

**UMUAHIA SOUTH LOCAL GOVERNMENT
APUMIRI-UBAKALA**

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	132,264,325.42		3,870,780.07
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	3,727,000.00		362,000.00
3108	Prepayments	28			
	Total Current Assets A			135,991,325.42	4,232,780.07
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			135,991,325.42	4,232,780.07
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	980,877.00		204,763.63
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			980,877.00	204,763.63
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E			--	--
	Total Liabilities F = D + E			980,877.00	204,763.63
	Net Assets:				
	G = C – F			135,010,448.42	4,028,016.44

	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	135,010,448.42		4,028,016.44
	Total Net Assets/Equity: H = G			135,010,448.42	4,028,016.44

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Treasurer

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Chairman

NAME

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DATE

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

**UMUAHIA SOUTH LOCAL GOVERNMENT
APUMIRI-UBAKALA**

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	1,342,101,631.56		839,495,549.08
1102	Government Share of FAAC (VAT Revenue)	2	300,437,980.53		--
1201	Tax revenue	3	2,901,713.27		276,100.00
1202	Non-tax revenue	4	7,124,041.28		8,468,946.85
1301	Aids	7	--		--
1302	Grants	7	--		--
1401	Transfer from consolidated revenue fund	9	3,870,780.07		4,880,438.04
1402	Other capital receipts	9.1	264,705,882.35		--
1501	Transfer Receipts	10	--		--
	Total Revenue (a)			1,921,142,029.06	853,121,033.97
2	EXPENDITURE				
2101	Salary	11	780,983,801.50		751,729,038.10
2102	Allowances and social contribution	11	--		--
2103	Social benefits	12	--		--
2202	Overhead cost	13	96,988,067.74		83,239,979.43
2204	Grants and Contributions	14	--		--
2207	Transfer Payments	21	895,399,755.90		--
	Total Expenditure (b)			1,773,371,625.14	849,093,017.53
3	ASSETS				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32		12,759,955.50	
3202	Investment Property	33			
	Total Assets (c)			12,759,955.50	--

	Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)			135,010,448.42	4,028,016.44
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue / (Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			135,010,448.42	4,028,016.44

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Treasurer

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Chairman

NAME

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DATE

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**UMUAHIA SOUTH LOCAL GOVERNMENT
APUMIRI-UBAKALA**

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	1,342,101,631.56		839,495,549.08
1102	Government Share of FAAC (VAT Revenue)	2	300,437,980.53		276,100.00
1201	Tax revenue	3	2,901,713.27		8,468,946.85
1202	Non-tax revenue	4	7,124,041.28		
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)			1,917,271,248.99	848,240,595.93
	Outflows				
2101	Salary	11	780,983,801.50		751,729,038.10
2102	Allowances and social contribution	11	--		
2103	Social benefits	12	--		
2202	Overhead cost	13	96,988,067.74		83,239,979.43
2204	Grants & contributions	14	--		
2207	Transfer Payments	21	895,399,755.90		
	Total Outflow from Operating Activities (B)			1,773,371,625.14	849,093,017.53
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			143,899,623.85	(852,421.60)
	CASH FLOW FROM INVESTING ACTIVITIES				
3201	Purchase/Construction of PPE	32		12,759,955.50	

	Net Cash Flow from Investing Activities			(12,759,955.50)	792,000.00
	CASH FLOW FROM FINANCING ACTIVITIES				
3106	Receivables	27	(3,727,000.00)		(362,000.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	980,877.00		204,763.63
	Net Cash Flow from Financing Activities			(2,746,123.00)	(157,236.37)
	Net Cash Flow from all Activities			128,393,545.35	(217,657.97)
	Cash & its equivalent as at 1/1/2018	26		3,870,780.07	4,088,438.04
	Cash & its equivalent as at 31/12/2018	26		132,264,325.42	3,870,780.07
	Certificate of Deposits	31.1			

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Treasurer

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Chairman

NAME

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DATE

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

**UMUAHIA SOUTH LOCAL GOVERNMENT
APUMIRI-UBAKALA**

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		1,076,837,690.00	1,342,101,631.56	(265,263,941.56)
	02	Value added Tax (VAT)		217,900,000.00	300,437,980.53	(82,537,980.53)
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		1,294,737,690.00	1,642,539,612.09	(347,801,992.09)
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)		1,294,737,690.00	1,642,539,612.09	(347,801,992.09)
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		600,000.00	510,000.00	90,000.00
	06	Development tax/levy		550,000.00	2,391,712.27	1,841,712.00
	09	Other service taxes				
		Sub-Total TAX REVENUE (120101)		1,150,000.00	2,901,712.27	(1,751,712.27)
		Sub-Total TAX REVENUE (1201)		1,150,000.00	2,901,712.27	(1,751,712.27)
1202		NON-TAX REVENUE				

120201		LICENCES				
	12	Daily Market Tolls				
	17	Dried fish & meat licences		20,000.00	--	20,000.00
	20	Hawker's permits		30,000.00	37,000.00	(7,000.00)
	24	Abattoir/slaughter licences		1,000,000.00	86,000.00	914,000.00
	26	Hiring services		--	--	--
	31	Liquor licences		100,000.00	18,500.00	81,500.00
	37	Trade permit licences		2,300,000.00	324,970.50	1,975,029.00
	40	Radio/TV Licence		--	--	--
		Sub-Total Licences (120201)		3,450,000.00	326,385.50	3,123,614.50
120204		FEES				
	17	Contractor registration fees		10,000.00	--	10,000.00
	18	Marriage/divorce fees		150,000.00	130,000.00	20,000.00
	26	Court summons/oath fees		--	--	--
	27	Tender fees		50,000.00	--	50,000.00
	36	Bill board advertisement fees		200,000.00	1,577,517.88	1,377,518.18
	42	Association fees		--	5,000.00	(5,000.00)
	43	Birth & death registration fees		10,000.00	--	10,000.00
	48	Development levies		--	--	--
	49	Business/trade operating fees		200,000.00	660,000.00	(460,000.00)
	50	Inspection fees		10,000.00	121,400.00	111,400.00
	54	Parking fees		10,000.00	293,000.00	283,000.00
	60	Building plan approval fees		10,000.00	--	10,000.00
	63	Hospital service registration fees		1,000,000.00	761,784.88	238,215.42
	64	Hospital service charges		1,500,000.00	834,000.00	666,000.00
	65	Sports/recreational facilities fees		--	223,500.00	223,500.00
	66	Indigenship registration fees/Others		2,200,000.00	1,570,000.00	630,000.00
		Sub-Total Fees I (120204)		5,350,000.00	6,176,202.76	(826,202.96)
120207		EARNINGS				
	06	Earnings from toll gates				
	14	Earnings from ict services/Others		--	100,000.00	(100,000.00)
	20	Earnings from guest houses		--	145,000.00	(145,000.00)
		Sub-Total Earnings (120207)		--	245,000.00	(245,000.00)
120208		RENT ON GOVERNMENT BUILDING				
	01	Rent on government quarters			376,452.90	376,452.90
		Sub-Total Rent (120208)				
120211		INVESTMENT INCOME				
	03	Other investment income				
		Sub-Total Investment Income (120211)				
		Non- Tax Revenue (1202)		8,800,000.00	7,124,041.28	1,675,959.00
		Total INDEPENDENT REVENUE (12)				
1401		Transfer from consolidated revenue fund		--	33,584,720.74	(33,584,720.74)
1501		TRANSFERS				
	01	Transfer from Govt. Establishments		--	264,705,882.32	(264,705,882.35)
		TOTAL REVENUE		1,335,687,690.00	1,921,142,029.06	(585,454,339.86)

**UMUAHIA SOUTH LOCAL GOVERNMENT
APUMIRI-UBAKALA**

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		908,291,540.00	780,983,801.50	127,307,738.50
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)		908,291,540.00	780,983,801.50	127,307,738.50
		Sub-Total Salary (2101)		908,291,540.00	780,983,801.50	127,307,738.50
2102		ALLOWANCES & SOCIAL CONTRIBUTION:				
	01	Rent Subsidy				
	02	Transport Allowances				
	03	Meal Subsidy				
	04	Utility Allowances				
	05	Entertainment Allowances				
	07	Leave Transport Grants				
	06	Domestic Servant Allowances				
	07	Motor Vehicle				
	17	Journal				
		Sub-Total Allowances & Social Contribution				
		TOTAL PERSONNEL COST (21)		908,291,540.00	780,983,801.50	127,307,738.50

22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		8,500,000.00	3,804,399.50	4,695,600.00
	02	Local travel & transport Others		8,650,000.00	9,520,200.00	(870,200.00)
	03	Non Accident Bonus		500,000.00	--	500,000.00
		Sub-Total Travel & Transport (220201)		17,250,000.00	13,324,600.50	3,875,400.00
220202		Utilities				
	01	Electricity Charges		700,000.000	--	700,000.000
	02	Telephone Charges		300,000.00	--	300,000.00
	03	Internal Accessories		200,000.00	--	200,000.00
	05	Water Supplies		100,000.00	--	100,000.00
	06	Sewage Charges		200,000.00	--	200,000.00
	08	Software Charges/ Licence Renewal		250,000.00	--	250,000.00
	09	Postage & Courier Services		180,000.000	--	180,000.000
		Sub-Total Utilities (220202)		1,930,000.00	--	1,930,000.00
220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables		4,500,000.00	601,8000.00	3,898,200.00
	05	Printing & Non Security Documents				
	06	Printing of Non Security Documents		2,500,000.00	8,036,500.00	5,536,500.00
	07	Drug/Laboratory Materials				
	08	Field & Camping Materials		1,500,000.00	92,000.00	1,408,000.00
	09	Uniform & Other Clothing				
	10	Teaching Aids/ Instructional Materials				
		Sub-Total Materials & Supplies (220203)		8,500,000.00	8,730,300.00	10,842,7000.00
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		3,150,000.00	264,300.00	2,885,700.00
	02	Maintenance of Office Furniture		2,100,000.00	180,000.00	1,920,000.00
	03	Maintenance of Building/ Residential Quarters		10,000,000.00	12,917,191.87	(2,917,192.00)
	04	Maintenance of Office /IT Equip.		200,000.00	85,250.00	114,750.00
	05	Maintenance of Plant/Gen st		500,000.00	--	500,000.00
	06	Other Maintenance Services		500,000.00	120,000.00	380,000.0
	10	Maintenance of street lights		500,000.00	--	500,000.00
	12	Maintenance of Market/Public Places		1,000,000.00	--	1,000,000.00
	13	Minor Road Maintenance		2,000,000.00	--	2,000,000.00
		Sub-Total Maintenance Services (220204)		19,950,000.00	13,566,742.00	4,494,750.00

220205		Training				
	01	Local Training		3,550,000.00	--	3,550,000.00
		Sub-Total Training (220205)		3,550,000.00	--	3,550,000.00
220206		Other Service				
	01	Security Services		2,000,000.00	600,000.00	1,400,000.00
	03	Residential Rent				
	04	Security Vote (Including Operations)		48,000,000.00	30,000,000.00	18,000,000.00
	05	Clearing & Fumigation		1,250,000.00	--	1,250,000.00
	06	National Security & Civil Defence Services Corps		4,800,000.00	--	4,800,000.00
	07	Servicon Activities				
		Sub-Total Other Services (220206)		56,050,000.00	30,600,000.00	25,450,000.00
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost		1,100,000.00	930,000.00	170,000.00
	02	Other Transport Equipment Fuel Cost		500,000.00	286,541.00	213,459.00
	03	Plant/Gen Set Fuel Cost		500,000.00	--	500,000.00
		Sub-Total Fuel & Lubricants General (220208)		2,100,000.00	1,216,541.00	883,459.00
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)		400,000.00	12,776.73	387,223.27
	04	Others Consolidated fund Bank Charges)		200,000.00	--	200,000.00
		Sub-Total Financial Charges (220209)		600,000.00	12,775.73	587,224.27
220210		Miscellaneous expenses				
	01	Refreshment & meals		4,900,000.00	19,523,000.00	(14,623,000.00)
	02	Honorarium & Sitting Allowance		4,906,000.00	--	4,906,000.00
	03	Publicity & Adverts		2,000,000.00	--	2,000,000.00
	04	Medical Expenses Local		2,000,000.00	--	2,000,000.00
	06	Postage & Courier Services		50,000.00	--	50,000.00
	07	Welfare Packages		1,700,000.00	3,579,000.00	(1,897,000.00)
	10	Direct Teaching/Laboratory Cost		500,000.00	--	500,000.00
	23	Loan Scheme to Transport Coordinators		1,200,000.00	--	1,200,000.00
	28	Legislative Council Maintenance		48,000,000.00	19,300,000.00	28,700,000.00
	31	NYSC		4,200,000.00	--	4,200,000.00
	34	Disposal of Waste/Unidentified Corpse		500,000.00	--	500,000.00
		Sub-Total Miscellaneous expenses(220210)		69,956,000.00	42,420,000.00	27,536,000.00

		Total OVERHEAD COST (2202)		175,686,000.00	96,988,067.74	78,697,932.26
2204		GRANTS & CONTRIBUTIONS				
220401		Grants & Contributions		342,488,914.39	--	342,488,914.39
2207		TRANSFERS				
220701		Transfer Payments to Govt. Establishments			925,113,696.57	(925,113,696.57)
		TOTAL OTHER RECURRENT EXP COSTS (22)				
		CAPITAL EXPENDITURE				
3201		Purchase/Construction of PPE		--	12,759,955.50	(12,759,955.50)
		TOTAL EXPENDITURE		1,083,977,540.00	1,773,371,625.14	(689,394,085.14)

**UMUAHIA SOUTH LOCAL GOVERNMENT
APUMIRI-UBAKALA**

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			132,264,325.42	
310101		CONSOLIDATED REVENUE FUND				
	01	Cash Balance Consolid. Revenue Fund				
		Sub-Total Consolidated Revenue Fund (310101)				
310103		CONTINGENCY FUND				
	01	Cash Balance Contingency Fund				
		Sub-Total Contingency Fund (310103)				
		Sub-Total Cash/Bank Balances Held By Treasurer (3101)			132,264,325.42	
3106		RECEIVABLES				
310601		PERSONAL ADVANCES				
	01	Personal Advances			3,727,000.00	
		Sub Total Personal Advances (310601)			3,727,000.00	
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances				
		Sub Total Administrative				

		Advances (310602)				
310603		IMPRESTS				
	01	Imprests				
		Sub Total Imprests (310603)				
		Sub-Total Receivables (3106)				
		TOTAL CURRENT ASSETS (31)				
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			135,991,325.42	
		TOTAL ASSETS			135,991,325.42	

**UMUAHIA SOUTH LOCAL GOVERNMENT
APUMIRI-UBAKALA**

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			980,877.00	
42		NON-CURRENT LIABILITIES				
43		CAPITAL & RESERVES				
4301		CAPITAL				
430101		Capital Represented by PPE				
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			135,010,448.42	
		TOTAL CAPITAL & RESERVES (43)				
		TOTAL LIABILITIES/ EQUITIES			135,991,325.42	

UMUAHIA SOUTH LOCAL GOVERNMENT APUMIRI-UBAKALA

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	1,342,101,631.82		839,498,549.08
	Add: Deduction at source for Loan Repayment	1b			
	Share of Statutory Allocation – Other Agencies	1c			
	Share of Allocation from Excess Crude Oil	1d			
	Total (Gross) FAAC Allocation to Umu. N. LG			1,342,101,631.82	839,498,549.08

DETAILS

2018					
	1a	1b	1c	1d	
MONTH	NET RECEIPT	DEDUCTI ON AT SOURCE	ALLOCATION TO OTHER AGENCIES	SHARE OF EXCESS CRUDE	TOTAL
	₦	₦	₦	₦	₦
January	123,034,725.80				123,034,725.80
February	--				--
March	123,865,328.67				123,865,328.67
April	136,439,503.50				136,439,503.50
May	132,608,362.02				132,608,362.02
June	139,895,810.69				139,895,810.69
July	135,842,104.22				135,842,104.22
August	135,701,605.56				135,701,605.56
Sept.	131,142,467.83				131,142,467.83
October	140,501,444.55				140,501,444.55
November	134,922,035.01				134,922,035.01
December	126,141,400.82				126,141,400.82
TOTAL	1,342,101,631.56				1,342,101,631.56

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		300,437,980.53

DETAILS

2a		2018			2017
	MONTH	NET RECEIPT	DEDUCTION	TOTAL	TOTAL
		₦	₦	₦	₦
	JANUARY	31,533,706.71		31,533,706.71	
	FEBRUARY	--		--	
	MARCH	27,400,437.85		27,400,437.85	
	APRIL	28,968,102.38		28,968,102.38	
	MAY	30,206,059.42		30,206,059.42	
	JUNE	27,503,389.31		27,503,389.31	
	JULY	26,316,150.70		26,316,150.70	
	AUGUST	37,475,271.14		37,475,271.14	
	SEPTEMBER	25,553,879.74		25,553,879.74	
	OCTOBER	30,369,623.64		30,369,623.64	
	NOVEMBER	30,241,247.42		30,241,247.42	
	DECEMBER	32,403,818.93		32,403,818.93	
	TOTAL	300,437,980.53		300,437,980.53	

NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
3	Tax Revenue		
	Community Development	500,000.00	
	Development tax/levy	2,391,712.27	
	Total Tax Revenue		2,901,712.27
4	Non - Tax Revenue		
	LICENCES		
	Hawkers Permits	37,000.00	
	Trade Permit licence	324,970.00	
	Sub-Total Licences		361,970.00
	FEES		
	<i>Hospital service registration fees</i>	619,700.00	
	<i>Hospital service charges</i>	834,000.00	
	<i>Indigenship registration fees</i>	1,577,517.88	
	Sub-Total Fees		3,031,217.88
	EARNINGS		
	<i>Earnings from commercial activities</i>	100,000.00	
	Sub-Total Earnings		100,000.00
7	AID AND GRANTS		
	Domestic Aids		
	Total AID AND GRANTS		
10	TRANSFER FROM OTHER GOVERNMENT ENTITIES – JOINT ACCOUNTS ALLOCATION COMMITTEE (JAAC)		
	JANUARY	123,034,725.80	
	FEBRUARY	--	
	MARCH	123,865,328.67	
	APRIL	136,439,503.50	
	MAY	132,608,362.02	
	JUNE	139,895,810.69	

	JULY	135,842,104.22	
	AUGUST	135,701,605.56	
	SEPTEMBER	131,142,467.83	
	OCTOBER	140,501,444.55	
	NOVEMBER	134,922,035.01	
	DECEMBER	126,141,400.82	
	TOTAL		1,342,101,631.56
11	SALARY		
	SALARIES AND WAGES		
	Salary	780,983,801.50	
	Sub-Total Salaries and Wages		
	Housing fund contribution		
	Sub-Total Allowances & Social Contributions		780,983,801.50
11.2	PERSONNEL ANALYSIS		
	Total No. of Employees at the Beginning of the Yr.		
	TOTAL NO. OF EMPLOYEES AT THE END OF THE YR.		
13	OVERHEAD COSTS		
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	9,520,200.00	
	Utilities	--	
	Materials & Supplies	8,128,500.00	
	Maintenance Services	9,264,350.00	
	Training	3,804,339.50	
	Consulting and Professional Services	427,316.73	
	Miscellaneous Expenses	65,843,361.51	
	TOTAL		96,988,067.74

14	GRANTS & CONTRIBUTIONS		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	709,813,347.61	
	Administrative	813,464,421.82	
	Other sundry deductions	281,514,679.43	
	Total		1,804,892,448.86

NOTE 26 CASH AND BANK BALANCES

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			N	N
A	CASH- IN- HAND			56,300.25
B	CASH AT BANKS:			
i.	First Bank, Akoli Imenyi Str. Osioma	3122378594	2,013.10	
II	F.C.M.B.	1538251019	136,392.31	
III	Others	3131766117	2,633.51	
	TOTAL CASH AT BANK			141,038.92
C	Balance at JAAC			132,066,986.25
	TOTAL CASH AT BANK			
	TOTAL			132,264,325.42

NOTE 27 RECEIVABLES

OUTSTANDING ADVANCES AS AT DECEMBER 31, 2018

S/N	DETAILS	FOLIO	AMOUNT N
1	Engr. Aguoha	1	50,000
2	Nwagbara F. N. Mrs HPM	7	40,000
3	Aruocha Chukwuma	10	20,000
4	Hon. Nwokocha Obinna	21	10,000
5	Obinna Ibezim	39	10,000
6	Nwosu A. N.	32	8,000
7	Kalu Mba Agwu	41	9,000
8	Hon. Longman Nwachukwu	48	350,000
9	Iwundu Chukwudi S.	59	700,000
10	Udensi Oguehi	63	167,500
11	Obilam Bonaventure	68	85,000
12	Ndukwe Onyinyechi P.	72	15,000
13	Akpara G. C.	75	2,057,000
14	Nwachukwu Chiemela	92	40,000
15	Iroanya Luke N.	94	10,000
16	Rev. O. Zackson	98	10,000
17	Hon. John Chinyere Joy	99	10,000
18	Hon. Asomugha Bright	100	10,000
19	Hon. Nwaguru Felix Chima	101	10,000
20	Hon. Maureen Emenike C.	102	10,000
21	Chukwu Jude	103	10,500
22	Chibueze Onyezirim M.	104	30,000
23	Ochieme Anthony	106	10,000
24	Engr. Iheanacho Michael O.	108	10,000
25	Eke Obiajuru	109	10,000
26	Ike Okorie	110	10,000
27	Okereke Patience	176	20,000
28	Nwala Florence	117	5,000
	TOTAL		<u>3,727,000</u>

NOTE 35 DEPOSITS

OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2018

S/N	DETAILS	FOLIO	AMOUNT
			₦
1.	P.A.Y.E		348,127.26
2.	Staff Welfare Association		632,750.00
	Total		<u>980,877.26</u>

NOTE 46 ACCUMULATED SURPLUSES /(DEFICITS)

		₦	₦
	ACCUMULATED SURPLUSES /(DEFICITS)		
	Balance C/D	197,339.17	
	Balance C/D AT JAAC	132,066,986.25	
	Total Balance C/D		132,264,325.42
	Surplus/Deficit for the year		
	Adjustments during the year		
	BALANCE B/D		
	Balance B/D AT JAAC		
	Total Balance B/D		132,264,325.42