund | 9.1 | 132,456,590.01 | | 45,669,194.78 |
| 1402 | Other capital receipts | 9.2 | 218,823,529.41 | | 264,705,882.35 |
| 1501 | Transfer Receipts | 10 | | | |
| | Total Revenue (a) | | | 1,921,159,206.73 | 1,774,954,094.09 |
| 2 | EXPENDITURE | | | | |
| 2101 | Salary | 11 | 612,102,542.26 | | 511,560,186.87 |
| 2102 | Allowances and social contribution | 11 | | | |
| 2103 | Social benefits | 12 | | | |
| 2202 | Overhead cost | 13 | 68,486,235.00 | | 51,846,814.58 |
| 2204 | Grants and Contributions | 14 | | | |
| 2207 | Transfer Payments | 21 | 1,190,425,584.81 | | 1,057,341,103.08 |
| | Total Expenditure (b) | | | 1,871,014,362.07 | 1,620,748,104.53 |
| 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) | | | 50,144,844.66 | 154,205,989.56 |

| | | | | | |
|------|--|----|--|----------------------|-----------------------|
| 1405 | Gain/Loss on Disposal of Asset | 22 | | | |
| | Total Non-Operating Revenue/(Expenses) (e) | | | | |
| | Net Surplus/(Deficit) for the Period f = (d+e) | | | 50,144,844.66 | 154,205,989.56 |

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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, 2019**

| NCOA | PARTICULARS | NOTE | 2019 | | 2018 |
|------|--|------|------------------|------------------|------------------|
| | | | AMOUNT | TOTAL | |
| | | | ₦ | ₦ | ₦ |
| | CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| | Inflows | | | | |
| 1101 | Government Share of FAAC (Statutory Revenue) | 1 | 1,218,282,131.75 | | 1,149,112,630.45 |
| 1102 | Government Share of FAAC (VAT Revenue) | 2 | 331,225,587.53 | | 295,323,644.07 |
| 1201 | Tax revenue | 3 | 3,601,748.01 | | 484,400.00 |
| 1202 | Non-tax revenue | 4 | 16,769,612.02 | | 19,658,342.44 |
| 1301 | Aids | 7.1 | | | |
| 1302 | Grants | 7.2 | | | |
| 1401 | Transfer from consolidated revenue fund to CDF | 9.1 | | | |
| 1402 | Other capital receipts | 9.2 | 218,823,529.41 | | 264,705,882.35 |
| 1501 | Transfer Receipts | 10 | | | |
| | Total Inflow from Operating Activities (A) | | | 1,788,702,616.72 | 1,729,289,899.31 |
| | Outflows | | | | |
| 2101 | Salary | 11 | 612,102,542.26 | | 511,560,186.87 |
| 2102 | Allowances and social contribution | 11 | | | |
| 2103 | Social benefits | 12 | | | |
| 2202 | Overhead cost | 13 | 68,486,235.00 | | 51,846,814.58 |
| 2204 | Grants & contributions | 14 | | | |
| 2207 | Transfer Payments | 21 | 1,190,425,584.81 | | 1,057,341,103.08 |
| | Total Outflow from Operating Activities (B) | | | 1,871,014,382.07 | 1,620,748,104.53 |
| | Net Cash Inflow/(Outflow) From Operating Activities C = (A-B) | | | (82,311,745.35) | 108,536,794.78 |
| | | | | | |
| | | | | | |

| | | | | | |
|-------------|--|------|-----------------|-----------------|-----------------|
| | CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| 3201 | Purchase/Construction of PPE | 32 | | | |
| 3202 | Purchase/Construction of Investment Property | 33 | | | |
| 3109 | Acquisition of Investments | 31 | | | |
| 1402 | Proceeds from Sale of PPE | 32 | | | |
| 1402 | Proceeds from sale of Investment Property | 33 | | | |
| 1402 | Proceeds from sale of Investment | 31 | | | |
| 1202 | Dividend Received | 31 | | | |
| | Net Cash Flow from Investing Activities | | | | |
| | | | | | |
| | CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| 3106 | Receivables | 27 | (13,782,411.75) | | (26,051,000.00) |
| 3110 | Capital grant received | 44 | | | |
| 3110 | Proceeds from Borrowings | 43 | | | |
| 3110 | Repayment of Borrowings | 43 | | | |
| 4101 | Deposits | 35 | 6,921,895.06 | | 4,301,600.45 |
| | Net Cash Flow from Financing Activities | | | (6,860,516.69) | (21,749,399.55) |
| | | | | | |
| | Net Cash Flow from all Activities | | | (89,172,262.04) | 86,787,395.23 |
| | | | | | |
| | Cash & its equivalent as at 1/1/2019 | 26 | | 132,456,590.01 | 45,669,194.78 |
| | Cash & its equivalent as at 31/12/2019 | 26 | | 43,284,327.97 | 132,456,590.01 |
| | 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
OKIKPE**

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 |

**UKWA WEST LOCAL GOVERNMENT
OKIKPE**

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) | 1 | 1,721,898,359.73 | 1,437,105,669.16 | 284,792,690.57 |
| | 01 | Statutory Allocation | | | | |
| | 02 | Value added Tax (VAT) | 2 | 300,770,00.00 | 331,225,587.53 | (30,455,587.53) |
| | 03 | Excess Crude | | | | |
| | | TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | | | |
| | | TOTAL GOVERNMENT SHARE OF FAAC (1101) | | | | |
| | | TOTAL GOVERNMENT SHARE OF FAAC (11) | | 2,022,668,359.73 | 1,768,331,256.69 | 254,337,103.04 |
| 12 | | INDEPENDENT REVENUE | | | | |
| 1201 | | TAX REVENUE | | | | |
| 120101 | | PERSONAL TAXES | | | | |
| | 01 | Community Development/Poll Tax | | 10,160,000.00 | 3,601,748.01 | 6,558,251.99 |
| | 06 | Development tax/levy | | 16,000,000.00 | -- | 16,000,000.00 |
| | 09 | Other service taxes | | | | |
| | | Sub-Total TAX REVENUE (120101) | | 26,160,000.00 | 3,601,748.01 | 22,558,251.99 |
| | | Sub-Total TAX REVENUE (1201) | | | | |

| | | | | | | |
|---------------|----|---|--|---------------------|---------------------|-----------------------|
| 1202 | | NON-TAX REVENUE | | | | |
| 120201 | | LICENCES | | | | |
| | 12 | Bicycles licence& hire permits/ others | | 50,000.00 | 40,000.00 | 10,000.00 |
| | 17 | Dried fish & meat licences | | 150,000.00 | 140,000.00 | 10,000.00 |
| | 20 | Hawker's permits | | 200,000.00 | 100,000.00 | 100,000.00 |
| | 24 | Abattoir/slaughter licences | | 50,000.00 | 40,000.00 | 10,000.00 |
| | 26 | Hiring services | | 50,000.00 | 40,000.00 | 10,000.00 |
| | 31 | Liquor licences | | 100,000.00 | 20,000.00 | 80,000.00 |
| | 37 | Trade permit licences | | 117,000.00 | 100,000.00 | 17,000.00 |
| | 40 | Lottery permit | | | | |
| | | Sub-Total Licences (120201) | | 717,000.00 | 480,000.00 | 237,000.00 |
| 120204 | | FEES | | | | |
| | 17 | <i>Contractor registration fees</i> | | 100,000.00 | 300,000.00 | (200,000.00) |
| | 18 | <i>Marriage/divorce fees</i> | | 100,000.00 | 200,000.00 | (100,000.00) |
| | 26 | <i>Court summons/oath fees</i> | | 50,000.00 | 40,000.00 | (10,000.00) |
| | 27 | <i>Tender fees</i> | | 100,000.00 | 500,000.00 | (400,000.00) |
| | 36 | <i>Bill board advertisement fees</i> | | 300,000.00 | 1,000,000.00 | (700,000.00) |
| | 42 | <i>Association fees</i> | | | | |
| | 43 | <i>Birth & death registration fees</i> | | 300,000.00 | 100,000.00 | (700,000.00) |
| | 48 | <i>Development levies</i> | | 50,000.00 | 40,000.00 | (10,000.00) |
| | 49 | <i>Business/trade operating fees</i> | | 100,000.00 | 80,000.00 | 20,000.00 |
| | 50 | <i>Inspection fees</i> | | | | |
| | 54 | <i>Parking fees</i> | | 1,400,000.00 | 2,000,000.00 | (600,000.00) |
| | 59 | <i>Right of occupancy fees</i> | | 150,000.00 | 140,000.00 | 10,000.00 |
| | 60 | <i>Building plan approval fees</i> | | 300,000.00 | 200,000.00 | 100,000.00 |
| | 62 | <i>Publication fees</i> | | 100,000.00 | 50,000.00 | 50,000.00 |
| | 63 | <i>Hospital service registration fees</i> | | 2,000,000.00 | 1,111,269.58 | 888,730.42 |
| | 64 | <i>Hospital service charges</i> | | 500,000.00 | 1,000,000.00 | (500,000.00) |
| | 65 | <i>Sports/recreational facilities fees</i> | | 250,000.00 | 200,000.00 | 50,000.00 |
| | 66 | <i>Indigenship registration fees/Others</i> | | 88,000.00 | | 88,000.00 |
| | | Sub-Total Fees I (120204) | | 5,888,000.00 | 7,861,269.58 | (1,937,269.58) |
| 120207 | | EARNINGS | | | | |
| | 06 | <i>Earnings from toll gates</i> | | 3,000,000.00 | 4,000,000.00 | (1,000,000.00) |
| | 14 | <i>Earnings from ict services/Others</i> | | 1,500,000.00 | 1,400,000.00 | 100,000.00 |
| | 20 | <i>Earnings from guest houses</i> | | 1,553,000.00 | 1,928,342.44 | (375,342.44) |
| | | Sub-Total Earnings (120207) | | 6,053,000.00 | 7,328,342.44 | (1,275,342.44) |
| 120208 | | RENT ON GOVERNMENT BUILDING | | | | |
| | 01 | <i>Rent on government quarters</i> | | | | |
| | | Sub-Total Rent (120208) | | 1,125,000.00 | 1,100,000.00 | 25,000.00 |
| 120211 | | INVESTMENT INCOME | | | | |
| | 03 | <i>Other investment income</i> | | | | |

| | | | | | | |
|-------------|--|--|--|-------------------------|-------------------------|-----------------------|
| | | Sub-Total Investment Income (120211) | | | | |
| | | | | | | |
| | | Non- Tax Revenue (1202) | | 13,783,000.00 | 16,769,612.00 | (2,986,612.02) |
| | | | | | | |
| | | Total INDEPENDENT REVENUE (12) | | 39,943,000.00 | 20,371,360.03 | 19,571,639.97 |
| | | | | | | |
| 1401 | | Transfer from consolidated revenue fund | | | 132,456,590.01 | |
| | | | | | | |
| | | TOTAL REVENUE | | 2,022,668,359.73 | 1,921,159,206.73 | 101,509,153.00 |

**UKWA WEST LOCAL GOVERNMENT
OKIKPE**

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 | Last Sub - Head | Details of Expenditure | NOTE | Total Approved Estimates | Actual Expenditure | Variance |
|------------------------|--------------------------|--|------|--------------------------------|-----------------------|----------------|
| | | | | ₦ | ₦ | ₦ |
| 2 | | EXPENDITURES | | | | |
| 21 | | PERSONNEL COST | | | | |
| 2101 | | SALARY | | 995,193,000.00 | 612,102,542.26 | 383,090,457.74 |
| 210101 | | SALARIES AND WAGES | | | | |
| | 01 | Salary | | | | |
| | 02 | Over Time Payments | | | | |
| | 03 | Consolidated Revenue Fund Charge – Sal. | | | | |
| | | Sub-Total Salaries and Wages (210101) | | 995,193,000.00 | 612,102,542.26 | 383,090,457.74 |
| 22 | | OTHER RECURRENT COSTS | | | | |
| 2202 | | OVERHEAD COST | | | | |
| 220201 | | TRAVEL & TRANSPORT | | | | |
| | 01 | Local travel & transport: training | | 15,900,000.00 | 2,500,000.00 | 13,400,000.00 |
| | 02 | Local travel & transport Others | | | | |
| | 03 | Non Accident Bonus | | | | |
| | | Sub-Total Travel & Transport(220201) | | 15,900,000.00 | 2,500,000.00 | 13,400,000.00 |
| 220202 | | Utilities | | | | |
| | 01 | Electricity Charges | | 1,400,000.00 | 200,000.00 | 1,200,000.00 |
| | 02 | Telephone Charges | | | | |
| | 06 | Sewage Charges | | | | |
| | 09 | Postage & Courier Services | | | | |

| | | | | | | |
|---------------|----|--|--|----------------------|---------------------|----------------------|
| | | Sub-Total Utilities (220202) | | 1,400,000.00 | 200,000.00 | 1,200,000.00 |
| 220203 | | Materials & Supplies | | | | |
| | 01 | Office Stationeries /Computer consumables | | 5,000,000.00 | 2,000,000.00 | 3,000,000.00 |
| | 05 | Printing & Non Security Documents | | 1,000,000.00 | 250,000.00 | 750,000.00 |
| | 06 | Printing of Non Security Documents | | 500,000.00 | | 500,000.00 |
| | 07 | Drug/Laboratory Materials | | 500,000.00 | | 500,000.00 |
| | 08 | Field & Camping Materials | | 2,000,000.00 | | 2,000,000.00 |
| | 09 | Uniform & Other Clothing | | 3,000,000.00 | | 3,000,000.00 |
| | 10 | Teaching Aids/ Instructional Materials | | 1,000,000.00 | | 1,000,000.00 |
| | | Sub-Total Materials & Supplies (220203) | | 13,000,000.00 | 2,250,000.00 | 10,750,000.00 |
| 220204 | | Maintenance Services | | | | |
| | 01 | Maintenance of motor vehicle / transport equipment | | 3,000,000.00 | 1,000,000.00 | 2,000,000.00 |
| | 02 | Maintenance of Office Furniture | | 3,000,000.00 | 1,500,000.00 | 1,500,000.00 |
| | 03 | Maintenance of Building/Residential Quarters | | 3,000,000.00 | | 3,000,000.00 |
| | 04 | Maintenance of Office /IT Equipment | | 2,000,000.00 | 1,800,000.00 | 200,000.00 |
| | 05 | Maintenance of Plant/Gen st | | 1,000,000.00 | 500,000.00 | 500,000.00 |
| | 06 | Other Maintenance Services | | 500,000.00 | 200,000.00 | 300,000.00 |
| | 10 | Maintenance of Street Lights | | 500,000.00 | | 50,000.00 |
| | 12 | Maintenance of Market/Public Places | | | | |
| | 13 | Minor Road Maintenance | | | | |
| | | Sub-Total Maintenance Services (220204) | | 12,550,000.00 | 5,000,000.00 | 7,550,000.00 |
| 220205 | | Training | | | | |
| | 01 | Local Training | | | | |
| | | Sub-Total Training (220205) | | 8,400,000.00 | 5,680,000.00 | 2,720,000.00 |
| 220206 | | Other Service | | | | |
| | 01 | Security Services | | 10,000,000.00 | | 10,000,000.00 |
| | 03 | Residential Rent | | | | |
| | 04 | Security Vote (Including Operations) | | 40,000,000.00 | 24,000,000.00 | 16,000,000.00 |
| | 05 | Clearing & Fumigation | | | | |
| | 06 | National Security & Civil Defence Services Corps | | 3,600,000.00 | 3,000,000.00 | 600,000.00 |
| | 07 | Servicicon Activities | | | | |
| | | Sub-Total Other Services (220206) | | | | |
| | | Sub-Total Consulting & Professional Services(220207) | | 12,000,000.00 | | 12,000,000.00 |

| | | | | | | |
|--------|----|---|--|-------------------------|-------------------------|-----------------------|
| 220208 | | FUEL & LUBRICANTS | | | | |
| | 01 | Motor Vehicle Fuel Cost | | 5,000,000.00 | 2,500,000.00 | 2,500,000.00 |
| | 02 | Other Transport Equipment Fuel Cost | | 300,000.00 | | 300,000.00 |
| | 03 | Plant/Gen Set Fuel Cost | | 2,000,000.00 | | 2,000,000.00 |
| | | Sub-Total Fuel & Lubricants General (220208) | | 7,300,000.00 | 2,500,000.00 | 9,800,000.00 |
| 220209 | | FINANCIAL CHARGES | | | | |
| | 01 | Bank Charges (Other than Interest) | | 3,900,000.00 | 1,500,000.00 | 2,400,000.00 |
| | 04 | Others Consolidated fund Bank Charges) | | | | |
| | | Sub-Total Financial Charges (220209) | | 3,900,000.00 | 1,500,000.00 | 2,400,000.00 |
| 220210 | | Miscellaneous expenses | | | | |
| | 01 | Refreshment & meals | | 10,000,000.00 | 1,856,235.00 | 8,143,765.00 |
| | 02 | Honorarium & Sitting Allowance | | 10,000,000.00 | | 10,000,000.00 |
| | 23 | Loan Scheme to Transport Coordinators | | 11,230,000.00 | | 11,230,000.00 |
| | 27 | NEPAD | | | | |
| | 28 | Legislative Council Maintenance | | 30,000,000.00 | 10,000,000.00 | 20,000,000.00 |
| | 29 | Traditional Rulers | | 20,000,000.00 | 10,000,000.00 | 10,000,000.00 |
| | 31 | NYSC | | 5,000,000.00 | | 5,000,000.00 |
| | 32 | Postal Agents | | | | |
| | 34 | Disposal of Waste/Unidentified Corpse | | | | |
| | | Sub-Total Miscellaneous expenses(220210) | | 86,230,000.00 | 21,856,235.00 | 64,373,765.00 |
| | | Total OVERHEAD COST (2202) | | 214,280,000.00 | 68,486,235.00 | 145,793,765.00 |
| | | OTHER RECURRENT EXP. COST | | | | |
| 2207 | | TRANSFERS | | | | |
| | | Transfer Payments to Govt. Establishments | | 1,190,425,584.81 | 1,190,425,584.81 | |
| | | TOTAL OTHER RECURRENT EXP COSTS (22) | | | | |
| | | TOTAL EXPENDITURE | | 2,399,898,584.81 | 1,871,014,362.07 | 528,884,222.74 |

**UKWA WEST LOCAL GOVERNMENT
OKIKPE**

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 | | | 432,284,327.97 | |
| | | | | | | |
| | | Sub-Total Cash/Bank Balances Held By Treasurer (3101) | | | 432,284,327.97 | |
| | | | | | | |
| 3106 | | RECEIVABLES | | | | |
| | | | | | | |
| 310601 | | PERSONAL ADVANCES | | | | |
| | 01 | Personal Advances | | | 13,782,411.75 | |
| | | Sub Total Personal Advances (310601) | | | | |
| | | | | | | |
| 310602 | | ADMINISTRATIVE ADVANCES | | | | |
| | 01 | Administrative Advances | | | | |
| | | Sub Total Administrative Advances (310602) | | | | |
| | | | | | | |
| | | TOTAL ASSETS | | | 57,066,739.72 | |

**UKWA WEST LOCAL GOVERNMENT
OKIKPE**

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 | | | 6,921,895.06 | |
| 410101 | | Contract Retention Fees | | | | |
| | 07 | Other Deposits | | | | |
| | | Sub-Total Contract Retention Fees (410101) | | | | |
| | | Sub-Total Deposits (4101) | | | 6,921,895.06 | |
| 4201 | | PUBLIC FUNDS | | | | |
| 420101 | | Trust Funds | | | | |
| | 01 | Trust Funds | | | | |
| | | Sub-Total Accrued Expenses (420101) | | | | |
| 4302 | | RESERVES | | | | |
| 430201 | | Accumulated Surplus / (Deficit) | | | | |
| | 01 | Accumulated Surplus / (Deficit) | | | 50,144,844.66 | |
| | 02 | Prior Year Adjustment | | | | |
| | 03 | Transitional Reserves | | | | |
| | | Sub-Total Reserves (430201) | | | | |
| | | Sub-Total Reserves (4302) | | | | |
| | | TOTAL CAPITAL & RESERVES (43) | | | | |
| | | TOTAL LIABILITIES/EQUITIES | | | 57,066,739.72 | |

**UKWA WEST LOCAL GOVERNMENT
OKIKPE**

**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 FAAC Statutory Revenue | 1a | 1,81,159,069.52 | | 1,120,480,620.15 |
| | Share of Forex | 1b | 19,211,259.55 | | 23,458,472.17 |
| | Share of Excess Bank Charges | 1c | 2,803,008.16 | | 2,478,928.25 |
| | Share of NNPC Refund | 1d | 1,755,611.94 | | 2,106,734.33 |
| | Share of Exchange Gain | 1e | 2,169,101.79 | | 587,875.55 |
| | Share of Solid Mineral | 1f | 1,527,423.12 | | |
| | Share of Good and Value | 1g | 9,655,865.67 | | |
| | Total (Gross) FAAC Allocation to UKWLG | | | 1,218,282,139.75 | |

DETAILS

| MO NT H | 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 | 38,246,056.69 | | | | | | | 38,246,056.69 | 95,521,420.92 |
| Feb | 144,785,695.45 | 7,001,514.85 | | | 267,427.53 | 152,206.53 | | 152,206,844.67 | - |
| Mar | 25,082,590.98 | | | | | | | 25,082,590.98 | 96,166,282.49 |
| Apr | 27,873,553.83 | | | | | | | 27,873,553.83 | 105,928,591.78 |
| May | 34,210,812.60 | | | | | | | 34,210,812.60 | 102,954,178.86 |
| Jun | 334,092.00 | | | | | | | 334,092.00 | 108,611,991.70 |
| Jul | 141,555,516.67 | 6,896,130.53 | 1,049,411.17 | | 264,907.47 | 149,915.82 | | 149,915,881.72 | 105,464,784.28 |
| Aug | 251,425,311.97 | | 1,754,396.99 | | 453,230.05 | 353,754.82 | | 253,986,693.83 | 105,355,704.24 |
| Sep | 176,752,371.87 | | | 1,755,611.94 | 560,048.67 | 523,831.68 | | 179,591,864.16 | 101,816,091.25 |
| Oct | 209,560,367.60 | | | | 231,001.51 | 210,001.37 | | 210,001,370.48 | 109,082,192.35 |
| Nov | 10,000,000.00 | | | | | | | 10,000,000.00 | 120,278,017.59 |
| Dec | 121,332,699.86 | 5,313,614.17 | | | 392,486.56 | 137,712.53 | 9,655,865.67 | 136,832,378.79 | 97,933,374.99 |
| TOT AL | 1,81,159,069.52 | 19,211,259.55 | 2,803,008.16 | 1,755,611.94 | 2,169,101.79 | 1,527,423.12 | 9,655,865.67 | 1,218,282,139.75 | 1,149,112,630.45 |

| 2 | Value Added Tax | | | | |
|---|---|----|------|----------------|----------------|
| | | | 2019 | | 2018 |
| | | | ₱ | ₱ | ₱ |
| | 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 | | 331,225,587.53 | 295,323,644.07 |

DETAILS

| 2a | MONTH | 2019 | | | 2018 |
|----|--------------|-----------------------|-----------|-------|-----------------------|
| | | NET RECEIPT | DEDUCTION | TOTAL | TOTAL |
| | | ₱ | ₱ | ₱ | ₱ |
| | JANUARY | 30,218,458.00 | | | 28,052,732.11 |
| | FEBRUARY | 27,463,255.73 | | | |
| | MARCH | 26,873,626.88 | | | 24,385,754.64 |
| | APRIL | 27,945,112.36 | | | 25,839,021.20 |
| | MAY | 30,443,083.09 | | | 26,841,175.52 |
| | JUNE | 28,865,617.67 | | | 24,429,552.89 |
| | JULY | 24,944,453.65 | | | 23,441,700.57 |
| | AUGUST | 23,438,736.70 | | | 33,349,730.07 |
| | SEPTEMBER | 24,884,911.82 | | | 22,702,908.68 |
| | OCTOBER | 28,109,813.56 | | | 30,581,592.42 |
| | NOVEMBER | 26,082,924.50 | | | 26,924,789.88 |
| | DECEMBER | 31,955,593.57 | | | 28,774,686.09 |
| | TOTAL | 331,225,587.53 | | | 295,323,644.07 |

| NOTE | PARTICULARS | AMOUNT | TOTAL |
|-------------|---|---------------|--------------|
| | | ₱ | ₱ |
| 3 | Tax Revenue | | |
| | Other service taxes | | |
| | Total Tax Revenue | 3,601,748.01 | |
| 4 | Non - Tax Revenue | | |
| | LICENCES | | |
| | Registration of voluntary organizations | | |
| | Bake house licence | | |
| | Hawker's permits | | |
| | Trade permit licences | | |
| | Sub-Total Licences | 480,000.00 | |
| | FEES | | |
| | <i>Right of occupancy fees</i> | | |
| | <i>Hospital service registration fees</i> | | |
| | <i>Hospital service charges</i> | | |
| | <i>Indigenship registration fees</i> | | |
| | Sub-Total Fees | 7,861,269.58 | |
| | EARNINGS | | |
| | <i>Earnings from toll gates</i> | | |
| | <i>Earnings from commercial activities</i> | | |
| | Sub-Total Earnings | 8,428,342.44 | |
| 7 | AID AND GRANTS | | |
| | Domestic Aids | | |
| | Total AID AND GRANTS | | |
| 10 | TRANSFER FROM OTHER GOVERNMENT ENTITIES – JOINT ACCOUNTS ALLOCATION COMMITTEE (JAAC) | | |
| | JANUARY | | |
| | FEBRUARY | | |
| | MARCH | | |

| | | | |
|-----------|--|----------------|--|
| | APRIL | | |
| | MAY | | |
| | JUNE | | |
| | JULY | | |
| | AUGUST | | |
| | SEPTEMBER | | |
| | OCTOBER | | |
| | NOVEMBER | | |
| | DECEMBER | | |
| | TOTAL | | |
| | | | |
| 11 | SALARY | | |
| | SALARIES AND WAGES | | |
| | Salary | 612,102,542.26 | |
| | Sub-Total Salaries and Wages | | |
| | Housing fund contribution | | |
| | Sub-Total Allowances & Social Contributions | | |
| | | | |
| 13 | OVERHEAD COSTS | | |
| | | | |
| 13.1 | OVERHEAD COSTS BY FUNCTION | | |
| | Travel & Transport | 2,500,000.00 | |
| | Utilities | 200,000.00 | |
| | Materials & Supplies | 2,250,000.00 | |
| | Maintenance Services | 5,000,000.00 | |
| | Training | 5,680,000.00 | |
| | Consulting and Professional Services | | |
| | Miscellaneous Expenses | 25,856,235.00 | |
| | TOTAL | | |
| | | | |
| 14 | GRANTS & CONTRIBUTIONS | | |
| | Local Grants & Contributions | | |
| | | | |
| 21 | TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC) | | |
| | Statutory deductions | 710,365,731.46 | |
| | Administrative | 210,151,856.30 | |
| | Other sundry deductions | 269,907,997.05 | |
| | Total | | |

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 | 2034380228 | 1,827,270.88 | |
| ii | FIRST BANK | 2034380046 | 1,895,555.05 | |
| lii | FIRST BANK | 2034380338 | 10,466.99 | |
| lv | FIRST BANK | 3128394581 | 5,738.63 | |
| V | Zenith Bank | 21016907438 | 38,191,484.43 | |
| C | Balance At JAAC | | 1,353,811.99 | |
| | | | | |
| | | | | |
| | TOTAL | | | 43,284,327.97 |

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

| S/N | FOLIO | NAMES | AMOUNT N |
|------------|--------------|----------------------|-----------------------|
| 1 | 3 | Sundry Staff 12/2/19 | 1,000,000.00 |
| 2 | 6 | Lucky Okwuonu Baaba | 140,000.00 |
| 3 | 12 | Chineje Ikenkor | 100,000.00 |
| 4 | 9 | Ephraim Nnaji | 320,000.00 |
| 5 | 15 | Obialum Vitals | 100,000.00 |
| 6 | 18 | Annuegbe Nkechi | 100,000.00 |
| 7 | 18 | Annuegbe Nkechi | 100,000.00 |
| 8 | 12 | Chineje Ikenkor | 358,000.00 |
| 9 | 15 | Obialum Vitals | 100,000.00 |
| 10 | 6 | Okwuonu Baaba | 120,000.00 |
| 11 | 9 | Eze Philomina | 120,000.00 |
| 12 | 21 | Okwuonu Baaba | 480,000.00 |
| 13 | 6 | Obialum Vitals | 310,000.00 |
| 14 | 15 | Ephraim Nnaji | 132,500.00 |
| 15 | 9 | Eze Philomina | 150,000.00 |
| 16 | 21 | Obialum Vitals | 120,000.00 |
| 17 | 6 | Ephraim Nnaji | 400,000.00 |
| 18 | 9 | Annuegbe Nkechi | 50,000.00 |
| 19 | 18 | Chineje Ikenkor | 90,000.00 |
| 20 | 12 | Mass Literacy | 147,058.82 |
| 21 | 12 | Mass Literacy | 147,058.82 |
| | | Others | 9,344,853.75 |
| | | TOTAL | 137,824,411.75 |

DEPOSITS

DETAILS OF OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2019

| 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- unclaimed salary | 89,100.00 |
| 3. | 4 | Others | 2,620,294.61 |
| | | Total | 6,921,895.06 |

NOTE 46 ACCUMULATED SURPLUSES /(DEFICITS)

| | ₦ | ₦ |
|--|---|---|
| ACCUMULATED SURPLUSES /(DEFICITS) | | |
| Balance C/D | | |
| Balance C/D AT JAAC | | |
| Total Balance C/D | | |
| Surplus/Deficit for the year | | |
| Adjustments during the year | | |
| BALANCE B/D | | |
| Balance B/D AT JAAC | | |
| Total Balance B/D | | |