



GOVERNMENT OF ABIA STATE OF NIGERIA

BENDE LOCAL GOVERNMENT

BENDE

**AUDITED FINANCIAL STATEMENTS
REPORT FOR THE YEAR ENDED DECEMBER**

31, 2020



**OFFICE OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
ABIA STATE**

**BENDELOCAL GOVERNMENT
BENDE**

2020 AUDIT STATUTORY REPORTS

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GOVERNMENT OF ABIA STATE OF NIGERIA

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OFFICE OF THE AUDITOR-GENERAL
FOR LOCAL GOVERNMENTS
LOCAL GOVT. AUDIT HEADQUARTERS
PRIVATE MAIL BAG 7030
UMUAHIA, ABIA STATE

LOGAUD/AR.01/BEN/05

June 21, 2021

AUDIT CERTIFICATE

The general purpose financial statement of **Bende Local Government** for year ended December 31, 2020 have been examined by me, in accordance with Generally Accepted Accounting and Auditing Standards. All funds allocated by the state Local Government Joint Allocation Account Committee (SLJAAC) as at December 31, 2020 was recognized in the financial statements. I confirm that the information in the State Local Government Joint Accounts Allocation Committee (SLGJAAC) records are in accordance with the FAAC receipts in the financial statements of Bende Local Government for the year 2020. Thus I attest the completeness of State Local Government Joint Accounts Allocation Committee (SLGJAAC) funds as contained in the financial statements based on the available records.

2. I obtained all the information and explanations required for the purpose of the audit; and certify the accounts, subject to the observations made in the Audit Inspection Reports.

3. In my opinion, the **Financial Statement** represents a **true and fair** view of the state of affairs and financial position of the **Local Government** as at December 31,2020.

A handwritten signature in green ink, appearing to be 'J. P. ...', with a small number '3' written above it.

EHIEMERE CHIDI C.

Ag. Auditor-General For Local Govts.

Abia State



GOVERNMENT OF ABIA STATE NIGERIA

BENDE LOCAL GOVERNMENT

BENDE

DECLARATION 1

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared by the Treasurer of **Bende Local Government** in accordance with the provisions of the Finance (control and management) Act 1958 as amended. The financial Statements comply with generally accepted accounting practices.

2. The Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority, and properly record the use of all public financial resources by the Local Government. To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

Treasurer:

A handwritten signature in blue ink, written over a horizontal line.

Signed

Name Emesue Festin U

Date 27 = 06 = 2021

3. We accept responsibility for the integrity of these financial statements: the information they contain and their compliance with the financial (Control and Management) Act 1958 as amended; International Public Sector Accounting Standards (IPSASs); and other extant financial regulations.

4. In our opinion, these financial statements fairly reflect the financial position of the Local Government as at December 31, 2020; and its operations for the year ended on that date.

Treasurer

Chairman

Sign Emesue Festin U

Emmanuel N. Gomeku

Name Emesue Festin U

Name Emmanuel N. Gomeku

Date 27 = 06 = 2021

Date 28/08/21

GOVERNMENT OF ABIA STATE OF NIGERIA



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LOGAUD/AR.01/BEN/05

June 21, 2021

DECLARATION 2

OPINION OF AUDITOR-GENERAL FOR LOCAL GOVERNMENTS

I confirm that I have examined and audited the financial statements of **Bende Local Government**, which have been prepared under the accounting policies set out to this report, which covered the following key areas:

RESPONSIBILITY OF TREASURER

2. The Treasurer is responsible for the compilation and supervision of the accounts of the Local Government, in accordance with the appropriate section of the Finance (Control and Management) Act 1958, as amended. It is my responsibility to audit and form an independent opinion on the financial statements audited.

THE SCOPE OF MY AUDIT

3. I have conducted the audit in accordance with the generally accepted auditing standards. The approach and methodology adopted for the audit are as stated in New Model Financial Memoranda For Local Governments, 2009; and also in compliance to International Public Sector Auditing and Accounting Standards; and other extant financial regulatory Authorities. Audit noted a great level of non-compliance with laid down procedures of the retirement of payment vouchers as contained in FM 14:4-10. Particular attention is required on unretired advances, payments contrary to the law and Incessant Hire of vehicle as contained in the Audit Inspection Report.

OPINION

4. I certify that the financial statements present fairly the performance and financial position of the Local Government, as at December 31, 2020, in accordance with the appropriate sections of the Audit Act 1956 as amended.



EHIEMERE CHIDI C.

Ag. Auditor-General For Local Govts.
Abia State

Dated this 21stDay Of June 2021

STATEMENT OF ACCOUNTING POLICIES

1. **BASIS OF PREPARATION / STATEMENT OF COMPLIANCE**

The General purpose Financial Statements have been prepared in line with International Public Sector Accounting Standards IPSAS cash basis. The cash basis of accounting recognizes transactions and events only when cash or cash equivalents are received or paid.

2. **BASIS OF MEASUREMENT**

The General purpose financial statements have been prepared under historical cost convention.

3. **REPORTING CURRENCY**

The Financial statements were presented in Nigeria Naira and kobo, which is the functional currency of the Local Government.

4. **ACCOUNTING PERIOD**

The accounting year (fiscal year) is January 1, to December 31 in line with National Treasury Circular Ref: OAGF/CAD/026/V.I/102 of 30th December 2013. Each accounting year is divided into 12 calendar months (periods) and are set up as such in the accounting system.

5. **COMPARATIVE INFORMATION**

The financial statements presented contain last year actual records for ease of comparison.

6. **BUDGETING FORMATION**

The Annual Budget was prepared in compliance with IPSAS cash Basis. All planned cost and incomes were presented in a single statement to determine the need of the Local Government.

7. **GOING CONCERN**

The General purpose financial statements have been prepared on a going concern basis.

8. **REVENUE**

Revenue from exchange and non-exchange transactions were recognized in the financial statements when the event occurred and cash received.

9. **EXPENSES**

All expenses were recognized in the period they were incurred and payments made.

10. **STATEMENT OF CASH FLOW**

The statement of cash flow was prepared using direct method in accordance with the format provided in the General purpose financial statements.

11. **CASH AND CASH EQUIVALENT**

Cash and cash equivalent included cash balances on hand, held in bank accounts demand deposit and other highly liquid investments with an original maturity of three months or less and are reproved under current assets in the statement of financial position.

12. **UNREMITTED DEDUCTIONS**

Unremitted deductions are monies owed to third parties such tax authorities schemes, Association and Government Agencies. The monies include Tax PAYE and other deductions at source.

13. **TRANSFER TO OTHER GOVERNMENT ENTITIES**

Transfer to other Government entities are not exchange items and were recognized as expenses in the statement of Consolidated Revenue Fund.

AUDIT REPORT ON THE FINANCIAL STATEMENTS OF BENDELOCAL GOVERNMENT FOR THE YEAR ENDED DECEMBER 31, 2020

The Accounts of **Bende. Local Government** for the year ended December 31, 2020, have been examined by me as provided in Chapter 5 of Abia State Local Government Law No. 2 of 2006, in accordance with New Model Financial Memoranda For Local Governments, 2009; and also in compliance to International Public Sector Auditing Standards cash basis; and other extant financial Regulatory Authorities. And I hereby certify that the accounts were prepared on the basis of International Public Sector Accounting Standards pertaining to Local Government systems; subject to observations made in both Audit Inspection Report thereof, and this report. The audited financial statements and inspection reports were issued to Abia State House of Assembly, the State Executive Governor and all concern authorities in accordance with relevant statutory provisions of the Law.

STATEMENT 1

STATEMENT OF CASH FLOW FOR THE YEAR ENDED DECEMBER 31, 2020

9. The total net cash in/(out) flows arising from the year's operating, investing and financing activities amounted to **(N68,715,011.98)**

10. The current year total net Cash Flows from all Activities in cash and cash equivalents **(N68,715,011.98)** of added to cash and cash equivalents of)N86,252,441.88 at the beginning; and the amount for Certificate of Deposits, summed up to **N17,537,429.90** being Cash and cash Equivalents at the end.

11. The Cash and Cash Equivalents at the end are in agreement to the Closing Cash Balances and Certificates of Deposits. Vide Note 26 for details.

STATEMENT 2

STATEMENT OF ASSETS & LIABILITIES AS AT DECEMBER 31, 2020

ASSETS

2. The Cash Assets as at December 31, 2020, amounted to ₦22,973,429.90. This figure includes Cash and Cash Equivalents of **₦17,537,429.90** and the outstanding Receivables of ₦5,436,000.00.

LIABILITIES

3. The Cash liabilities as at December 31, 2020, amounted to ₦107,501,942.27. This comprises ₦11,963,263.87 for depositand overdraft of ₦95,538,678.40 for the year ended

NET ASSETS/EQUITIES

4. Matching liabilities against the assets results in net assets/equities. As at December 31, 2020, the accumulated Reserves stood at ₦(84,528,512.37).

STATEMENT 3

STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED DECEMBER 31, 2020

REVENUE

5. Total accrued revenue for the year amounted to ₦2,162,342,601.06. Over 61.77% of this amount, that is, ₦1,335,588,793.53 was realized as statutory revenue from Federal Accounts Allocation Committee (FAAC). A sum of ₦532,821,124.53 represents Value

Added Tax (VAT), which also realized from FAAC. This amount constituted about 24.64%. The sum of ₦7,444,947.00 was internally generated. This amount constituted about 0.34% of the total accrued revenue, and Other Capital Receipts of ₦200,235,294.12 representing 9.26%. The remaining 3.99% was Transfer from Consolidated Revenue Fund, which amounted to ₦86,252,441.88.

EXPENDITURE

6. Total expenditure incurred during the year amounted to ₦2,231,171,113.43. This comprises ₦269,474,531.05 for Salary; ₦89,082,873.91 for Over Head; and ₦1,872,613,708.47 being Transfer payment.

ASSETS

7. During the year, the Local Government acquired non-current assets on Property, Plant and Equipment, to the tune of ₦15,700,000.00

SURPLUS/ (DEFICIT)

8. Surplus/(Deficit) from Operating Activities for the year amounted to (₦84,528,512.37)

STATEMENT 5

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2020

BUDGETED REVENUE

12. The Budgeted Revenue of ₦2,088,230,660.00 fell short of the Actual Revenue of ₦2,162,342,601.06 by (₦74,111,941.06)

13. Significant differences between estimated and actual revenue during the year occurred on the following Heads:

| Head/ Sub- Heads | Details of Revenue | Total Approved Estimates | Actual Revenue | Variance |
|------------------------|---|-----------------------------|-------------------|---------------------|
| | | ₦ | ₦ | ₦ |
| 1101 | GOVERNMENT SHARE OF FAAC | | | |
| | | | | |
| 110101 | Statutory Allocation | 1,910,848,320.00 | 1,335,588,793.53 | 575,259,526.47 |
| 110102 | Value added Tax (VAT) | 152,052,340.00 | 532,821,124.53 | (380,768,734,.53) |
| 110103 | Excess Crude | | | |
| | | | | |
| 1201 | TAX REVENUE | | | |
| 120101 | Personal Taxes | 2,500,000.00 | 1,772,900.00 | 727,100.00 |
| | | | | |
| 1202 | NON-TAX REVENUE | | | |
| 120201 | Licences | 4,530,000.00 | 1,352,300.00 | 3,177,700.00 |
| 120204 | <i>Fees</i> | 9,950,000.00 | 4,116,547.00 | 5,833,453.00 |
| 120207 | <i>Earnings</i> | 4,750,000.00 | 20,000.00 | 4,730,000.00 |
| 120208 | <i>Rent On Government Building</i> | 3,600,000.00 | 183,200.00 | 3,416,800.00 |
| 120211 | Investment Income | | | |
| | | | | |
| 1401 | Transfers | | | |
| 140101 | Transfer from Consolidated Revenue Fund | - | 86,252,441.88 | (86,252,441.88) |

BUDGETED EXPENDITURE

14. The total approved expenditure estimates for the year summed up to ₦3,496,830,268.47 Whereas, the total actual expenditure amounted to ₦2,135,632,435.03. The estimated expenditure fell short of the actual expenditure by ₦1,265,659,155.04.

15. Significant differences between estimated and actual expenditure during the year occurred on the following Heads:

| Head/ Sub- Heads | Details of Expenditure | Total Approved Estimates | Actual Expenditure | Variance |
|------------------------|-------------------------------------|--------------------------------|--------------------|------------------|
| | | ₱ | ₱ | ₱ |
| 2101 | SALARY | | | |
| 210101 | Salaries And Wages | 1,400,576,540.00 | 269,474,531.05 | 1,131,102,008.95 |
| | | | | |
| 2202 | OVERHEAD COST | | | |
| 220201 | Travel & Transport | 20,800,000.00 | 9,850,333.00 | 10,949,667.00 |
| 220203 | Materials & Supplies | 20,940,000.00 | 3,769,050.00 | 17,170,950.00 |
| 220204 | Maintenance Services | 23,360,380.00 | 1,887,400.00 | 21,472,980.00 |
| 220205 | Training | 10,795,190.00 | 532,000.00 | 10,263,190.00 |
| 220206 | Other Services | 52,600,000.00 | 26,086,571.42 | 26,513,428.58 |
| 220207 | Consulting & Prof. Services | 17,772,830.00 | 12,536,000.00 | 5,236,830.00 |
| 220208 | Fuel & Lubricants | 7,300,000.00 | 689,500.00 | 6,610,500.00 |
| 220209 | Financial Charges | 14,100,000.00 | 101,169.49 | 13,998,830.51 |
| 220210 | Miscellaneous expenses | 49,971,620.00 | 33,630,850.00 | 16,340,770.00 |
| | | | | |
| 2204 | Grants and Contributions | | | |
| 220401 | CRFC | | | |

BUDGETED ASSETS

16. During the year under review, Budgeted Assets amounted to ₱.322,080,000.00..

BUDGETED LIABILITIES/EQUITIES

17. During the year under review, there were no budgeted liabilities.

STATEMENT 6
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2020

USES

18. Generally, notes to the accounts are made to provide detail explanatory financial, economic and social information relating to the data computed, compiled, collated and generated for the purposes of presenting meaningful financial information as recorded in Statements 1 - 5 to this reports.

ADOPTION

19. In preparing and presenting the financial statements, strict adherence to the prescriptions of International Public Sector Accounting Standards (IPSASs), was employed. However, notes to the accounts, employed in this reports were those related to Third Tier Governments of the Federation, in general; and peculiar to Abia State Local Government systems, in particular.

WORKING CAPITAL

20. The working capital at the end of the financial year stood at (N84,528,512.37) This is in agreement with total Net Assets/Equities as per Statement 1 (Statement of Financial Position), and the Net Surplus/ (Deficit) for the Period, as per Statement 2 (Statement of Financial Performance).

GENERAL

21. The preceding comments and certain other matters, which may affect the accuracy of the accounts, are under correspondence.



EHIEMERE CHIDI C.

Ag. Auditor-General For Local Govts.
Abia State

Dated this 21st Day Of June 2021

AROCHUKWU LOCAL GOVERNMENT
AROCHUKWU

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2020

| Description | Notes | 2020 | | 2019 | |
|---|-------|------------------|-------------------------|-------------------------|---|
| | | ₦ | ₦ | ₦ | ₦ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| Inflows | | | | | |
| Statutory Revenue | 1 | 1,311,536,975.51 | | 1,558,032,746.16 | |
| VAT | 1.1 | 509,423,579.15 | | 411,433,208.06 | |
| Direct Taxes | 2 | | | | |
| Licences, Fines, Royalties, Fees etc. | 3 | 1,853,090.00 | | 1,063,160.00 | |
| Earnings & Sales | 3 | 4,582,198.87 | | 4,123,950.00 | |
| Rents of Government Properties | | | | | |
| Investment Income | | | | | |
| Interest & Repayment General | | | | | |
| Re-imburement | | | | | |
| Funds from Special Accounts | | | | | |
| Domestic Aid and Grants | | | | | |
| External Aid & Grants | | | | | |
| Gains from exchange transactions | | | | | |
| Other Revenue(e.g. Plea Bargain) | 7 | 200,235,294.12 | | 218,823,529.41 | |
| Total Inflow from Operating Activities | | | 2,027,631,137.65 | 2,193,476,593.63 | |
| Outflows | | | | | |
| Personnel Emoluments | 9 | 730,476,375.64 | | 810,987,587.74 | |
| Overhead (Payment to Consultants, Suppliers etc) | 11 | 101,403,275.14 | | 66,524,005.64 | |
| Contribution to Pension Schemes | | | | | |
| Contribution to Other Employee Schemes | 12 | 1,235,256,555.64 | | 1,348,400,743.06 | |
| Consolidated Revenue Charges | | | | | |
| Interest Payment | | | | | |
| Total Outflow from Operating Activities | | | 2,067,136,206.42 | 2,225,912,336.44 | |
| Net Cash Inflow/(Outflow) From Operating Activities* | | | (39,505,068.77) | (32,435,742.81) | |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | | |
| Purchase/ Construction of Assets (According to Sector s) | | | | | |
| Purchase of Financial Market Instrument s | | | | | |
| Investment in Private Companies | | | | | |
| Investment in Development of Natural Resources | | | | | |
| Foreign Investments | | | | | |
| Proceeds from Foreign Investments | | | | | |
| Proceeds from Sales of Fixed Assets | | | | | |

| | | | | | |
|--|----|-----------------|----------------------|-----------------|------------------------|
| Dividends Received | | | | | |
| Net Cash Flow from Investing Activities | | | | | |
| | | | | | |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | |
| Proceeds from Domestic Loans & Other Borrowings (Receivable) | 24 | (10,694,000.00) | | (65,380,700.00) | |
| Proceeds from External Loans & Other Borrowings | 32 | 20,749,915.66 | | | |
| Grants and Loans to Other Governments/Agencies | | | | | |
| Contribution/Subscriptions to International Agencies/Bodies | | | | | |
| Repayment of Loans (Deposit) | 31 | | | 6,860,657.00 | |
| Net Cash Flow from Financing Activities | | | 10,055,915.66 | | (58,520,043.00) |
| | | | | | |
| Net Cash Flow from all Activities | | | (29,449,153.11) | | (90,955,785.81) |
| | | | | | |
| Cash & Its Equivalent as at 1/1/ 2020 | | | 47,193,882.26 | | 138,149,668.07 |
| Cash & Its Equivalent as at 31/12/ 2020 | 22 | | 17,744,729.15 | | 47,193,882.26 |



Treasurer



Chairman

NAME 



DATE 



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

**AROCHUKWU LOCAL GOVERNMENT
AROCHUKWU**

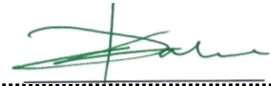
**STATEMENT OF ASSETS & LIABILITIES
FOR THE YEAR ENDED 31ST DECEMBER, 2020**

| | Ref. | Notes | 2020 | | 2019 | |
|---|----------|-------|---------------|----------------------------|----------------|------------------------------|
| | | | AMOUNT ₦ | TOTAL ₦ | AMOUNT ₦ | TOTAL ₦ |
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Cash and Cash Equivalents | 3101 – 4 | 22 | 17,744,729.15 | | 47,193,882.26 | |
| Inventories | 3105 | 23 | | | | |
| Receivables | 3106 – 7 | 24 | 10,694,000.00 | | 65,380,700.00 | |
| Prepayments | 3108 | 25 | | | | |
| Total Current Assets A | | | | 28,438,729.15 | | 112,574,582.26 |
| Non-Current Assets | | | | | | |
| Loans Granted | 3110 | 26 | | | | |
| Investments | 3109 | 27 | | | | |
| Fixed Assets - Property, Plant & Equipment | 3201 | 28 | | | | |
| Investment Property | 3202 | 29 | | | | |
| Intangible Assets | 3301 | 30 | | | | |
| Total Non-Current Assets B | | | | | | |
| Total Assets C = A + B | | | | 28,438,729.15 | | <u>112,574,582.26</u> |
| LIABILITIES | | | | | | |
| Current Liabilities | | | | | | |
| Deposits | 4101 | 31 | - | | 6,860,657.00 | |
| Loans & Debts (Short Term) | 4102 | 32 | 20,749,915.66 | | | |
| Unremitted Deductions | 4103 | 33 | | | | |
| Accrued Expenses (Including Pension & Gratuity) | 4104 | 34 | | | | |
| Current Portion of Borrowings | 4105 | 35 | | | | |
| Total Current Liabilities D | | | | 20,749,915.66 | | 6,860,657.00 |
| Non-Current Liabilities | | | | | | |
| Public Funds | 4601 | 36 | | | | |
| Borrowings | 4602 | 37 | | | | |
| Total Non-Current Liabilities E | | | | | | |
| Total Liabilities: F = D + E | | | | 20,749,915.66 | | 6,860,657.00 |
| Net Assets: G = C - F | | | | <u>7,688,813.49</u> | | <u>6,860,657.00</u> |
| NET ASSETS/EQUITY | | | | | | |
| Reserves | | 38 | | | | |
| Accumulated Surpluses / (Deficits) | | 39 | 7,688,813.49 | | 105,713,925.26 | |
| Total Net Assets/Equity: | | | | 7,688,813.49 | | 105,713,925.26 |

SECRET



Treasurer



Chairman

NAME



DATE



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

**AROCHUKWU LOCAL GOVERNMENT
AROCHUKWU**

**STATEMENT OF CONSOLIDATED REVENUE FUND
(INCOME & EXPENDITURE) FOR THE YEAR ENDED 31ST DECEMBER, 2020**

| Previous Year Actual 2019 | | Notes | Actual 2020 | Final Budget 2020 | Initial/Original Budget 2020 | Supplementary Budget 2020 | Variance on Final Budget |
|---------------------------|---|-------|-------------------------|-------------------------|------------------------------|---------------------------|--------------------------|
| N | | | N | N | N | N | N |
| | | | A | B(C+D) | C | D | E(B-A) |
| 138,149,668.07 | Opening Balance | | 47,193,882.26 | | | | |
| | REVENUE | | | | | | |
| 1,969,465,954.22 | Government Share of FAAC (Statutory Revenue) | 1 | 1,820,960,554.66 | 1,979,190,000.00 | 1,979,190,000.00 | | 158,229,445.34 |
| | Tax Revenue | 2 | | | | | |
| 5,187,100.00 | Non-Tax Revenue | 3 | 6,435,288.87 | 13,310,000.00 | 13,310,000.00 | | 6,874,711.13 |
| | Investment Income | 4 | | | | | |
| | Interest Earned | 5 | | | | | |
| | Aid & Grants | 6 | | | | | |
| 218,823,529.41 | Other Capital Receipts | 7 | 200,235,294.12 | 205,000,000.00 | 205,000,000.00 | | 4,764,705.88 |
| | Debt Forgiveness | 8 | | | | | |
| 2,331,626,261.70 | Total Revenue | | 2,074,825,019.91 | 2,197,500,000.00 | 2,197,500,000.00 | | 122,674,980.09 |
| | EXPENDITURE | | | | | | |
| 810,987,587.74 | Salaries & Wages | 9 | 730,476,375.64 | 1,179,089,000.00 | 1,179,089,000.00 | | (448,612,624.36) |
| | Allowances & Social Contribution | 9 | | | | | |
| | Social Benefits | 10 | | | | | |
| 66,524,005.64 | Overhead Cost | 11 | 101,403,275.14 | 102,000,000.00 | 102,000,000.00 | | 596,724.86 |
| 1,348,400,743.06 | Grants & Contributions | 12 | 1,235,256,555.64 | 1,300,000,000.00 | 1,300,000,000.00 | | 64,743,444.36 |
| | | 12.1 | | | | | |
| | Subsidies | 13 | | | | | |
| | Depreciation Charges | 14 | | | | | |
| | Impairment Charges | 15 | | | | | |
| | Amortization Charges | 16 | | | | | |
| | Bad Debts Charges | 17 | | | | | |
| 2,225,912,336.44 | Total Expenditure | | 2,067,136,206.42 | 2,581,089,000.00 | 2,581,089,000.00 | | 513,952,793.58 |
| 105,713,925.26 | Surplus / (Deficit) from Operating Activities for the Period | | 7,688,813.49 | (383,589,000.00) | (383,589,000.00) | | (375,900,186.51) |

| | | | | | | | |
|----------------|---|----|--------------|------------------|------------------|--|------------------|
| | Public Debt Charges | 18 | | | | | |
| | Gain/Loss on Disposal of Asset | 19 | | | | | |
| | Gain/Loss on Exchange Transaction | 20 | | | | | |
| | Total Non-Operating Revenue / (Expenses) | | | | | | |
| 105,713,925.26 | Surplus/(Deficit) from Ordinary Activities e = (c+d) | | 7,688,813.49 | (383,589,000.00) | (383,589,000.00) | | (375,900,186.51) |
| | Minority Interest Share of Surplus / (Deficit) (f) | 21 | | | | | |
| 105,713,925.26 | Net Surplus/(Deficit) for the Period g = (e-f) | | 7,688,813.49 | (383,589,000.00) | (383,589,000.00) | | (375,900,186.51) |



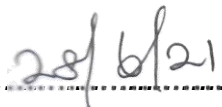
Treasurer



Chairman

NAME 

..... 

DATE 

..... 

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

**AROCHUKWU LOCAL GOVERNMENT
AROCHUKWU**

STATEMENT 5

**STATEMENT OF COMPARISON
OF BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2020**

| 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 |

**BENDE LOCAL GOVERNMENT
BENDE**

STATEMENT 5.1

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2020**

**COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2020**

| Econ Code | | Details of Revenue | NO TE | 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 | | 1,910,848,320.00 | 1,335,588,793.53 | 575,259,526.47 |
| | 02 | Value added Tax (VAT) | | 152,052,340.00 | 532,821,124.53 | (380,768,784.53) |
| | 03 | Excess Crude | | | | |
| | | TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | | 2,062,900,660.00 | 1,868,409,918.06 | 194,490,741.94 |
| | | TOTAL GOVERNMENT SHARE OF FAAC (1101) | | | | |
| | | TOTAL GOVERNMENT SHARE OF FAAC (11) | | 2,062,900,660.00 | 1,868,409,918.06 | 194,490,741.94 |
| 12 | | INDEPENDENT REVENUE | | | | |
| 1201 | | TAX REVENUE | | | | |
| 120101 | | PERSONAL TAXES | | | | |
| | 01 | Community Development/Poll Tax | | 1,900,000.00 | 1,772,900.00 | 127,100.00 |
| | 06 | Development tax/levy | | 600,000.00 | - | 600,000.00 |
| | 09 | Other service taxes | | | | |
| | | Sub-Total TAX REVENUE (120101) | | 2,500,000.00 | 1,772,900.00 | 727,100.00 |
| | | Sub-Total TAX REVENUE (1201) | | 2,500,000.00 | 1,772,900.00 | 727,100.00 |

| | | | | | |
|---------------|----|--|-------------------------|-------------------------|------------------------|
| 1202 | | NON-TAX REVENUE | | | |
| 120201 | | LICENCES | | | |
| | 12 | Bicycles licence& hire permits/ others | 800,000.00 | 70,100.00 | 729,900.00 |
| | 17 | Dried fish & meat licences | 1,500,000.00 | 366,800.00 | 1,133,200.00 |
| | 20 | Hawker's permits | 300,000.00 | 500.00 | 299,500.00 |
| | 24 | Abattoir/slaughter licences | 400,000.00 | 195,000.00 | 205,000.00 |
| | 26 | Hiring services | 350,000.00 | 22,200.00 | 327,800.00 |
| | 31 | Liquor licences | 400,000.00 | 91,500.00 | 308,500.00 |
| | 37 | Trade permit licences | 780,000.00 | 606,200.00 | 173,800.00 |
| | | Sub-Total Licences (120201) | 4,530,000.00 | 1,352,300.00 | 3,177,700.00 |
| 120204 | | FEES | | | |
| | 17 | <i>Contractor registration fees</i> | 100,000.00 | - | 100,000.00 |
| | 18 | <i>Marriage/divorce fees</i> | | | |
| | 26 | <i>Court summons/oath fees</i> | 250,000.00 | 15,000.00 | 235,000.00 |
| | 27 | <i>Tender fees</i> | 400,000.00 | 100,000.00 | 300,000.00 |
| | 36 | <i>Bill board advertisement fees</i> | 650,000.00 | 285,728.00 | 364,272.00 |
| | 42 | <i>Association fees</i> | 350,000.00 | 177,119.00 | 172,881.00 |
| | 43 | <i>Birth & death registration fees</i> | 220,000.00 | 75,000.00 | 145,000.00 |
| | 48 | <i>Development levies</i> | 700,000.00 | 604,500.00 | 95,500.00 |
| | 49 | <i>Business/trade operating fees</i> | 600,000.00 | 260,200.00 | 339,800.00 |
| | 50 | <i>Inspection fees</i> | 400,000.00 | 50,000.00 | 350,000.00 |
| | 54 | <i>Parking fees</i> | 2,700,000.00 | 1,510,000.00 | 1,190,000.00 |
| | 59 | <i>Right of occupancy fees</i> | 100,000.00 | - | 100,000.00 |
| | 60 | <i>Building plan approval fees</i> | 150,000.00 | 27,000.00 | 123,000.00 |
| | 62 | <i>Publication fees</i> | 950,000.00 | 130,000.00 | 820,000.00 |
| | 64 | <i>Hospital service charges</i> | 400,000.00 | 32,000.00 | 368,000.00 |
| | 66 | <i>Indigenship registration fees/Others</i> | 1,980,000.00 | 850,000.00 | 1,130,000.00 |
| | | Sub-Total Fees I (120204) | 9,950,000.00 | 4,116,547.00 | 5,833,453.00 |
| 120207 | | EARNINGS | | | |
| | 06 | <i>Earnings from toll gates</i> | 1,500,000.00 | - | 1,500,000.00 |
| | 14 | <i>Earnings from ict services/Others</i> | 2000,000.00 | 20,000.00 | 1,980,000.00 |
| | 20 | <i>Earnings from guest houses</i> | 1,250,000.00 | | 1,250,000.00 |
| | | Sub-Total Earnings (120207) | 4,750,000.00 | 20,000.00 | 4,730,000.00 |
| 120208 | | RENT ON GOVERNMENT BUILDING | | | |
| | 01 | <i>Rent on government quarters</i> | 3,600,000.00 | 183,200.00 | 3,416,800.00 |
| | | Sub-Total Rent (120208) | 3,600,000.00 | 183,200.00 | 3,416,800.00 |
| 120211 | | INVESTMENT INCOME | | | |
| | 03 | <i>Other investment income</i> | | | |
| | | Non- Tax Revenue (1202) | 22,830,000.00 | 5,672,047.00 | 17,157,953.00 |
| | | Total INDEPENDENT REVENUE (12) | 25,330,000.00 | 7,444,947.00 | 17,385,053.00 |
| 1401 | | Transfer from consolidated revenue fund | - | 86,252,441.88 | (86,252,441.88) |
| 1402 | | Other Capital Receipts | 205,000,000.00- | 200,235,294.12 | 4,764,705.88 |
| | | TOTAL REVENUE | 2,293,230,660.00 | 2,162,342,601.06 | 130,888,058.94 |

**BENDE LOCAL GOVERNMENT
BENDE**

STATEMENT 5.2

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2020**

**COMPARATIVE STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2020**

| Econ Code | | NO TE | Total Approved Estimates | Actual Expenditure | Variance |
|---------------|---|----------|-----------------------------|-----------------------|-------------------------|
| | | | ₱ | ₱ | ₱ |
| 2 | | | | | |
| | EXPENDITURES | | | | |
| 21 | | | | | |
| | PERSONNEL COST | | | | |
| 2101 | | | | | |
| | SALARY | | | | |
| 210101 | | | | | |
| | SALARIES AND WAGES | | | | |
| | 01 Salary | | 1,400,576,540.00 | 269,474,531.05 | 1,131,102,008.95 |
| | 02 Over Time Payments | | | | |
| | 03 Consolidated Revenue Fund Charge – Sal. | | | | |
| | Sub-Total Salaries and Wages (210101) | | 1,400,576,540.00 | 269,474,531.05 | 1,131,102,008.95 |
| | | | | | |
| | TOTAL PERSONNEL COST(21) | | 1,400,576,540.00 | 269,474,531.05 | 1,131,102,008.95 |
| 22 | | | | | |
| | OTHER RECURRENT COSTS | | | | |
| 2202 | | | | | |
| | OVERHEAD COST | | | | |
| 220201 | | | | | |
| | TRAVEL & TRANSPORT | | | | |
| | 01 Local travel & transport: training | | 10,000,000.00 | 5,444,133.00 | 4,555,867.00 |
| | 02 Local travel & transport Others | | 8,000,000.00 | 4,406,200.00 | 3,593,800.00 |
| | 03 Non Accident Bonus | | 2,800,000.00 | - | 2,800,000.00 |
| | Sub-Total Travel & Transport(220201) | | 20,800,000.00 | 9,850,333.00 | 10,949,667.00 |
| 220202 | | | | | |
| | Utilities | | | | |
| | 01 Electricity Charges | | 2,000,000.00 | - | 2,000,000.00 |
| | 02 Telephone Charges | | 500,000.00 | - | 500,000.00 |
| | 03 Internal Accessories | | | | |

| | | | | | | |
|---------------|----|--|--|----------------------|----------------------|----------------------|
| | 05 | Water Supplies | | 500,000.00 | - | 500,000.00 |
| | 06 | Sewage Charges | | 800,000.00 | - | 800,000.00 |
| | 08 | Software Charges/ Licence Renewal | | 1,400,000.00 | - | 1,400,000.00 |
| | 09 | Postage & Courier Services | | 800,000.00 | - | 800,000.00 |
| | | Sub-Total Utilities (220202) | | 6,000,000.00 | - | 6,000,000.00 |
| 220203 | | Materials & Supplies | | | | |
| | 01 | Office Stationeries /Computer consumables | | 5,000,000.00 | 239,800.00 | 4,760,200.00 |
| | 05 | Printing & Non Security Documents | | 6,500,000.00 | 1,604,250.00 | 4,895,750.00 |
| | 06 | Printing of Security Documents | | 8,000,000.00 | 1,925,000.00 | 6,075,000.00 |
| | 07 | Drug/Laboratory Materials | | 940,000.00 | - | 940,000.00 |
| | 08 | Field & Camping Materials | | 200,000.00 | - | 200,000.00 |
| | 09 | Uniform & Other Clothing | | | | |
| | 10 | Teaching Aids/ Instructional Materials | | 300,000.00 | - | 300,000.00 |
| | | Sub-Total Materials & Supplies (220203) | | 20,940,000.00 | 3,769,050.00 | 17,170,950.00 |
| 220204 | | Maintenance Services | | | | |
| | 01 | Maintenance of motor vehicle / transport equipment | | 5,000,000.00 | 1,037,700.00 | 3,962,300.00 |
| | 02 | Maintenance of Office Furniture | | 2,000,000.00 | - | 2,000,000.00 |
| | 03 | Maintenance of Building/Residential Quarters | | 2,500,000.00 | 12,000.00 | 2,488,000.00 |
| | 04 | Maintenance of Office /IT Equipment | | 2,660,000.00 | 28,500.00 | 2,631,500.00 |
| | 05 | Maintenance of Plant/Gen st | | 700,000.00 | 9,200.00 | 690,800.00 |
| | 06 | Other Maintenance Services | | 3,000,000.00 | 85,000.00 | 2,915,000.00 |
| | 10 | Maintenance of Street Lights | | 1,500,000.00 | - | 1,500,000.00 |
| | 12 | Maintenance of Market/Public Places | | 1,950,380.00 | - | 1,950,380.00 |
| | 13 | Minor Road Maintenance | | 4,050,000.00 | 715,000.00 | 3,335,000.00 |
| | | Sub-Total Maintenance Services (220204) | | 23,360,380.00 | 1,887,400.00 | 21,472,980.00 |
| 220205 | | Training | | | | |
| | 01 | Local Training | | 10,795,190.00 | 532,000.00 | 10,263,190.00 |
| | | Sub-Total Training (220205) | | 10,795,190.00 | 532,000.00 | 10,263,190.00 |
| 220206 | | Other Service | | | | |
| | 01 | Security Services | | 10,000,000.00 | 2,560,000.00 | 7,440,000.00 |
| | 03 | Residential Rent | | | | |
| | 04 | Security Vote (Including Operations) | | 35,000,000.00 | 20,000,000.00 | 15,000,000.00 |
| | 05 | Clearing & Fumigation | | 6,000,000.00 | 3,526,571.42 | 2,473,428.58 |
| | 06 | National Security & Civil Defence Services Corps | | 1,600,000.00 | - | 1,600,000.00 |
| | 07 | Servicicon Activities | | | | |
| | | Sub-Total Other Services (220206) | | 52,600,000.00 | 26,086,571.42 | 26,513,428.58 |

| | | | | | | |
|---------------|----|--|--|-----------------------|----------------------|-----------------------|
| 220207 | | Consulting & Professional Services | | | | |
| | 02 | Information Technology | | 500,000.00 | - | 500,000.00 |
| | 03 | Finance (Audit Fees, etc) | | 6,100,000.00 | 5,650,000.00 | 450,000.00 |
| | 06 | Surveying Services | | 172,000.00 | - | 172,000.00 |
| | 09 | Special Committee | | 1,000,000.00 | 500,000.00 | 500,000.00 |
| | 10 | Statistical Survey & Data Collection | | 10,000,830.00 | 6,386,000.00 | 3,614,830.00 |
| | | Sub-Total Consulting & Professional Services(220207) | | 17,772,830.00 | 12,536,000.00 | 5,236,830.00 |
| | | | | | | |
| 220208 | | FUEL & LUBRICANTS | | | | |
| | 01 | Motor Vehicle Fuel Cost | | 4,500,000.00 | 597,500.00 | 3,902,500.00 |
| | 02 | Other Transport Equipment Fuel Cost | | 1,800,000.00 | - | 1,800,000.00 |
| | 03 | Plant/Gen Set Fuel Cost | | 1,000,000.00 | 92,000.00 | 908,000.00 |
| | | Sub-Total Fuel & Lubricants General (220208) | | 7,300,000.00 | 689,500.00 | 6,610,500.00 |
| | | | | | | |
| 220209 | | FINANCIAL CHARGES | | | | |
| | 01 | Bank Charges (Other than Interest) | | 8,500,000.00 | 101,169.49 | 8,398,830.51 |
| | 04 | Others Consolidated fund Bank Charges) | | 5,600,000.00 | - | 5,600,000.00 |
| | | Sub-Total Financial Charges (220209) | | 14,100,000.00 | 101,169.49 | 13,998,830.51 |
| | | | | | | |
| 220210 | | Miscellaneous expenses | | | | |
| | 01 | Refreshment & meals | | 19,000,000.00 | 18,678,850.00 | 321,150.00 |
| | 02 | Honorarium & Sitting Allowance | | 1,000,000.00 | 250,000.00 | 750,000.00 |
| | 03 | Publicity & Adverts | | 2,000,000.00 | 1,154,000.00 | 846,000.00 |
| | 04 | Medical Expenses Local | | 2,000,000.00 | - | 2,000,000.00 |
| | 06 | Postage & Courier Services | | 500,000.00 | - | 500,000.00 |
| | 07 | Welfare Packages | | 9,500,000.00 | 8,671,000.00 | 829,000.00 |
| | 27 | NEPAD | | | | |
| | 28 | Legislative Council Maintenance | | 2,400,000.00 | 327,000.00 | 2,073,000.00 |
| | 29 | Traditional Rulers | | 10,500,620.00 | 4,550,000.00 | 5,950,620.00 |
| | 31 | NYSC | | 1,000,000.00 | - | 1,000,000.00 |
| | 32 | Postal Agents | | | | |
| | 34 | Disposal of Waste/Unidentified Corpse | | 2,071,000.00 | - | 2,071,000.00 |
| | | Sub-Total Miscellaneous expenses(220210) | | 49,971,620.00 | 33,630,850.00 | 16,340,770.00 |
| | | | | | | |
| | | Total Overhead Cost (2202) | | 223,640,020.00 | 89,082,873.91 | 134,557,146.09 |
| | | | | | | |
| | | OTHER RECURRENT EXP COSTS | | | | |

| | | | | | | |
|-------------|--|---|--|-------------------------|-------------------------|-------------------------|
| 2204 | | GRANTS & CONTRIBUTIONS | | | | |
| 220401 | | Grants & Contributions | | | | |
| | | | | | | |
| 2207 | | TRANSFERS | | | | |
| 220701 | | Transfer Payments to Govt. Establishments | | 1,872,613,708.47 | 1,872,613,708.47 | |
| | | | | | | |
| | | TOTAL OTHER RECURRENT EXP COSTS | | | | |
| | | | | | | |
| | | Purchase/Construction of PPE | | 27,386,291.53 | 15,700,000.00 | 11,686,291.53 |
| | | | | | | |
| | | TOTAL RECURRENT EXP. | | | | |
| | | | | | | |
| | | TOTAL EXPENDITURE | | 3,524,216,560.00 | 2,246,871,113.43 | 1,277,345,446.57 |

**BENDE LOCAL GOVERNMENT
BENDE**

STATEMENT 5.3

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2020**

**COMPARATIVE STATEMENT OF ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2020**

| Econ Code | | Details of Assets | NOTE | Total Approved Estimates | Actual Assets | Variance |
|---------------|----|---|------|--------------------------------|------------------|----------|
| | | | | ₱ | ₱ | ₱ |
| 3 | | ASSETS | | | | |
| 31 | | CURRENT ASSETS | | | | |
| 3101 | | CASH/BANK BALANCES HELD BY TREASURER | 22 | | 17,537,429.90 | |
| 310101 | | CONSOLIDATED REVENUE FUND | | | | |
| | 01 | Cash Balance Consolid. Revenue Fund | | | | |
| | | Sub-Total Consolidated Revenue Fund (310101) | | | 17,537,429.90 | |
| 3106 | | RECEIVABLES | | | | |
| 310603 | | IMPRESTS | 24 | | 5,436,000.00 | |
| | 01 | Imprests | | | | |
| | | Sub Total Imprests (310603) | | | | |
| | | Sub-Total Receivables (3106) | | | | |
| | | TOTAL CURRENT ASSETS (31) | | | 22,973,429.90 | |
| 32 | | NON-CURRENT ASSETS | | | | |
| | | TOTAL NON-CURRENT ASSETS | | | | |
| | | TOTAL ASSETS | | | 22,973,429.90 | |

**BENDE LOCAL GOVERNMENT
BENDE**

STATEMENT 5.4

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2020**

**COMPARATIVE STATEMENT OF LIABILITIES/EQUITIES
FOR THE YEAR ENDED DECEMBER 31, 2020**

| Econ Code | | 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 | 31 | | 11,963,263.87 | |
| | | Sub-Total Contract Retention Fees (410101) | | | | |
| | | Sub-Total Deposits (4101) | | | | |
| 4102 | | LOANS AND DEBTS | | | | |
| 410201 | | Domestic Loan Stock | 32 | | 95,538,678.40 | |
| | 01 | Short Term Borrowings | | | | |
| | | Sub-Total Domestic Loan Stock | | | | |
| | | TOTAL CURRENT LIABILITIES (41) | | | 107,501,942.27 | |
| 43 | | CAPITAL & RESERVES | | | | |
| 4301 | | CAPITAL | | | | |
| 430101 | | Capital Represented by PPE | | | | |
| 4302 | | RESERVES | | | | |
| 430201 | | Accumulated Surplus / (Deficit) | | | | |
| | 01 | Accumulated Surplus / (Deficit) | 39 | | (84,528,512.37) | |
| | 02 | Prior Year Adjustment | | | | |

| | | | | | | |
|--|----|--|--|--|---------------|--|
| | 03 | Transitional Reserves | | | | |
| | | | | | | |
| | | TOTAL CAPITAL & RESERVES (43) | | | 22,973,429.90 | |
| | | | | | | |
| | | TOTAL LIABILITIES/EQUITIES | | | 22,973,429.90 | |

BENDE LOCAL GOVERNMENT BENDE

STATEMENT 6 NOTES TO THE ACCOUNTS FOR THE YEAR ENDED DECEMBER 31, 2020

| NOTE | DETAILS | REF. NOTE | 2020 | | 2019 |
|------|---|-----------|-----------------|-------------------------|------|
| | 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 | 1,186,396,336.2 | | |
| | Share of Exchange Gain Difference | 1b | 39,188,256.28 | | |
| | Share of Excess Bank Charges | 1c | 13,800,558.96 | | |
| | Share of Solid Minerals | 1d | 2,025,712.83 | | |
| | Share of Order of OAGF | 1e | 282,227.08 | | |
| | Share of Forex Equalization | 1f | 23,241,405.49 | | |
| | Share of Excess Crude | 1g | 27,238,629.97 | | |
| | Share of Non Oil Revenue | 1h | 34,402,520.41 | | |
| | Share of Intervention | 1i | 9,013,146.30 | | |
| | Total (Gross) FAAC Allocation to UMW LG | | | 1,335,588,793.53 | |

DETAILS

| 2020 | | | | | | | | | |
|--------------|-------------------------|----------------------|----------------------|----------------------|-------------------|---------------------|----------------------|----------------------|---------------------|
| MONTH | 1a | 1b | 1c | 1d | 1e | 1f | 1g | 1h | 1i |
| | Statutory Revenue | Exchange Gain | Excess Bank Charges | Solid Mineral | Order of OAGF | Forex Equalization | Excess Crude | Non Oil Revenue | Intervention |
| | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ | ₦ |
| Jan | 121,030,810.95 | 241,588.67 | 172,676.89 | | | | | | |
| Feb | 106,885,177.44 | 174,330.68 | | 3,464,384.90 | | | | | |
| Mar | 108,306,334.01 | 14,811,064.84 | | | | | | | |
| April | 84,463,281.10 | 6,280,402.80 | | | 282,227.08 | 2,025,712.83 | 27,238,629.97 | | |
| May | 95,280,083.12 | 6,562,293.76 | 265,631.23 | | | | | | |
| June | 100,086,529.59 | 10,233,253.73 | 13,099,903.8 | | | | | | |
| July | 126,666,360.82 | | | | | | | | |
| Aug | 118,676,186.49 | | | | | | | | |
| Sept. | 73,509,218.88 | | | 16,411,559.4 | | | | 11,789,913.42 | 9,013,146.30 |
| Oct | 76,028,149.28 | | 262,347.04 | | | | | 22,612,606.99 | |
| Nov | 87,927,990.33 | | | 1,793,314.47 | | | | | |
| Dec | 87,536,214.20 | 885,321.80 | | 1,572,146.64 | | | | | |
| TOTAL | 1,186,396,336.21 | 39,188,256.28 | 13,800,558.96 | 23,241,405.49 | 282,227.08 | 2,025,712.83 | 27,238,629.97 | 34,402,520.41 | 9,013,146.30 |

| 1b | Value Added Tax | | | | |
|----|---|----|------|----------------|----------------|
| | | | 2020 | | 2019 |
| | | | ₪ | ₪ | ₪ |
| | 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 | | 532,821,124.53 | 430,148,063.45 |

DETAILS

| 1b | MONTH | 2020 | | | 2019 |
|----|--------------|-----------------------|-----------|-----------------------|-----------------------|
| | | NET RECEIPT | DEDUCTION | TOTAL | TOTAL |
| | | ₪ | ₪ | ₪ | ₪ |
| | JANUARY | 36,872,416.72 | | 36,872,416.72 | 38,009,145.90 |
| | FEBRUARY | 34,690,935.92 | | 34,690,935.92 | 34,651,423.75 |
| | MARCH | 42,109,272.92 | | 42,109,272.92 | 33,748,008.45 |
| | APRIL | 32,665,619.33 | | 32,665,619.33 | 35,140,470.01 |
| | MAY | 36,195,928.10 | | 36,195,928.10 | 38,408,608.98 |
| | JUNE | 44,675,418.98 | | 44,675,418.98 | 39,289,325.86 |
| | JULY | 46,,100,717.14 | | 46,,100,717.14 | 33,979,555.45 |
| | AUGUST | 52,169,952.22 | | 52,169,952.22 | 31,890,713.51 |
| | SEPTEMBER | 49,227,667.68 | | 49,227,667.68 | 33,796,680.04 |
| | OCTOBER | 43,595,498.96 | | 43,595,498.96 | 38,176,481.45 |
| | NOVEMBER | 54,728,340.78 | | 54,728,340.78 | 32,807,049.77 |
| | DECEMBER | 59,789,355.78 | | 59,789,355.78 | 40,249,600.28 |
| | TOTAL | 532,821,124.53 | | 532,821,124.53 | 430,148,063.45 |

| NOTE | PARTICULARS | AMOUNT | TOTAL |
|----------|---|--------------|---------------------|
| | | ₱ | ₱ |
| 2 | Tax Revenue | | |
| | Other service taxes | 1,772,900.00 | |
| | Total Tax Revenue | | |
| 3 | Non - Tax Revenue | | |
| | | | |
| | LICENCES | | |
| | Bicycles licences & Hire permit/Others | 70,100.00 | |
| | Dried fish & meat licences | 366,800.00 | |
| | Hawker's permits | 500.00 | |
| | Abattoir/slaughter licences | 195,000.00 | |
| | Hiring services | 22,200.00 | |
| | Liquor licences | 91,500.00 | |
| | Trade permit licences | 606,200.00 | |
| | Sub-Total Licences | | 1,352,300.00 |
| | | | |
| | FEES | | |
| | <i>Court Summons/Oath fees</i> | 15,000.00 | |
| | <i>Tender fees</i> | 100,000.00 | |
| | <i>Bill board advertisement fees</i> | 285,728.00 | |
| | <i>Association fees</i> | 177,119.00 | |
| | <i>Birth & death registration fees</i> | 75,000.00 | |
| | <i>Development levies</i> | 604,500.00 | |
| | <i>Business/trade operating fees</i> | 260,200.00 | |
| | <i>Inspection fees</i> | 50,000.00 | |
| | <i>Parking fees</i> | 1,510,000.00 | |
| | <i>Building plan approval fees</i> | 27,000.00 | |
| | <i>Publication fees</i> | 130,000.00 | |
| | <i>Hospital service charges</i> | 32,000.00 | |
| | <i>Indigenship registration fees/Others</i> | 850,000.00 | |
| | Sub-Total Fees | | 4,116,547.00 |
| | | | |
| | EARNINGS | | |
| | <i>Earnings from ict services/Others</i> | 20,000.00 | |
| | Sub-Total Earnings | | 20,000.00 |
| | | | |

| | | | |
|-----------|--|----------------|-------------------------|
| | RENT ON GOVERNMENT BUILDING | | |
| | Rent on government quarters | 183,200.00 | |
| | Sub- Total Rents | | 183,200.00 |
| | | | |
| 9 | SALARY | | |
| | SALARIES AND WAGES | | |
| | Salary | 269,474,531.05 | |
| | Sub-Total Salaries and Wages | | 269,474,531.05 |
| | Housing fund contribution | | |
| | Sub-Total Allowances & Social Contributions | | |
| | | | |
| 11 | OVERHEAD COSTS | | |
| | | | |
| 11.1 | OVERHEAD COSTS BY FUNCTION | | |
| | Travel & Transport | 9,850,333.00 | |
| | Utilities | - | |
| | Materials & Supplies | 3,769,050.00 | |
| | Maintenance Services | 1,887,400.00 | |
| | Training | 532,000.00 | |
| | Other Service | 26,086,571.42 | |
| | Consulting and Professional Services | 12,536,000.00 | |
| | Fuel & Lubricants | 689,500.00 | |
| | Financial Charges | 101,169.49 | |
| | Miscellaneous Expenses | 33,630,850.00 | |
| | TOTAL | | 89,082,873.91 |
| 12 | TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC) | | |
| | Statutory deductions | 936,306,854.24 | |
| | Administrative | 449,427,290.03 | |
| | Other sundry deductions | 486,879,564.20 | |
| | Total | | 1,872,613,708.47 |

NOTE 12.1**PURCHASE/CONSTRUCTION OF ASSETS**

| | | ₦ | ₦ |
|--|---|----------------------|----------------------|
| | REFORM OF GOVERNMENT AND GOVERNANCE | | |
| | Rehabilitation/Repair of Residential Building | 700,000.00 | |
| | | | |
| | WATER RESOURCES AND RURAL DEVELOPMENT | | |
| | Providing portable water and distribution | 10,000,000.00 | |
| | | | |
| | ROAD TRANSPORTATION | | |
| | Construction of Bridges/Culverts | 5,000,000.00 | |
| | TOTAL | | 15,700,000.00 |

Note 22 CASH AND BANK BALANCES

| S/N | DETAILS | A/C NO | AMOUNT | TOTAL |
|-----|---|------------|---------------|----------------------|
| | | | ₦ | ₦ |
| A | CASH- IN- HAND | | | 124,614.93 |
| B | CASH AT BANKS: | | | |
| i | Zenith Bank plc, 41 Imo Lane off Uzuakoli Road, Umuahia | 1016431402 | 3,719.80 | |
| ii | Zenith Bank plc, 41 Imo Lane off Uzuakoli Road, Umuahia | 1016431632 | 48,055.12 | |
| iii | Zenith Bank plc, 41 Imo Lane off Uzuakoli Road, Umuahia | 1016431615 | 304,449.73 | |
| vi | FCMB | 4371692010 | 3,128.38 | |
| | | | | 359,353.03 |
| C | BALANCE AT JAAC | | 17,053,461.94 | 17,053,461.94 |
| | TOTAL CASH AT BANKS | | | |
| | TOTAL | | | 17,537,429.90 |

NOTE 24 RECEIVABLES

OUTSTANDING ADVANCES AS AT DECEMBER 31, 2020

| S/N | NAME | FOLIO | AMOUNT | TOTAL |
|-----|-------------------------|-------|--------------|---------------------|
| | | | ₦ | ₦ |
| 1. | John Mark | 9 | 850,000.00 | |
| 2 | Engr Ugochi Ojeh | 16 | 271,000.00 | |
| 3 | Hagin Elekwa Ogueji | 23 | 60,000.00 | |
| 4 | Mark C. S. | 25 | 45,000.00 | |
| 5 | Grace Paul | 32 | 15,000.00 | |
| 6 | Orji Iheukwumere | 36 | 145,000.00 | |
| 7 | Oliver Eme Chidi | 40 | 1,400,000.00 | |
| 8 | Anaba Alwell C. | 46 | 100,000.00 | |
| 9 | Dogo Akasco | 77 | 30,000.00 | |
| 10 | Okezie Linson Ejim | 81 | 5,000.00 | |
| 11 | Hon Boniface Anyamele | 84 | 200,000.00 | |
| 12 | Hon Ndukwe Anaeme | 88 | 200,000.00 | |
| 13 | Hon Chidebere K. Asonye | 90 | 720,000.00 | |
| 14 | Hon Akachukwu M. Okorie | 92 | 200,000.00 | |
| 15 | Hon. James S. Egwu | 94 | 200,000.00 | |
| 16 | Hon. Ogbonna Kelechi | 96 | 200,000.00 | |
| 17 | Hon. Uwom Iroezindu | 98 | 200,000.00 | |
| 18 | Hon. John C. Eke | 100 | 200,000.00 | |
| 19 | Chief Ray Anyasor | 110 | 300,000.00 | |
| 20 | Uchechukwu Kalu | 114 | 25,000.00 | |
| 21 | Uzoanya Peter | 126 | 45,000.00 | |
| 22 | Amaechi Chukwu | 128 | 25,000.00 | |
| | Total | | | 5,436,000.00 |

NOTE 31 DEPOSITS

OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2020

| S/N | NAME | FOLIO | AMOUNT | TOTAL |
|-----|----------------------------------|-------|--------------|----------------------|
| | | | N | N |
| | TRADE UNION | | | |
| 1. | Staff Welfare Scheme DUES | 19 | 612,400.00 | |
| 2 | LOGLA | 22 | 108,000.00 | |
| 3 | Administration Department Due | 23 | 260,250.00 | |
| 4 | Finance Department Dues | 28 | 432,500.00 | |
| 5 | Agriculture ,, ,, | 41 | 17,900.00 | |
| 6 | Socail Development welfare | 47 | 30,500.00 | |
| 7 | Goodwill Thrift Fund Association | 108 | 2,737,300.00 | 4,198,400.00 |
| | | | | |
| | MISCELLANEOUS | | | |
| 8 | Identification Card (I D Card) | 71 | 660,500.00 | |
| 9 | Unclaimed Salary | 92 | 1,117,633.87 | |
| 10 | All Workers Saving Fund | 108 | 5,986,730.00 | 7,764,863.87 |
| | Total | | | 11,963,263.87 |

Note 32 LOANS & DEBTS (SHORT TERM)

| S/N | DETAILS | A/C NO | AMOUNT | TOTAL |
|-----|----------------|------------|-----------------|-----------------|
| | | | N | N |
| A | CASH- IN- HAND | | | |
| B | CASH AT BANKS: | | | |
| v | UBA | 1023124351 | (95,538,678.40) | |
| | | | | |
| | TOTAL | | | (95,538,678.40) |