

REPORT OF THE AUDITOR GENERAL FOR

LOCAL GOVERNMENTS ON THE

ACCOUNTS OF THE SEVENTEEN LOCAL

GOVERNMENTS FOR THE YEAR ENDED

DECEMBER 31, 2021



OFFICE OF THE AUDITOR – GENERAL

FOR LOCAL GOVERNMENTS

ABIA STATE

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS ON THE ACCOUNTS OF THE SEVENTEEN LOCAL GOVERNMENTS OF ABIA STATE FOR YEAR ENDED DECEMBER 31, 2021.**

**INTRODUCTION**

The general purpose Financial Statements of the seventeen(17) Local GovernmentsofAbia Statefor year ended December 31, 2021 have been audited in accordance with sections 125(2) of the constitution of Federal Republic of Nigeria 1999; 101(1) 0f Abia State Local Government Law No 2 2006; and 30 (1) of Abia State Audit Law 2021. The General Purpose Financial Statements are correct subject to the comments in this report and the existence of the assets have also been substantiated. The audited financial statements and inspection reports were issued to Abia State House of Assembly, the Executive Governor and all concern authorities in accordance with relevant statutory provisions of the law.

2. **STATEMENT OF FINANCIAL RESPONSIBILITY**

It is the responsibility of the Treasurers of seventeen(17) Local Governments ofAbia State to prepare and present the Financial Statements to the Auditor-General in accordance with the appropriate section of the constitution of Federal Republic of Nigeria 1999 and Finance (Control and Management) Act 1958, as amended within 90 days after the expiration of the financial year.

3. **STATEMENT OF RESPONSIBILITY OF AUDITOR-GENERAL**

It is my responsibility to audit the accounts and form an independent opinion based on General Purpose Financial Statements and accompanying Accounts prepared and submitted to me by the Treasurers of seventeen(17) Local GovernmentsofAbia State, and to report thereupon in consonance with the Constitution of the Federal Republic of Nigeria and other extant authorities.

1. **STATE OF ACCOUNTS**

The General Purpose Financial Statements of the seventeen Local Governments of Abia State have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) accrual basis. The financial statements prepared by each of the Local Governments where all funds, including allocations by the State/Local Government/Joint Accounts Allocation Committee (SLGJAAC) was recognized, have been audited and reported upon as stated in **Appendix "A" of this report.** Audit noted great level of non-compliance with laid down procedures of the retirement of payment vouchers as contained in Financial Memorandum (FM) 14:4-10. This development is against probity, accountability and prudence which are the hallmarks of good Accounting system and governance. Particular attention is required on the following:

1. Unretired Operational advance.
2. Internally Generated Revenue.
3. Non presentation of Financial Statements on schedule
4. Non remittance of revenue as required.
5. Unproduced Revenue earning receipt books.
6. Respond to Audit queries
7. Careless handling of financial records
8. Fixed Asset Register
9. Payments contrary to the Law.
10. **BUDGET OVERVIEW AND PERFORMANCE**
11. REVENUE: The estimated internally generated revenue of the seventeen Local Governments for the year 2021 recorded a low performance. The sum of N 297,932,942.53 was earned as internal revenue for the seventeen Local Governments against the estimated sum of N627,944,600. This is about 47.45% performance. Also the sum of N42,014,876,749 was budgeted for statutory revenue **see Appendix “B”,** but the sum of N33,630,479,817.28 was received by the seventeen Local Governments during the year under review, representing approximately 80% performance. Details of internally generated revenue and statutory allocation of the Seventeen Local Government are contained in **notes 1-3**

All in all, a total income of N33,928,412,759.81 accrued to the seventeen Local Governments in the 2021, out of which 0.09% or 3.160  (N297,932,942.53) was generated as Independent Revenue (IGR) by the seventeen Local Governments.

Besides, audit observed a significant increase of about 21.14% in the independent revenue (IGR) of the seventeen Local Governments when compared with year 2020 performance. Audit also observed that the proportion of revenue windows contracted out to illegal consultants and cronies by some of the local governments is not encouraging when their performance is compared with budgeted provisions in the financial year under review. The following deficiencies were noticed:

1. There are no record of engagement of some of the revenue consultants.
2. Remittances were not made appropriately.
3. Appropriate records/ accounts were not prepared as required by standards.

(IV) Loss of funds were recorded.

In addition**, Audit observed with dismay poor remittance, lack of transparency and accountability on Local Government revenue windows held by Abia State Internal Revenue Service (ABIRS) and Abia State Advertisement Agency (ABSAA).** It is very unfortunate and regrettable that these state revenue Agents have refused to honour the memorandum of understanding on collections and remittance of Local Governments revenue windows assigned to them. There is urgent need to caution these state revenue agents so as to rescue the Local Governments from imminent collapse.

The aforementioned problems coupled with adverse effects of post ‘COVID19’ and insecurity of lives and properties in the country contributed immensely to the poor performance recorded on Independent Revenue (IGR) during the year under review.

While deliberate efforts should be made by management of the Seventeen Local Governments to improve her earned income on Independent Revenue (IGR), **Audit is of the opinion that the seventeen Local Governments should stop the engagement of illegal consultants and cronies in collection of Revenue and use her Revenue collection Officers under thorough supervision. Also, the Local Governments should embrace electronic revenue collection mechanism to avoid diversion of funds and other illicit activities militating against proper accountability of internal revenue of the Local Governments.**

**STATISTICAL ANALYSIS KEY**

|  |  |  |
| --- | --- | --- |
| **S/N** | **Revenue** | **Distribution** |
| **1** | Statutory Allocation | 356.84% |
| **2** | Internally Generated Revenue | 3.160 |
|  | **Total** | **3600** |

(II) EXPENDITURE: The total budgeted expenditure of the seventeen Local Governments for the year 2021 was N42,912,293,919 **see Appendix “B1”,** but only the sum of N32,575,084,962.90 was actual expenditure incurred approximately 76% performance, and a savings of N10,337,208,956.10 (24.09% + variance) for the year under review.

1. **FISCAL OPERATION REPORT (FOR)**

(i) Total Recurrent Expenditure: Total Revenue Ratio

32,575,084,962.90 100

33,928,412,759.81 1 = **96.01%** **or 345.620**. This shows that **96.01%** of the seventeen Local Governments revenues were incurred on recurrent expenditure alone. This shows that the greater the Percentage of revenue earned were spent on recurrent expenditures most especially salaries and wages. This was not good enough for the development of the Local Government Areas.

**STATISTICAL ANALYSIS KEY**

|  |  |  |
| --- | --- | --- |
| S/N | Expenditure | Distribution |
| 1 | Personnel Cost | 84.780 |
| 2 | Overhead Cost | 28.020 |
| 3 | Transfer Payments | 222.010 |
| 4 | Repayments | 25.13o |
|  | Total | 3600 |

(ii) Personnel Expenses: Total Recurrent Expenditure

7,672,718,509.30 100

32,575,084,962.90 1 = **23.48% or 84.780**. This ratio implies that the personnel cost of the seventeen Local Government took a reasonable percentage of the recurrent expenditure within the period under review.

(iii) Personnel Expenses: Total Revenue

7,672,718,509.30 100

33,928,412,759.81 1 = **22.56% or 81.410**.This shows that less than one quarter of the total revenue of the seventeen Local Governments were incurred on personnel expenses of the staff within the period.

(iv) Other Recurrent Expenditure: Total Income

2,490,236,6453.50 100

33,928,412,759.81 1 = **77.44% or 278.590**. This shows that greater percentage of the recurrent expenditure of the seventeen Local Government were incurred on other recurrent expenditure mainly transfer payments to other government entities like Local Government Education Authorities, Health Authorities etc for payment of their staff salaries within the period under review .

(v) Quick Ratio: The quick or acid test ratio is applied to measure the ability of the seventeen Local Government to pay off their current liabilities without liquidating any inventory. Thus, inventory is excluded from current assets reported in the Financial Statement of the seventeen Local Governments under review. However, the ratio of 1:1.26 did not guarantee double assurance of credit stability for the seventeen Local Governments in the year 2021 under review.

1. **INTERNAL CONTROL AND INTERNAL CHECKS**

During the period under review, the Internal Audit of the seventeen Local Governments of Abia State was not effective in operation as expected by office of Auditor General for Local Governments, as most of the lapses observed by Audit Inspection Officers ought to have been discovered and corrected. **Sincerely, the internal control system in the seventeen Local Governments in Abia State was weak**. **None of the Internal Auditors wrote quarterly reports for the attention of their chairman and Auditor General for Local Governments during the period under review**. In the light of the foregoing**, Internal Auditors in the seventeen Local Governments must be made to be alive to their responsibilities henceforth.**

1. **NET SURPLUS/(DEFICIT):**

The net surplus/(deficit) of the seventeen Local Government for year ended December 31, 2021 was N3,318,906,970.96.

1. **RECEIVABLES AND PAYABLES**

A total sum of N 208,939,934.75 and N2,888,952,373.39 only accrued to the seventeen Local Governments as receivables and payables respectively during the year under review. Audit observed that outstanding salaries constituted greater proportion of the payables noted in the financial statements.

1. **INVESTMENT**

There was no investment portfolios presented for audit by the seventeen Local Governments of Abia State during the year 2021. Other business concerns were moribund due of lack of funds and poor management of the assets. **Audit is of the opinion that operators of the Local Governments should make serious efforts to establish and reactivate her business ventures to boost her internally generated revenue and reduce redundancy and dependence on Statutory Allocations from Federation Account.**

The State Government should encourage the Local Governments in this direction.

1. **REVENUE AUDIT**
2. **UNPRODUCED REVENUE EARNING BOOKS**

Audit observed with dismay that some Revenue Collection Officers, Revenue Contractors and Agents in some Local Governments did not present some of the revenue earning receipt books for audit in the year 2021. **See Appendix “C”**

1. **REVENUE SHORT ACCOUNTS:**

The under listed staff of Umuahia South Local Government short accounted for revenue collected as follows:

1. God’stime Chikiezie – N 90,300.00 (Receipt No 3650)
2. Samuel Ukwuem – N50,000 (0051 - 0100)

**Audit recommend that management of the affected Local Governments should ensure that all revenue earning receipt books in the custody of the Revenue Collectors as contained in Appendix “C” and Audit Inspection Report should be made available for audit without further delay.** Meanwhile, salaries of the affected staff **should be put on hold pending presentation of the receipt books for audit**. **Clearance must be obtained from office of the Auditor General** **for Local Governments before the reinstatement of their salaries; moreso, management should ensure recovery of short accounted funds from salaries of the affected staff and forward evidence of recovery to the Auditor General for Local Governments Abia State for further action.**

**(12) MANAGEMENT OF LOCAL GOVERNMENT ASSETS/PROJECTS**

Audit noted that lots of assets and projects in the seventeen Local governments of Abia State are in poor condition due to careless usage, lack of maintenance, lack of continuity, lack patriotism and cannibalization. These facts are attested to by the state of under listed Local Governments assets:

(i) Secretariat buildings

(ii) Motor vehicles

(iii) Staff quarters

(iv) Boreholes

(v) Poultry buildings

(vi) Farmlands

(Vii) Modern market under construction

(viii) Petrol station (completed and under construction)

(ix) Office Furniture, fittings and equipment

(X) Other investment assets like rice mills, fish ponds etc.

In order to forestall total damage, further deterioration and outright loss of these assets/projects, **Audit recommend that the Local Governments should compile a list of such assets/projects in their domain and come up with financial implications of putting them into useful state**. In addition, **the Local Governments should open and update regularly her fixed assets register.** This would help to keep abreast of all the assets of the local Governments at any point in time. It would equally guide against loss of the assets.

**In compliance with best practices and requirement of IPSAS accrual, these assets should be properly revalued and built into the general purpose of Financial Statements of the Local Governments**.

1. **CONTROL OF EXPENDITURE**

Audit queries amounting to the sum of N37,908,926.70 disallowance have been raised for some expenditures made during the year 2021 in the seventeen Local Governments of Abia State. Details of the Audit queries are contained in inspection report of individual Local Governments. These queries have been forwarded to the management of the affected Local Governments and other concern authorities for necessary actions.

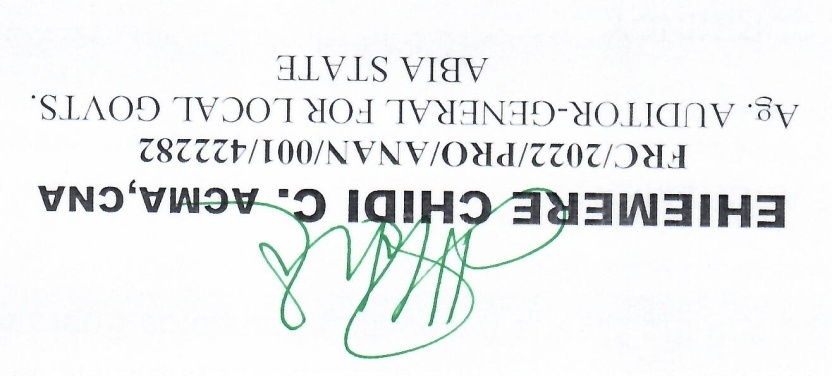
**Audit advise that extant rules and regulations should always be observed in the operations of the Local Governments funds. Also, Audit queries should be given prompt attention whenever they are issued, as Audit will not hesitate to sanction any erring Officer henceforth in line with extant rules.**

1. **STATEMENT OF OPINION OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS**

In compliance with section 101 (1) of Abia State Local Government Law 2006 and 30(1) of Abia State Audit law 2021, I have examined the General Purpose Financial Statements of the seventeen Local Governments of Abia State where all funds including allocations by the State/Local Government Joint Allocation Account Committee (JAAC) for the year ended December 31, 2021 was recognized.

The Audit was conducted in accordance with International Organisation of Supreme Audit Institution guidelines on auditing, Generally Accepted Public Sector Auditing Standards and Other Financial Regulatory Authorities. These standards require compliance with ethical requirements, plan and performance of the audit to obtain reasonable assurance that the financial statements are free from material misstatements whether due to fraud or error. Also, I evaluated the overall adequacy of the presentation of information in the financial statements. Projects and Programmes were verified in line with the concept of performance Audit.

In the course of my audit, I obtained all relevant information and explanations required for the purpose of the audit, and in my opinion, the statements of financial performance, financial position, cash flow, comparison of Budget and Actual, and the accompanying notes of various Local Governments exhibit a true and fair view of the financial position of the Local Governments for the year ended December 31, 2021, in line with International Public Sector Accounting Standards(IPSAS) subject to the observations and comments contained in this report.



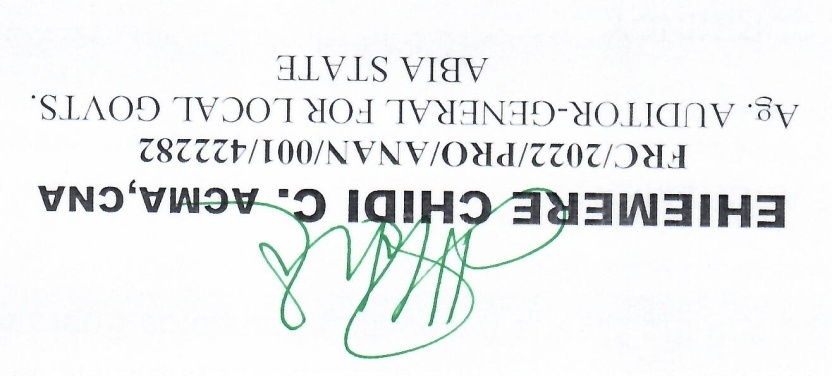
**AUDIT CERTIFICATE**

The general purpose financial statements of the seventeen Local Government**s** for year ended December 31, 2021 have been examined by me, in accordance with sections 125(2) of the constitution of Federal Republic of Nigeria 1999; 101(1) 0f Abia State Local Government Law No 2 2006; and 30 (1) of Abia State Audit Law 2021.

The audit was conducted in accordance with International Standards on Auditing (ISA) and International Organisation of Supreme Audit Institutions (INTOSAI) Auditing Standards. The Financial Statements were prepared in line with IPSAS Accrual Basis. In addition, all projects were verified in line with the concept of value for money audit.

All funds, including allocation by the State/Local Government Joint Accounts Allocation Committee (SLGJAAC) as at December 31, 2021 were 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 seventeen Local Governments for the year 2021. Thus I attest to the completeness of State/Local Government Joint Accounts Allocation Committee (SLGJAAC) funds as contained in the financial statements based on the available records.

I obtained all relevant information and explanations required for the purpose of the audit; and certify that in my opinion, the **General Purpose** **Financial Statements** give a **true and fair** view of the state of affairs of the **Local Governments** as at December 31, 2021, in line with International Public Sector Accounting Standards subject to the observations and comments in this report.



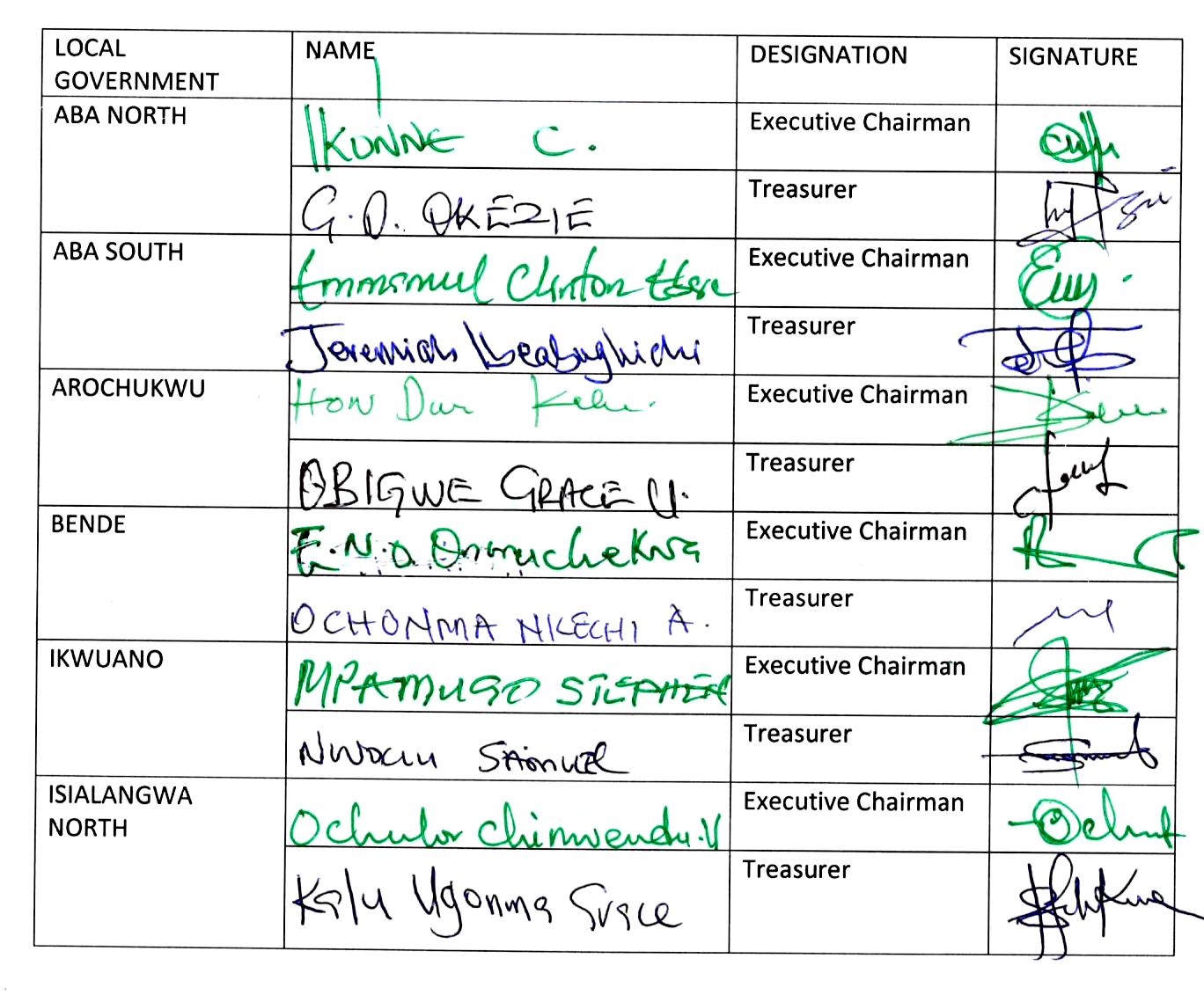
**RESPONSIBILITY FOR FINANCIAL STATEMENTs**

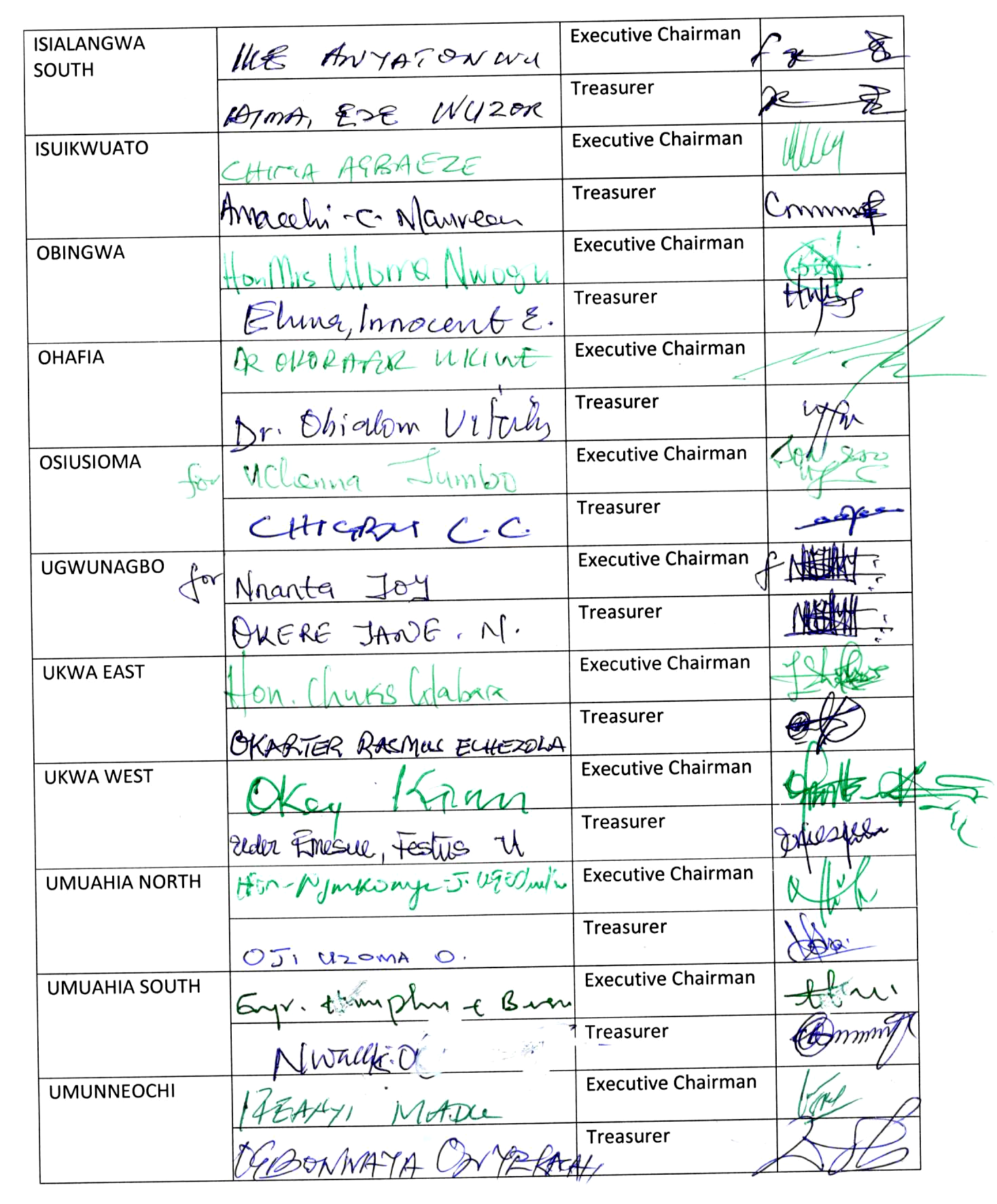
The Financial Statements have been prepared by the Treasurers of the seventeen Local Governments based on the available records and in accordance with IPSAS Accrual Accounting for all Public Sectors Entities (PSE) in Nigeria.

To the best of our knowledge, the system of internal control had operated adequately throughout the reporting period, and the statements represent a true and fair view of the Financial Positions of the Local Governments.

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with International Public Sector Accounting Standards (IPSAS) Accrual Accounting for all Public Sector Entities (PSE) in Nigeria.

In our opinion, these General Purpose Financial Statements fairly reflect the financial position of the Local Governments in Abia Stateas at the year ended December 31, 2021.





**STATEMENT OF ACCOUNTING POLICIES (IPSAS 1)**

(1) **BASIS OF PREPARATION/STATEMENT OF COMPLIANCE**

The General Purpose Financial Statements have been prepared in accordance with relevant provisions of International Public Sector Accounting Standards (IPSAS) Accrual basis that recognizes transactions as events occurred whether expenses are paid or not and revenue received or outstanding, and under the guidelines of Financial Memoranda in conformity with National Chat of Accounts (NCOA) and the Nigeria Accounting Standards Board for Public Sector Reporting.

(2) **BASIS OF MEASUREMENT**

These General Purpose Financial Statements have been prepared under the historical cost convention**.**

(3) **REPORTING CURRENCY**

The General Purpose Financial Statements were presented in Nigerian Naira, which is the functional currency of the Local Governments.

(4) **COMPARATIVE INFORMATION**

The Financial statements presented contained the last year actual figures for ease of comparison.

(5) **BUDGET INFORMATION**

The Annual Budget was prepared in accordance with IPSAS Accrual Basis. All planned cost and incomes were presented in a single statement to determine the needs of the Local Government Council.

(6) **GOING CONCERN**

The General Purpose Financial Statements have been prepared on a going concern basis.

(7) **RECOGNITION OF** **REVENUE**

**(a) REVENUE FROM EXCHANGE TRANSACTIONS**

Revenue from sale of goods are recognized when the amount of revenue is measured reliably, and it is probable that the economic benefit of service potential associated with the transaction will flow to the entity, the significant risks and rewards of ownership have been transferred to the purchaser, usually on delivery of goods.

(b) **REVENUE FROM NON-EXCHANGE TRANSACTIONS**

Revenue from non-exchange transactions such as fees, taxes, and fines are recognized when the events occurred and the assets recognition criteria are met.

(8) **EXPENSES**.

All expenses are recognized in the period they were incurred or when the related services were enjoyed, irrespective of when the payments were made.

(9) **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 Statement (GPFS).

(10) **CASH AND CASH EQUIVALENT**

Cash and Cash equivalent include cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments with original maturity of not more than three (3) months, which are readily convertible to known amount of cash and subject to insignificant risk of changes in value, and are reported under Current Assets in the Statement of Financial Position.

(11) **RECEIVABLES**.

Receivable from non-exchange transactions include fees, taxes, and fines as well as social benefit receivables that did not arise out of a contract.

(12) **INVENTORIES**.

Inventories are valued initially at cost and subsequently at the lower of cost and net realizable value using First-In-First-Out (FIFO) method.

(13) **PROPERTY, PLANT & EQUIPMENT (PPE)**

All PPE are stated at historical cost less accumulated depreciation. Cost here, include purchase price and other expenditures that are directly attributable to the acquisition of the items. Major repairs and maintenance that substantially improved the life span of the PPE are capitalized while normal repairs are expensed. When specific parts of PPE are required to be replaced at intervals, the entities recognizes such parts as individual assets with specific usual lives and depreciates them accordingly

(14) **INVESTMENT PROPERTY**

These are cost generating property owned by the Local Governments and were treated the same with PPE.

(15) **DEPRECIATION**

Depreciation on PPE and investment property were charged on a straight line basis over their expected useful lives less estimated residual value using the appropriate rates. The rates are as follows:

|  |  |
| --- | --- |
| **Assets** | **Depreciation rates (%)** |
| Land and building | 2 |
| Motor vehicle | 20 |
| Furniture | 10 |
| Equipment | 15 |
| Plant and machinery | 15 |
| Investment property | 5 |

(16) **UNREMITTED DEDUCTIONS**.

Unremitted deductions are monies owed to third parties such as tax authorities, schemes, associations and other government agencies. These include tax and other deductions made at source.

(17) **PAYABLES.**

These are outstanding salaries and allowances and are recognized at fair value.

(18) **BORROWINGS.**

Borrowings are recognized initially at fair value, net of transaction cost incurred.

(19) **TRANSFER TO OTHER GOVERNMENT ENTITIES**

Transfer to other Government entities are not exchange items and are recognized as expenses in the Statement of Financial Performance.

**CONSOLIDATED POSITION OF REVENUE**

**FOR THE SEVENTEEN LOCAL GOVERNMENTS OF ABIA STATE**

**FOR THE YEAR ENDED DECEMBER 31, 2021**

|  |  |  |  |
| --- | --- | --- | --- |
| **REVENUE**  **JANUARY -DECEMBER 2020**  **N** | **DETAILS** | **NOTE** | **REVENUE**  **JANUARY -DECEMBER 2021**  **N** |
| 30,382,680,438.51 | Statutory revenue | 1 | 33,630,479,817.28 |
| 38,155,558.08 | Tax revenue | 2 | 63,536,238.33 |
| 196,748,277.14 | Non-tax revenue | 3 | 234,396,704.20 |
| 3,404,000,000.00 | Other capital receipt |  | - |
| 485,753,047.51 | Transfer from consolidate fund (opening balance) |  | - |
| **34,507,337,321.24** | **Total** |  | **33,928,412,759.81** |

**CONSOLIDATED POSITION OF EXPENDITURE FOR THE SEVENTEEN LOCAL GOVERNMENTS OF ABIA STATE**

**FOR THE YEAR ENDED DECEMBER 31, 2021.**

|  |  |  |  |
| --- | --- | --- | --- |
| **EXPENDITURE**  **JANUARY - DECEMBER 2020**  **N** | **DETAILS** | **NOTE** | **EXPENDITURE**  **JANUARY - DECEMBER 2021**  **N** |
| 9,488,437,001.12 | Salaries and wages | 11 | 7,672,718,509.30 |
| 1,865,248,887.50 | Overhead costs | 13 | 2,525,337,958.95 |
| 22, 260,004,668.09 | Transfer to other government entities | 21 | 20,090,992,159.64 |
| 287,748,980.25 | Purchase/construction of Assets |  | - |
| - | Repayment of borrowings |  | 2,276,036,335.33 |
| **34,261,439,536.96** | **Total** |  | **32,575,084,963.22** |

**CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL REVENUE AND EXPENDITURE FOR THE SEVENTEEN LOCAL GOVERNMENTS OF ABIA STATE**

**FOR THE YEAR ENDED DECEMBER 31, 2021.**

**REVENUE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **2020**  **ACTUAL**  **N** | **REVENUE** | **NOTE** | **ACTUAL 2021**  **N** | **FINAL BUDGET 2021**  **N** | **VARIANCE ON FINAL BUDGET %** | **REMARKS** |
| 30,382,680,438.51 | Statutory revenue | 1 | 33,630,479,817.28 | 42,014,876,749 | 20 | Short fall |
| 38,155,558.08 | Tax revenue | 2 | 63,536,238.33 | 156,044,000 | -59 | Short fall |
| 196,748,277.14 | Non-tax revenue | 3 | 234,396,704.20 | 471,900,600 | -50 | Short fall |
| 485,753,047.51 | Transfer from consolidate fund (opening balance) |  | - | 269,472,570 | 100- | Short fall |
| 3,404,000,000.00 | Other capital receipt | 4 | - | - | - | - |
| **34,507,337,321.24** | **Total Revenue** |  | **33,928,412,759.81** | **42,912,293,919** | **21** | **Short fall** |

**EXPENDITURE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ACTUAL 2020**  **N** | **EXPENDITURE** | **NOTE** | **ACTUAL 2021**  **N** | **FINAL BUDGET 2020**  **N** | **VARIANCE ON FINAL BUDGET %** | **REMARKS** |
| 9,488,437,001.12 | Salaries and wages | 5 | 7,672,718,509.30 | 21,740,617,301 | 64.72 |  |
| 1,865,248,887.50 | Overhead cost | 6 | 2,535,337,958.95 | 4,462,945,020 | 43.20 |  |
| 22, 620,004,668.09 | Transfer to other government entities | 7 | 20,090,992,159.64 | 7,112,223,531 | 182.48 |  |
| 287,748,980.25 | Purchase/construction of Assets | 12 | - | 9,596,508,067 | 100+ |  |
|  | Repayment of borrowings |  | 2,276,036,335.33 | - | 100 - |  |
| **34,261,439,536.96** | **Total** |  | **32,575,084,963.22** | **42,912,293,919.24** | **24.55** |  |

**245,897,784.28** Net surplus/(deficit) for the period **3,318,906,970.96**

POSITION OF NET SURPLUS/ DEFICITS

|  |  |  |  |
| --- | --- | --- | --- |
|  | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 288,234,541.01 | 81,128,758.63 |
| 2 | ABA SOUTH | 267,968,489.45 | 162,934,610.25 |
| 3 | AROCHUKWU | 226,453,696.81 | 7,688,813.49 |
| 4 | BENDE | 202,443,205.66 | (84,528,512.37) |
| 5 | IKWUANO | 120,616,596.23 | (44,857,754.03) |
| 6 | ISIALANGWA NORTH | 172,806,748.35 | (62,400,690.07) |
| 7 | ISIALANGWA SOUTH | 46,546,760.64 | (128,776,471.15) |
| 8 | ISUIKWUATO | 297,625,891.56 | (6,689,014.53) |
| 9 | OBINGWA | 121,298,750.86 | 102,035,977.80 |
| 10 | OHAFIA | 49,608,576.34 | 31,545,838.98 |
| 11 | OSISIOMA | 702,699,404.52 | 17,289,392.97 |
| 12 | UGWUNAGBO | 145,933,434.74 | 18,487,904.41 |
| 13 | UKWA EAST | 105,367,441.60 | (54,352,119.71) |
| 14 | UKWA WEST | 195,904,898.75 | (21,059,508.62) |
| 15 | UMUAHIA NORTH | 149,281,626.06 | 138,336,232.37 |
| 16 | UMUAHIA SOUTH | 204,941,565.04 | 102,666,930.62 |
| 17 | UMUNNEOCHI | 21,175,343.34 | (13,552,604.76) |
|  | **TOTAL** | **3,318,906,970.96** | **245,897,784.28** |

Details of Govt. Share of FAAC Note 1

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 1,724,714,413.57 | 1,556,543 527.97 |
| 2 | ABA SOUTH | 2,938,459,826.80 | 2,649,467 617.72 |
| 3 | AROCHUKWU | 2,012,552,064.59 | 1,820 960 554.66 |
| 4 | BENDE | 2,069,090,654.86 | 1 868 409 918.06 |
| 5 | IKWUANO | 1,869,362,772.53 | 1 689267 605.07 |
| 6 | ISIALA NGWA NORTH | 1,932,479,381.60 | 1 746 346 371.02 |
| 7 | ISIALA NGWA SOUTH | 1,867,284,795.16 | 1 688 320 172.17 |
| 8 | ISUIKWUATO | 1,807,270,141.19 | 1 635 895 103.75 |
| 9 | OBINGWA | 2,014,419,127.98 | 1 821 381 980.22 |
| 10 | OHAFIA | 2,216,643,877.45 | 2,011 531 015.23 |
| 11 | OSISIOMA | 2,149,543,787.59 | 1 931 796 652.79 |
| 12 | UGWUNAGBO | 1,656,390,597.83 | 1 458 036 262.72 |
| 13 | UKWA EAST | 1,530,819,832.24 | 1 374 346 443.52 |
| 14 | UKWA WEST | 1,601,323,867.82 | 1 447 328 126.93 |
| 15 | UMUAHIA NORTH | 2,259,645,933.55 | 2 099 060 304.48 |
| 16 | UMUAHIA SOUTH | 2,006,815,350.80 | 1 800 493 345.45 |
| 17 | UMUNNEOCHI | 1,973,663,391.78 | 1 783 495 382.75 |
|  | **TOTAL** | **33,630,479,817.28** | **30,382,680 438.51** |

Details of Tax Revenue Note 2

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 3,803,980.00 | 2,096 431.08 |
| 2 | ABA SOUTH | 27,520,256.69 | 10, 862 00.00 |
| 3 | AROCHUKWU | 964,000.00 | - |
| 4 | BENDE | 636,600.00 | 1772 900.00 |
| 5 | IKWUANO | 3,480,100.00 | 1,227,200.00 |
| 6 | ISIALA NGWA NORTH | - | 1770, 000.00 |
| 7 | ISIALA NGWA SOUTH | 55,000.00 | 779,500.00 |
| 8 | ISUIKWUATO | 4,616,361.34 | 1974, 200.00 |
| 9 | OBINGWA | 2,241,100.00 | 619 300.00 |
| 10 | OHAFIA | 930,700 | 249,200.00 |
| 11 | OSISIOMA | 8,641,632.50 | 5, 336, 318.00 |
| 12 | UGWUNAGBO | 125,000.00 | 1, 430, 600.00 |
| 13 | UKWA EAST | 150,000.00 | 990,560.00 |
| 14 | UKWA WEST | 3,961,506.96 | 789, 560.00 |
| 15 | UMUAHIA NORTH | 3,024,326.30 | 3 292, 322.00 |
| 16 | UMUAHIA SOUTH | 3,136,074.49 | 3, 962, 451.00 |
| 17 | UMUNNEOCHI | 249,600.05 | 1 003 000.00 |
|  | **TOTAL** | **63,536,238.33** | **38, 155, 558.08** |

Details of Non Tax Revenue Note 3

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 17,664,.839.47 | 48,485,443.15 |
| 2 | ABA SOUTH | 21,478,144.46 | 28,438 500.00 |
| 3 | AROCHUKWU | 2,087,499.77 | 6435 288.87 |
| 4 | BENDE | 8,467,146.61 | 5672,047.00 |
| 5 | IKWUANO | 6,640,966.00 | 8070 372.74 |
| 6 | ISIALA NGWA NORTH | 5,029,538.00 | 7,006,784.00 |
| 7 | ISIALA NGWA SOUTH | 6,967,522.18 | 9426 959.83 |
| 8 | ISUIKWUATO | 17,400,398.77 | 8,459 870.36 |
| 9 | OBINGWA | 27,797,551.95 | 9,859 922.92 |
| 10 | OHAFIA | 7,837,150.80 | 9 483 510.00 |
| 11 | OSISIOMA | 78,608,246.00 | 10,239 889.74 |
| 12 | UGWUNAGBO | 15,681,378.56 | 11,144,944.00 |
| 13 | UKWA EAST | 1,570,219.00 | 2 269 049.11 |
| 14 | UKWA WEST | 697,320.00 | 3, 601, 329.92 |
| 15 | UMUAHIA NORTH | 13,022,965.07 | 11, 596,010.52 |
| 16 | UMUAHIA SOUTH | 16,817,975.07 | 11, 333,517.87 |
| 17 | UMUNNEOCHI | 4,292,682.00 | 5 224 837.11 |
|  | **TOTAL** | **234396704.20** | **196 748 277.14** |

Details of Actual Salaries & Wages Note 11

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 450,150,000.00 | 891 608 996.14 |
| 2 | ABA SOUTH | 860,015,885.75 | 939 784 006.58 |
| 3 | AROCHUKWU | 234,443,291.43 | 730,476 375.64 |
| 4 | BENDE | 464,979,160.92 | 269 474,531.05 |
| 5 | IKWUANO | 461,653,144.95 | 417 522 841.15 |
| 6 | ISIALA NGWA NORTH | 454,224,963.55 | 400 430 250.00 |
| 7 | ISIALA NGWA SOUTH | 495,302,755.52 | 738 441 232.13 |
| 8 | ISUIKWUATO | 283,341,183.29 | 298,966 134.69 |
| 9 | OBINGWA | 523,907,655.35 | 430,541,700.00 |
| 10 | OHAFIA | 692,672,087.21 | 373 007,379.92 |
| 11 | OSISIOMA | 285,912,832.23 | 987 633 160.00 |
| 12 | UGWUNAGBO | 287,884,910.40 | 474 619 642.53 |
| 13 | UKWA EAST | 326,066,877.00 | 251,190 708.35 |
| 14 | UKWA WEST | 338,194,510.58 | 468 671 638.80 |
| 15 | UMUAHIA NORTH | 395,679,247.32 | 776,435 676.14 |
| 16 | UMUAHIA SOUTH | 642,114,489.46 | 653,393 191.94 |
| 17 | UMUNNEOCHI | 476,175,514.34 | 386,239 536.05 |
|  | **TOTAL** | **7,672,718,509.30** | **9,488,437,001.12** |

Details of Actual Overhead Cost Note 13

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 88,371,963.82 | 84,946,554.30 |
| 2 | ABA SOUTH | 218,000,000.00 | 200,977 300.00 |
| 3 | AROCHUKWU | 92,784,121.13 | 101 403 275.14 |
| 4 | BENDE | 170,358,122.21 | 89,082 873.91 |
| 5 | IKWUANO | 138,456,451.24 | 116,818,265.85 |
| 6 | ISIALA NGWA NORTH | 84,800,800.00 | 305 800,000.00 |
| 7 | ISIALA NGWA SOUTH | 101,081,577.54 | 42,982,267.66 |
| 8 | ISUIKWUATO | 143,130,285.19 | 63 293 486.25 |
| 9 | OBINGWA | 185,488,778.03 | 58,428,996.00 |
| 10 | OHAFIA | 150,200,201.86 | 106 473 9113.98 |
| 11 | OSISIOMA | 402,901,433.96 | 120088 779.97 |
| 12 | UGWUNAGBO | 128,564,250.25 | 89 634 757.45 |
| 13 | UKWA EAST | 88,702,871.34 | 46,121 200.00 |
| 14 | UKWA WEST | 85,508,518.10 | 82,030 072.02 |
| 15 | UMUAHIA NORTH | 203,492,766.55 | 125,750 440.42 |
| 16 | UMUAHIA SOUTH | 143,023,774.61 | 107 599 131.22 |
| 17 | UMUNNEOCHI | 110,472,043.12 | 123,817 573.33 |
|  | **TOTAL** | **2,535,337,958.95** | **1,865,248,887.50** |

Details of Depreciation Charges Note 16

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 21,855,001.59 |  |
| 2 | ABA SOUTH | 22,062,500.00 |  |
| 3 | AROCHUKWU | 13,516,451.74 |  |
| 4 | BENDE | 24,948,000.00 |  |
| 5 | IKWUANO | 13,147,168.99 |  |
| 6 | ISIALA NGWA NORTH | 28,500,000.00 |  |
| 7 | ISIALA NGWA SOUTH | 12,038,708.54 |  |
| 8 | ISUIKWUATO | 20,362,500.00 |  |
| 9 | OBINGWA | 14,434,446.86 |  |
| 10 | OHAFIA | 15,545,866.11 |  |
| 11 | OSISIOMA | 48,188,297.50 |  |
| 12 | UGWUNAGBO | 23,142,187.60 |  |
| 13 | UKWA EAST | 19,447,043.74 |  |
| 14 | UKWA WEST | 16,728,915.00 |  |
| 15 | UMUAHIA NORTH | 12,992,179.00 |  |
| 16 | UMUAHIA SOUTH | 14,762,126.75 |  |
| 17 | UMUNNEOCHI | 18,750,000.00 |  |
|  | TOTAL | **340,421,393.42** |  |

Details of Transfers to other Govt. Entities Note 21

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 897,571,726.62 | 764 528 621.70 |
| 2 | ABA SOUTH | 1,619,411,352.75 | 1,642,773,541.49 |
| 3 | AROCHUKWU | 1,448,406,003.25 | 1236,610,367.63 |
| 4 | BENDE | 1,215,465,912.68 | 1 872 613 708.47 |
| 5 | IKWUANO | 1,145,610,477.12 | 1,396,819,679.99 |
| 6 | ISIALA NGWA NORTH | 1,197,176,407.71 | 1311 326,103.20 |
| 7 | ISIALA NGWA SOUTH | 1,219,337,515.10 | 1256,823 142.47 |
| 8 | ISUIKWUATO | 1,084,797,041.26 | 1477,445, 630.77 |
| 9 | OBINGWA | 1,199,368,148.84 | 1 397 549 280.45 |
| 10 | OHAFIA | 1,312,384,996.73 | 1 726,188 937.46 |
| 11 | OSISIOMA | 814,381,090.85 | 1,014,086,969.70 |
| 12 | UGWUNAGBO | 1,086,672,193.40 | 1, 117,296,192.63 |
| 13 | UKWA EAST | 992,955,817.56 | 1,311,494,506.16 |
| 14 | UKWA WEST | 969,645,852.25 | 1,153,096,436.74 |
| 15 | UMUAHIA NORTH | 1,514,247,405.99 | 1,290,413,212.24 |
| 16 | UMUAHIA SOUTH | 1,021,927,444.50 | 1,135,851 736.22 |
| 17 | UMUNNEOCHI | 1,351,632,773.03 | 1516 445 412.81 |
|  | **TOTAL** | **20,090,992,159.64** | **22,620,004,668.09** |

Position of Cash & Cash Equivalents Note 26

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 204,272,573.77 | 40,367,139.84 |
| 2 | ABA SOUTH | 52,312,096.58 | 169,207,227.88 |
| 3 | AROCHUKWU | 133,846,229.07 | 17,744,729.15 |
| 4 | BENDE | 99,261,377.69 | 17,537,429.90 |
| 5 | IKWUANO | 55,227,173.65 | 52,481,873.36 |
| 6 | ISIALA NGWA NORTH | 96,286,297.24 | 20,080,933.36 |
| 7 | ISIALA NGWA SOUTH | (32,412,842.49) | 33,127,990.29 |
| 8 | ISUIKWUATO | 183,347,092.50 | 17,249,294.99 |
| 9 | OBINGWA | 54,443,985.60 | 64,282,838.80 |
| 10 | OHAFIA | (32,616,534.47) | 26,258,668.76 |
| 11 | OSISIOMA | 48,048,016.31 | 17,132,153.51 |
| 12 | UGWUNAGBO | 63,292,307.03 | 18,224,298.98 |
| 13 | UKWA EAST | 39,653,951.40 | 40,777,637.91 |
| 14 | UKWA WEST | 29,871,715.08 | 25,488,412.14 |
| 15 | UMUAHIA NORTH | 170,603,049.98 | 154,186,498.65 |
| 16 | UMUAHIA SOUTH | 221,160,241.35 | 125,875,882.74 |
| 17 | UMUNNEOCHI | (33,268,933.38) | 50,998,018.50 |
|  | **TOTAL** | **1,353,327,796.91** | **891,021,028.76** |

Position of Receivables Note 27

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 10,740,150.00 | 63,617950.00 |
| 2 | ABA SOUTH | 25,990,000.00 | 4,401 880.00 |
| 3 | AROCHUKWU | 805,000.00 | 10,694 000.00 |
| 4 | BENDE | 27,980,880.00 | 5436000.00 |
| 5 | IKWUANO | 3,229,500.00 | 7218,090.00 |
| 6 | ISIALA NGWA NORTH | 1,110,000.00 | 3 501 000.00 |
| 7 | ISIALA NGWA SOUTH | - | 39,000,900.00 |
| 8 | ISUIKWUATO | - | 2 645 000.00 |
| 9 | OBINGWA | 8,770,000.00 | 38,117750.00 |
| 10 | OHAFIA | 9,395,000.00 | 6,550,850.00 |
| 11 | OSISIOMA | 6,400,000.00 | 986,500.00 |
| 12 | UGWUNAGBO | 20,508,900.00 | 29,883,400 |
| 13 | UKWA EAST | 10,037,900.00 | 3,025,400.00 |
| 14 | UKWA WEST | 66,464,353.75 | 56,363 853.00 |
| 15 | UMUAHIA NORTH | 7,029,951.00 | 7,997, 000.00 |
| 16 | UMUAHIA SOUTH | 594,300.00 | 651,000.00 |
| 17 | UMUNNEOCHI | 9,884,000.00 | 33 072 400.00 |
|  | **TOTAL** | **208,939,934.75** | **313,162 973.75** |

Property, Plant & Equipment Note 32

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 367,314,317.20 |  |
| 2 | ABA SOUTH | 993,463,000.00 |  |
| 3 | AROCHUKWU | 370,696,520.58 |  |
| 4 | BENDE | 495,639,000.00 |  |
| 5 | IKWUANO | 394,660,382.42 |  |
| 6 | ISIALA NGWA NORTH | 456,500,000.00 |  |
| 7 | ISIALA NGWA SOUTH | 535,932,718.60 |  |
| 8 | ISUIKWUATO | 411,700,000.00 |  |
| 9 | OBINGWA | 448,279,475.20 |  |
| 10 | OHAFIA | 480,720,477.32 |  |
| 11 | OSISIOMA | 473,606,382.50 |  |
| 12 | UGWUNAGBO | 281,436,763.04 |  |
| 13 | UKWA EAST | 267,639,011.71 |  |
| 14 | UKWA WEST | 390,431,535.00 |  |
| 15 | UMUAHIA NORTH | 514,598,787.00 |  |
| 16 | UMUAHIA SOUTH | 459,915,653.25 |  |
| 17 | UMUNNEOCHI | 357,250,000.00 |  |
|  | TOTAL | **7,699,784,023.82** |  |

Position of Investment Property Note 33

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 205,817,213.23 |  |
| 2 | ABA SOUTH | 1,377,500.00 |  |
| 3 | AROCHUKWU | 49,783,887.63 |  |
| 4 | BENDE | - |  |
| 5 | IKWUANO | 35,036,762.48 |  |
| 6 | ISIALA NGWA NORTH | 95,000,0000.00 |  |
| 7 | ISIALA NGWA SOUTH | - |  |
| 8 | ISUIKWUATO | 1,187,500.00 |  |
| 9 | OBINGWA | 46,170,000.00 |  |
| 10 | OHAFIA | 22,608,534.24 |  |
| 11 | OSISIOMA | - |  |
| 12 | UGWUNAGBO | 268,071,000.00 |  |
| 13 | UKWA EAST | 96,746,521.03 |  |
| 14 | UKWA WEST | - |  |
| 15 | UMUAHIA NORTH | - |  |
| 16 | UMUAHIA SOUTH | 24,500,865.00 |  |
| 17 | UMUNNEOCHI | 19,000,000.00 |  |
|  | **TOTAL** | **1,720,299,783.61** |  |

Position of Unremitted Deductions Note 37

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | - |  |
| 2 | ABA SOUTH | 20,241,044.18 |  |
| 3 | AROCHUKWU | - |  |
| 4 | BENDE | 577,501.18 |  |
| 5 | IKWUANO | 170,643.13 |  |
| 6 | ISIALA NGWA NORTH | 1,600.00 |  |
| 7 | ISIALA NGWA SOUTH | - |  |
| 8 | ISUIKWUATO | 1,881,277.04 |  |
| 9 | OBINGWA | 1,668,156.56 |  |
| 10 | OHAFIA | - |  |
| 11 | OSISIOMA | - |  |
| 12 | UGWUNAGBO | - |  |
| 13 | UKWA EAST | 1,575,650.00 |  |
| 14 | UKWA WEST | 39,052,107.06 |  |
| 15 | UMUAHIA NORTH | - |  |
| 16 | UMUAHIA SOUTH | 3,934,559.67 |  |
| 17 | UMUNNEOCHI | - |  |
|  | TOTAL | **69,102,538.82** |  |

Position of Payables Note 38

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 168,583,185.58 | 22856 331.21 |
| 2 | ABA SOUTH | 371,795,683.72 | 10674 497.63 |
| 3 | AROCHUKWU | 70,786,358.00 | - |
| 4 | BENDE | 258,936,294.24 | 11963,263.87 |
| 5 | IKWUANO | 162,021,522.30 | 9 297 572.74 |
| 6 | ISIALA NGWA NORTH | 290,285,869.98 | 568700.00 |
| 7 | ISIALA NGWA SOUTH | 335,546,817.64 | 200 905361.44 |
| 8 | ISUIKWUATO | 53,213,669.45 | 254,390.19 |
| 9 | OBINGWA | 82,457,806.60 | 364611.00 |
| 10 | OHAFIA | 146,356,422.69 | 1 263,679.78 |
| 11 | OSISIOMA | 101,908,505.44 | 829 260.54 |
| 12 | UGWUNAGBO | 218,684,861.94 | 2 688 427.87 |
| 13 | UKWA EAST | 111,283,643.27 | 2 536 177.53 |
| 14 | UKWA WEST | 149,967,337.66 | 18, 470 214.85 |
| 15 | UMUAHIA NORTH | 151,706,276.57 | 23 847266.28 |
| 16 | UMUAHIA SOUTH | 121,216,283.17 | 23 859 952.12 |
| 17 | UMUNNEOCHI | 94,201,835.14 | - |
|  | **TOTAL** | **2,888,952,373.39** | **330,379 707.05** |

Position of Current Portion of Borrowings Note 40

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 250,202,768.98 |  |
| 2 | ABA SOUTH | 250,202,768.98 |  |
| 3 | AROCHUKWU | 250,202,768.98 |  |
| 4 | BENDE | 250,202,768.98 |  |
| 5 | IKWUANO | 250,202,768.98 |  |
| 6 | ISIALA NGWA NORTH | 250,202,768.98 |  |
| 7 | ISIALA NGWA SOUTH | 250,202,768.98 |  |
| 8 | ISUIKWUATO | 250,202,768.98 |  |
| 9 | OBINGWA | 250,202,768.98 |  |
| 10 | OHAFIA | 250,202,768.98 |  |
| 11 | OSISIOMA | 250,202,768.98 |  |
| 12 | UGWUNAGBO | 250,202,768.98 |  |
| 13 | UKWA EAST | 250,202,768.98 |  |
| 14 | UKWA WEST | 250,,202,768.98 |  |
| 15 | UMUAHIA NORTH | 250,202,768.98 |  |
| 16 | UMUAHIA SOUTH | 250,202,768.98 |  |
| 17 | UMUNNEOCHI | 250,202,768.98 |  |
|  | **TOTAL** | **4,003,244,303.68** |  |

Position of Accumulated Surplus/Deficit Note 46

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 369,358,299.64 |  |
| 2 | ABA SOUTH | 430,903,099.70 |  |
| 3 | AROCHUKWU | 234,142,510.30 |  |
| 4 | BENDE | 117,914,693.29 |  |
| 5 | IKWUANO | 75,758,884.20 |  |
| 6 | ISIALA NGWA NORTH | 110,406,058.28 |  |
| 7 | ISIALA NGWA SOUTH | (82,229,710.51) |  |
| 8 | ISUIKWUATO | 290,936,877.03 |  |
| 9 | OBINGWA | 233,334,728.60 |  |
| 10 | OHAFIA | 81,154,415.32 |  |
| 11 | OSISIOMA | 173,627,675.22 |  |
| 12 | UGWUNAGBO | 164,421,339.15 |  |
| 13 | UKWA EAST | 51,015,321.89 |  |
| 14 | UKWA WEST | 174,845,390.13 |  |
| 15 | UMUAHIA NORTH | 287,617,858.43 |  |
| 16 | UMUAHIA SOUTH | 330,817,447.78 |  |
| 17 | UMUNNEOCHI | 7,622,738.58 |  |
|  | **TOTAL** | **2,969,417,916.58** |  |

Details of Repayment of Borrowings Note 47

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | 2021 | 2020 |
| 1 | ABA NORTH | 146,184,075.67 |  |
| 2 | ABA SOUTH | 173,135,858.15 |  |
| 3 | AROCHUKWU | 123,868,648.63 |  |
| 4 | BENDE | 145,667,257.87 |  |
| 5 | IKWUANO | 131,018,464.93 |  |
| 6 | ISIALANGWA NORTH | 125,101,384.48 |  |
| 7 | ISIALANGWA SOUTH | 124,126,301.96 |  |
| 8 | ISUIKWUATO | 125,591,674.72 |  |
| 9 | OBINGWA | 145,572,050.92 |  |
| 10 | OHAFIA | 124,029,645.68 |  |
| 11 | OSIUSIOMA | 145,764,725.96 |  |
| 12 | UGWUNAGBO | 124,007,614.29 |  |
| 13 | UKWA EAST | 123,690,798.83 |  |
| 14 | UKWA WEST | 123,808,951.15 |  |
| 15 | UMUAHIA NORTH | 145,857,253.73 |  |
| 16 | UMUAHIA SOUTH | 124,419,333.18 |  |
| 17 | UMUNNEOCHI | 124,192,295.22 |  |
|  | **TOTAL** | **2,276,036,335.33** |  |

State of Accounts Appendix “A”

|  |  |  |  |
| --- | --- | --- | --- |
| S/N | NAME OF LOCAL GOVERNMENT | Inspection Report | G P R S |
| 1 | ABA NORTH | 2021 | 2021 |
| 2 | ABA SOUTH | 2021 | 2021 |
| 3 | AROCHUKWU | 2021 | 2021 |
| 4 | BENDE | 2021 | 2021 |
| 5 | IKWUANO | 2021 | 2021 |
| 6 | ISIALA NGWA NORTH | 2021 | 2021 |
| 7 | ISIALA NGWA SOUTH | 2021 | 2021 |
| 8 | ISUIKWUATO | 2021 | 2021 |
| 9 | OBINGWA | 2021 | 2021 |
| 10 | OHAFIA | 2021 | 2021 |
| 11 | OSISIOMA | 2021 | 2021 |
| 12 | UGWUNAGBO | 2021 | 2021 |
| 13 | UKWA EAST | 2021 | 2021 |
| 14 | UKWA WEST | 2021 | 2021 |
| 15 | UMUAHIA NORTH | 2021 | 2021 |
| 16 | UMUAHIA SOUTH | 2021 | 2021 |
| 17 | UMUNNEOCHI | 2021 | 2021 |





**LIST OF UNPRODUCED REVENUE EARNING RECEIPT BOOKS APPENDIX “C”**

**IKWUANO LOCAL GOVERNMENT APPENDIX “C1”**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **Name of Revenue Collector** | **Revenue Window** | **REMARKS** |
| 1. | Uche Okeugo P.U  System Nig | Ndoro Market Toll, wheel barrow, trade permit and hawkers permit |  |
| 2. | Hon. Stanley Ojike | Ariam Market Haulage |  |
| 3. | Eluwa and Chi Enterprise | Operational permit Umudike Umugbalu |  |
| 4. | Paul Ogechi | Operational permit Ndoro-Ariam |  |
| 5. | Hon. Christmas Nkume | Ariam Market Toll |  |
| 6. | Hon Chidi Johnson | Capitation Rate Michael Okpara University Research etc |  |
| 7. | Chinedu Nwabuisi (Erico & Bullet) | Okada daily Tickets and Emblem |  |
| 8. | Chief Eddy Anyanwu Toan | Tricycle capitation rate |  |
| 9. | Chief Nnabuike Ezereuwa | Ariam Motor park toll tipper and lorry toll |  |
| 10. | Okezie Oleka | Okada daily toll and emblem |  |
| 11. | Chief Mrs Glory Onyejiuwa | Ahia oria market |  |
| 12. | Okedan Ventures | Ariam Market wheel barrow/hawkers permit |  |
| 13. | Ajax | Ndoro market haulage |  |
| 14. | NURTW Oboro/Ibere Hon. Agomoh Santeago | Motor park toll umudike to Ndoro both keke |  |

**REVENUE DEFAULTERS ISUIKWUATO LOCAL GOVERNMENT APPENDIX “C2”**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **Name of Revenue Collector** | **REVENUE RECEIPT BOOKS** | **REMARKS** |
| 1. | Offor U.D |  |  |
| 2. | Friday Onwumere |  |  |
| 3. | Anyabuike Oluchi |  |  |
| 4. | Emenike Onu |  |  |
| 5. | Agu Kelechi |  |  |
| 6. | Uruakpa Nmesoma .C |  |  |
| 7. | Ifeanyi Nnanna N |  |  |
| 8. | Hon. Orunta |  |  |

**OSISIOMA LOCAL GOVRENMENT APPENDIX “C3”**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **Name of Revenue Collector** | **Revenue Window** | **No of Booklets** |
| **1** | Nwangwa Chidiebere | Capitation | 2 |
| Umuehilegbu market | 4 |
| **2** | Udensi Chukwudi | Restaurant | 2 |
| **3** | Mbu Chimaroke | Restaurant | 1 |
| 4 Onyeulu Kenneth | | Industrial gas | 1 |
| Hawkers permit | 1 |
| **5** | Ephraim Ibaa | Hawkers permit | 1 |
| **6** | Evans Nwagbara | General receipt | 1 |
| 7 Ezienyi Igoni | | Motor mechanic/panel | 1 |
| (ii) Cement /Block Industry | 1 |

**UGWUNAGBO LOCAL GOVERNMENT APPENDIX “C4”**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **NAME OF REVENUE COLLECTOR** | **Revenue Receipt Book** | **NO OF Booklets** |
|  | Evans Nwagabra | General Receipt | 1 |
|  | Azumara Ngozi | General Receipt | 1 |
|  | Ogidi Darlington. C. | General Receipt | 1 |
|  | Oluchukwu Sunday | General Receipt | 1 |
|  | Nwankwo Wisdom | General Receipt | 1 |
|  | Igwe Godswill | General Receipt | 1 |
|  | Elder Isinka T.A | General Receipt | 2 |
|  | Alozie Eze | General Receipt | 1 |
|  | Emeka Agbara M. | General Receipt | 1 |
|  | Chike Akwara | General Receipt | 1 |
|  | Luke Okezie Emmanuel | General Receipt | 1 |
|  | Adiukwu Favour | General Receipt | 1 |
|  | Emmanuel Maduabuchi | General Receipt | 1 |
|  | Chibuike Nwafor | General Receipt | 1 |
|  | Christopher O. | General Receipt | 1 |
|  | Nwaogwugwu Israel | General Receipt | 1 |
| 17 | Emmanuel Maduabuchi | Stallage | 1 |
| 18 | Onwuli Chimaobi | Stallage | 1 |
| 19 | Chike Akwara | Stallage | 1 |
| 20 | Adiukwu Ijeoma | Stallage | 13 booklets |
| 21 | ‘’ ‘’ | Stallage |
| 22 | ‘’ ‘’ | Stallage |
| 23 |  | Stallage |
| 24 | ‘’ ‘’ | Stallage |
| 25 |  | Stallage |
| 26 |  | Stallage |
| 27 | ‘’ ‘’ | Stallage |
| 28 |  | Stallage |
| 29 |  | Stallage |
| 30 | ‘’ ‘’ | Stallage |
| 31 |  | Stallage |
| 32 | ‘’ ‘’ | Stallage |
| 33 | Chike Akwara | General Receipt | 1 |
| 34 | Luke Okezie Emmanuella | General Receipt | 1 |
| 35 | Adiukwu Ijeoma | General Receipt |  |
| 36 | ‘’ ‘’ | General Receipt |  |
| 37 | ‘’ ‘’ | General Receipt |  |
| 38 | ‘’ ‘’ | General Receipt |  |
| 39 | ‘’ ‘’ | General Receipt |  |
| 40 | ‘’ ‘’ | General Receipt |  |
| 41 | ‘’ ‘’ | General Receipt |  |
| 42 | ‘’ ‘’ | General Receipt |  |
| 43 | ‘’ ‘’ | General Receipt |  |
| 44 | ‘’ ‘’ | General Receipt |  |
| 45 | ‘’ ‘’ | General Receipt |  |
| 46 | ‘’ ‘’ | General Receipt |  |
| 47 | Charles Urukpa | General Receipt | 1 |
| 48 | Emmanuel Maduabuchi | General Receipt | 1 |
| 49 | Emeka Nwachukwu | General Receipt | 1 |
| 50 | Adiukwu Ijeoma | General Receipt |  |
| 51 | ‘’ ‘’ | General Receipt |  |
| 320 | | |  |
| 52 | Chubuike Nwafor | Hawkers | 1 |
| 53 | Luke Okezie Emmanuel | Hawkers | 1 |

**UKWA WEST LOCAL GOVERNMENT APPENDIX “C5”**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **Name Revenue Collector** | **Revenue Receipt Book** | **NO of Booklets** |
| 1. | Awudu Maxwell | General Receipt | 3151-3200 – 2020  4051-4100 - 2021 |
| 2. | Nwachi Maduabughichi | General Receipt | 3200-3250 – 2020  1001-1050 - 2022 |
| 3. | Ihedi C. Oguguo | General Receipt | 3251-3300 – 2020  2601-2650 - 2021 |
| 4. | Innocent Nwankwo | General Receipt  Motor Park Daily Toll  General Receipt | 3701-3750 – 2020  12 Booklets – 2020  1301-1350 -2022 |
| 5. | Innocent Ariwodo | Motor Park Daily Toll | 029101-029150  2020  029351-029400 |
| 6. | Obioma Asonye | General Receipt | 4201-4250 – 2021  1151-1200 - 2022 |
| 7. | Emeka Nana | General Receipt | 4301-4350 - 2021 |
| 8. | Sunday Chainberlain | General Receipt | 2851-2900 – 2021  2351-2900 - 2022 |
| 9. | Onwukwe Anthony | General Receipt | 4651-4700 – 2021  2951-3000 - 2022 |
| 10. | Ukaegbu Emmaunel | General Receipt  Liquor Licence | 2751-2800 – 2021  1651-1700 - 2021 |
| 11. | Goodluck Adiele | General Receipt | 2051-2100 -2022 |
| 12. | Ohalefe okechukwu | General Receipt  Liquor Licence | 2401-2450 – 2022  1701-1750 - 2022 |
| 13. | Onyike Nkemdirim | General Receipt  Capitation Rate | 1551-1600 – 2022  02501-02530 -2022  04101-04150 - 2022  04151-04200 – 2022  04701-04750-2022  05801-850 – 2022  05901-05950 – 2022 |

**UMUAHIA NORTH LOCAL GOVERNMENT APPENDIX “C6”**

|  |  |  |  |
| --- | --- | --- | --- |
| **S/N** | **Name of Revenue Collector** | **Revenue Receipt Book** | **No of Booklets** |
| **1** | Chigbo Onwubiko |  |  |
| **2** | Ajike Uma |  |  |
| **3** | Nelson Okwu |  |  |
| **4** | Kalu Ukah Chukwuemeka |  |  |
| **5** | Obinna Olezie |  |  |