

UMUAHIA NORTH LOCAL GOVERNMENT
UMUAHIA

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	132,550,747.41		
3102	Cash and Cash Equivalents Held by Departments	26.4	--		5,428,478.74
3105	Inventories	29			
3106	Receivables	27.1	577,000.00		445,000.00
3108	Prepayments	28			
	Total Current Assets A			133,127,747.41	5,873,478.74
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			133,127,747.41	5,873,478.74
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	823,158.51		
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			823,158.51	60,598.31
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E				
	Total Liabilities F = D + E			823,158.51	60,598.31

	Net Assets: G = C – F			132,304,588.90	5,812,880.43
	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	132,304,588.90		5,812,880.43
	Total Net Assets/Equity: H = G			132,304,588.90	5,812,880.43

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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)

UMUAHIA NORTH LOCAL GOVERNMENT
UMUAHIA

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	1,707,068,135.60		897,260,505.82
1102	Government Share of FAAC (VAT Revenue)	2	392,122,399.38		--
1201	Tax revenue	3	985,800.00		2,038,210.00
1202	Non-tax revenue	4	34,607,266.54		20,624,501.07
1301	Aids	7.1			
1302	Grants	7.2			
1401	Transfer from consolidated revenue fund	9.1	35,142,419.41		--
1402	Other capital receipts (Bank Loan)	9.2	264,705,882.35		54,450,984.48
1501	Transfer Receipts	10			
	Total Revenue (a)			2,434,631,903.28	974,374,111.37
2	EXPENDITURE				
2101	Salary	11	773,954,421.68		861,708,180.63
2102	Allowances and social contribution	11	--		--
2103	Social benefits	12	--		--
2202	Overhead cost	13	149,166,749.21		106,853,050.31
2204	Grants and Contributions	14	--		--
2207	Transfer Payments	21	1,379,206,143.49		--
	Total Expenditure (b)			2,302,327,314.38	968,561,230.94

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)			132,304,588.90	5,812,880.43
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue/(Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			132,304,588.90	5,812,880.43

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Treasurer

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Chairman

NAME

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

UMUAHIA NORTH LOCAL GOVERNMENT
UMUAHIA

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	1,707,068,135.60		897,260,505.82
1102	Government Share of FAAC (VAT Revenue)	2	392,122,399.38		--
1201	Tax revenue	3	985,800.00		2,038,210.00
1202	Non-tax revenue	4	34,607,266.54		20,624,501.07
1301	Aids	7.1	--		
1302	Grants	7.2	--		
1401	Transfer from consolidated revenue fund to CDF	9.1	--		--
1402	Other capital receipts (Bank Loan)	9.2	264,705,882.35		
1501	Transfer Receipts	10	--		
	Total Inflow from Operating Activities (A)			2,399,489,483.87	919,923,216.89
	Outflows				
2101	Salary	11	773,954,421.68		861,708,180.63
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	149,166,749.21		106,853,050.31
2204	Grants & contributions	14			--
2207	Transfer Payments	21	1,379,206,143.38		--
	Total Outflow from Operating Activities (B)			2,302,327,314.38	968,561,230.94
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			97,162,169.49	(48,638,014.05)
	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	(577,000.00)		(7,067,000.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	823,158.51		6,682,598.31
	Net Cash Flow from Financing Activities			246,158.51	(384,401.69)
	Net Cash Flow from all Activities			97,408,328.00	(49,022,415.74)
	Cash & its equivalent as at 1/1/2015	26		35,142,419.41	84,164,835.15
	Cash & its equivalent as at 31/12/2015	26		132,550,747.41	35,142,419.41
	Certificate of Deposits	31.1			

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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)

**UMUAHIA NORTH LOCAL GOVERNMENT
UMUAHIA**

STATEMENT 5

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

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

UMUAHIA NORTH LOCAL GOVERNMENT
UMUAHIA

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	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	2,019,415,690.00	1,707,068,135.60	312,347,554.40
	02	Value added Tax (VAT)	2	392,122,399.38	392,122,399.38	--
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		2,411,538,089.38	2,099,190,534.98	312,347,554.40
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)		2,676,243,971.35	2,363,896,417.33	312,347,554.40
12		INDEPENDENT REVENUE				
1201		TAX REVENUE	3			
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax				
	06	Development tax/levy		6,842,500.00	985,800.00	5,856,700.00,
	09	Other service taxes				
		Sub-Total TAX REVENUE (120101)		6,842,500.00	985,800.00	5,856,700.00,
		Sub-Total TAX REVENUE (1201)				

1202		NON-TAX REVENUE	4			
120201		LICENCES				
	12	Bicycles licence& hire permits/ others		890,000.00		890,000.00
	17	Dried fish & meat licences			166,000.00	166,000.00
	20	Hawker's permits				
	24	Abattoir/slaughter licences		1,253,000.00	30,400.00	1,222,600.00
	26	Hiring services		1,101,000.00	600,000.00	501,000.00
	31	Liquor licences		1,000,000.00	95,000.00	905,000.00
	37	Trade permit licences		110,000.00	--	110,000.00
	40	Lottery permit		4,370,500.00	914,300.00	3,456,200.00
		Sub-Total Licences (120201)				
120204		FEES				
	17	<i>Contractor registration fees</i>		1,500,000.00	118,000.00	1,382,000.00
	18	<i>Marriage/divorce fees</i>			245,000.00	245,000.00
	27	<i>Tender fees</i>		1,200,000.00	1,040,000.00	160,000.00
	36	<i>Bill board advertisement fees</i>		550,000.00	4,924,242.00	4,374,242.91
	42	<i>Association fees</i>		2,300,000.00	21,000.00	2,279,000.00
	43	<i>Birth & death registration fees</i>		2,562,000.00	49,000.00	2,513,000.00
	49	<i>Business/trade operating fees</i>		1,440,000.00	2,679,500.00	1,239,500.00
	50	<i>Inspection fees</i>		500,000.00	27,500.00	472,500.00
	54	<i>Parking fees</i>		887,500.00	1,392,000.00	504,500.00
	59	<i>Right of occupancy fees</i>			1,310,000.00	1,310,000.00
	60	<i>Building plan approval fees</i>		2,000,000.00		2,000,000.00
	63	<i>Hospital service registration fees</i>		1,000,000.00		1,000,000.00
	64	<i>Hospital service charges</i>		1,000,000.00	618,950.00	381,050.00
	65	<i>Sports/recreational facilities fees</i>				
	66	<i>Indigenship registration fees/Others</i>			410,000.00	410,000.00
		Sub-Total Fees (120204)		14,939,500.00	12,835,192.91	2,104,307.09
120207		EARNINGS				
	06	<i>Earnings from toll gates</i>			746,000.00	746,000.00
	14	<i>Earnings from ict services/Others</i>		100,000.00	500,000.00	400,000.00
	20	<i>Earnings from guest houses</i>		823,000.00	500,000.00	323,000.00
		Sub-Total Earnings (120207)		923,000.00	1,745,000.00	823,000.00
120208		RENT ON GOVERNMENT BUILDING				
	01	<i>Rent on government quarters</i>		286,000.00	1,096,800.00	810,800.00
		Sub-Total Rent (120208)		286,000.00	1,096,800.00	810,800.00
120211		INVESTMENT INCOME				
	03	<i>Other investment income</i>		3,230,000.00	18,014,973.63	(14784,973.63)
		Sub-Total Investment Income (120211)		3,230,000.00	18,014,973.63	(14784,973.63)
		Non- Tax Revenue (1202)		23,749,000.00	17,107,266.54	6,646,733.46
		Total INDEPENDENT REVENUE (12)		30,591,500.00	35,593,066.054	(5,001,565.54)

1401		Transfer from consolidated revenue fund		35,142,419.41	35,142,419.41	--
14		CAPITAL DEVELOPMENT FUND				
1401		Transfer from Consolidated Revenue	9.1	--	--	--
1402		Other Capital Receipts (Bank Loans)	9.2	264,705,882.35	264,705,882.35	--
		Total Capital Development Fund		299,848,301.76	299,848,301.76	--
1501		TRANSFERS				
	01	Transfer From Govt. Establishments				
		TOTAL REVENUE		3,134,100,290.52	2,434,631,903.28	699,468,387.24

**UMUAHIA NORTH LOCAL GOVERNMENT
UMUAHIA**

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 - Hea d	Details of Expenditure	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
2		EXPENDITURES				
21		PERSONNEL COST				
2101		SALARY				
210101		SALARIES AND WAGES				
	01	Salary		945,119,200.00	773,954,421.68	171,164,778.32
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)				
		Sub-Total Salary (2101)		945,119,200.00	773,954,421.68	174,164,778.32
		TOTAL PERSONNEL COST(21)		945,119,200.00	773,954,421.68	174,164,778.32
22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		3,580,000.00	6,281,350.00	2,701,350.00
	02	Local travel & transport Others		12,000,000.00	13,580,250.00	1,580,250.00
	03	Non Accident Bonus				
		Sub-Total Travel & Transport(220201)		15,580,000.00	19,861,600.00	4,281,600.00

220202		Utilities				
	01	Electricity Charges			47,000.00	47,000.00
	06	Sewage Charges			228,000.00	228,000.00
		Sub-Total Utilities (220202)		1,070,000.00	275,000.00	795,000.00
220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables			1,892,000.00	1,892,000.00
	05	Printing & Non Security Documents			2,251,558.00	2,251,558.00
	06	Printing of Non Security Documents			1,169,500.00	1,169,500.00
	07	Drug/Laboratory Materials			893,500.00	893,500.00
		Sub-Total Materials & Supplies (220203)		5,493,000.00	6,206,558.00	713,558.00
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment			8,254,972.00	8,254,972.00
	02	Maintenance of Office Furniture			914,300.00	914,300.00
	03	Maintenance of Building/Residential Quarters			1,986,062.00	1,986,062.00
	12	Maintenance of Market/Public Places			4,785,238.00	4,785,238.00
220205		Training				
	01	Local Training		5,470,000.00	1,569,190.00	20,900,810.00
		Sub-Total Training (220205)		5,470,000.00	1,569,190.00	3,900,810.00
220206		Other Service				
	01	Security Services			5,822,600.00	5,822,600.00
	04	Security Vote (Including Operations)			36,000,000.00	36,000,000.00
	05	Clearing & Fumigation			4,601,130.00	4,601,130.00
	06	National Security & Civil Defence Services Corps			3,480,000.00	3,480,000.00
		Sub-Total Other Services (220206)		60850,000.00	50,263,730.00	10,586,270.00
220207		Consulting & Professional Services				
	04	Engineering Services			3,900,000.00	3,900,000.00
	07	Agricultural Consulting			478,040.00	478,040.00
		Sub-Total Consulting & Professional Services(220207)		4,400,000.00	4,378,040.00	21,960.00
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost			6,243,642.00	6,243,642.00

	03	Plant/Gen Set Fuel Cost			2,000,000.00	2,000,000.00
		Sub-Total Fuel & Lubricants General (220208)		4,495,000.00	8,243,642.00	3,748,642.00
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)		3,500,000.00	1,932,724.21	1,567,275.79
	04	Others Consolidated fund Bank Charges)		1,800,000.00	1,300,000.00	500,000.00
		Sub-Total Financial Charges (220209)		5,300,000.00	3,232,724.21	2,067,275.79
220210		Miscellaneous expenses				
	01	Refreshment & meals			15,796,550.00	15,796,550.00
	02	Honorarium & Sitting Allowance			2,376,705.00	2,376,705.00
	03	Publicity & Adverts			1,823,125.00	1,823,125.00
	07	Welfare Packages			5,735,000.00	5,735,000.00
	28	Legislative Council Maintenance			21719,285.00	21,719,285.00
		Sub-Total Miscellaneous expenses(220210)		104,727,090.00	47,450,665.00	57,276,425.00
		Total Overhead Cost (2202)		231,105,090.00	149,166,749.21	81,938,304.79
		OTHER RECURRENT EXP COSTS				
2204		GRANTS & CONTRIBUTIONS				
220401		Grants & Contributions				
2207		TRANSFERS				
220701	10	Transfer Payments to Govt. Establishments	21	1,379,206,143.49	1,379,206,143.49	--
		TOTAL OTHER RECURRENT EXP COSTS				
		TOTAL RECURRENT EXP.				
		TOTAL EXPENDITURE		2,555,430,433.11	2,302,327,314.38	253,103,118.73

**UMUAHIA NORTH LOCAL GOVERNMENT
UMUAHIA**

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				
310101		CONSOLIDATED REVENUE FUND				
	01	Cash Balance Consolid. Revenue Fund			132,550,747.41	
		Sub-Total Consolidated Revenue Fund (310101)				
		Sub-Total Cash/Bank Balances Held By Treasurer (3101)				
3106		RECEIVABLES				
310601		PERSONAL ADVANCES				
	01	Personal Advances			577,000.00	
		Sub Total Personal Advances (310601)			577,000.00	
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances				
		Sub Total Administrative Advances (310602)				

		TOTAL CURRENT ASSETS (31)			133,127,747.41	
32		NON-CURRENT ASSETS				
3201		PROPERTY, PLANT & EQUIPMENT				
320101		LAND & BUILDING-GENERAL				
	01	Land & building-administrative				
		Sub Total Land & Building (320101)				
		Sub-Total Property, Plant And Equipment (3201)				
		TOTAL NON-CURRENT ASSETS				
		TOTAL ASSETS			133,127,747.41	

UMUAHIA NORTH LOCAL GOVERNMENT
UMUAHIA

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			823,158.51	
		Sub-Total Contract Retention Fees (410101)				
		Sub-Total Deposits (4101)			823,158.51	
43		CAPITAL & RESERVES				
4301		CAPITAL				
430101		Capital Represented by PPE				
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			132,304,588.90	
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		Sub-Total Reserves (430201)				

		Sub-Total Reserves (4302)				
		TOTAL CAPITAL & RESERVES (43)				
		TOTAL LIABILITIES/EQUITIES			133,127,747.41	

UMUAHIA NORTH LOCAL GOVERNMENT UMUAHIA

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	1,670,275,275.94		897,260,505.82
	Add: Deduction at source for Loan Repayment	1b	29,080,782.64		
	Share of Statutory Allocation – Other Agencies	1c	3,695,282.63		
	Share of Allocation from Excess Crude Oil	1d	3,140,461.51		
	Share of Exchange Gain		876,332.88		
	Total (Gross) FAAC Allocation to UMW LG		1,707,068,135.60		897,260,505.82

DETAILS

	2018						2017
	1a	1b	1c	1d	1e		
MONTH	NET RECEIPT	DEDUCTION AT SOURCE	ALLOCATION TO OTHER AGENCIES	SHARE OF EXCESS CRUDE	EXCHANGE GAIN	TOTAL	TOTAL
	₦	₦	₦	₦	₦	₦	₦
January	142,391,635.17					142,391,635.17	52,204,441.02
February							117,348,774.42
March	126,988,928.04	10,475,753.21				137,464,681.25	51,753,209.86
April	157,779,368.14		126,002.72			157,905,370.86	55,126,764.80
May	153,471,480.38					153,471,480.38	69,815,431.42
June	159,703,460.12		2,201,994.69			161,905,454.81	9,072,216.43
July	154,073,521.93			3,140,461.51		157,213,983.44	68,628,048.45
August	156,965,594.89		42,892.70		42,892.70	157,051,380.29	123,201,128.13
Sept.	150,377,818.71		1,324,392.52		72,747.53	151,774,958.76	70,455,599.70
October	162,394,147.29				212,225.07	162,606,372.34	70,760,768.54
November	160,405,037.35	18,605,029.43			285,670.63	179,295,737.41	70,441,025.10
December	145,724,283.74				262,796.95	145,987,080.89	138,453,097.95
TOTAL	1,670,275,275.94	29,080,782.64	3,695,282.63	3,140,461.51	876,332.88	1,707,068,135.60	897,260,505.82

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			392,122,399.38
	Share of Value Added Tax (VAT)	2a		392,122,399.38

2a		2018			2017
	MONTH	NET RECEIPT	DEDUCTION	TOTAL	TOTAL
		₦	₦	₦	₦
	JANUARY	37,247,056.81		37,247,056.81	
	FEBRUARY				
	MARCH	32,348,460.34		32,348,460.34	
	APRIL	34,103,887.12		34,103,887.12	
	MAY	35,728,868.98		35,728,868.98	
	JUNE	32,548,500.42		32,548,500.42	
	JULY	31,034,007.57		31,034,007.57	
	AUGUST	44,246,553.09		44,246,553.09	
	SEPTEMBER	30,233,200.25		30,233,200.25	
	OCTOBER	40,586,948.10		40,586,948.10	
	NOVEMBER	35,684,574.43		35,684,574.43	
	DECEMBER	38,360,342.27		38,360,342.27	
	TOTAL	392,122,399.38		392,122,399.38	

11	SALARY		
	SALARIES AND WAGES		
	Salary	809,096,841.09	
	Sub-Total Salaries and Wages		809,096,841.09
13	OVERHEAD COSTS		
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	19,861,600.00	
	Utilities	275,000.00	
	Materials & Supplies	6,206,558.00	
	Maintenance Services	7,685,600.00	
	Training	1,569,190.00	
	Consulting and Professional Services	4,378,040.00	
	Miscellaneous Expenses	47,450,665.00	
	TOTAL		87,426,653.00
14	GRANTS & CONTRIBUTIONS		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	494,043,845.61	
	Administrative	480,257,131.91	
	Other sundry deductions	404,905,165.97	
	Total		1,379,206,143.49

Note 26 CASH AND BANK BALANCES

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			N	N
A	CASH- IN- HAND			96.08
B	CASH AT BANKS:			
I	Zenith Bank	10124400387	417,301.09	
li	Zenith Bank	1012535663	66,363.99	483,665.08
C	BALANCE AT JAAC			132,066,986.25
	TOTAL CASH AT BANKS			
	TOTAL			132,550,747.41

NOTE 27 RECEIVABLES

OUTSTANDING ADVANCES AS AT DECEMBER 31, 2018

S/N	NAME	FOLIO	BALANCE B/F	TOTAL DEBIT DURING THE YEAR	TOTAL CREDIT DURING THE YEAR	AMOUNT
			N	N	N	N
1.	Betty Charles	41				160,000.00
2	Nene Ezikpe	71				20,000.00
3	Njgozi Ota	77				20,000.00
4	Lady Eunice Nwaigwe	92				140,000.00
5	Chinyeaka Mba	96				20,000.00
6	Sarah Nmerifo	129				7,000.00
7	Oledingwa Mary	135				5,000.00
8	Pst. Anthony Obike	156				100,000.00
9	Christ Nwokocha	165				50,000.00
10	Hon Chinedu Okeohia	181				20,000.00
11	Uzuegbu John N.	227				15,000.00
12	Hon. Ukokwe Obinna	257				20,000.00
	TOTAL					577,000.00

NOTE 35 DEPOSITS

OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2018

S/N	NAME	FOLIO	BALANCE B/F	TOTAL CREDIT DURING THE YEAR	TOTAL DEBIT DURING THE YEAR	BALANCE C/F
			₦	₦	₦	₦
1	Staff Welfare Ass.	01				502,500.00
2	Admin Welfare Ass.	31				101,300.00
3	Works Officers Ass.	43				49,200.00
4	Admin Officers Ass.	69				150,900.00
5	Sundry Officers	80				6,909.29
6	Unclaimed Salary	84				12,349.22
	Total					823,158.51

NOTE 46 ACCUMULATED SURPLUSES /(DEFICITS)

		₦	₦
	ACCUMULATED SURPLUSES /(DEFICITS)		
	Balance C/D	483,761.16	
	Balance C/D AT JAAC	132,066,986.25	
	Total Balance C/D		132,550,747.41
	Surplus/Deficit for the year		
	Adjustments during the year		
	BALANCE B/D		
	Balance B/D AT JAAC		
	Total Balance B/D		<u>132,550,747.41</u>