



GOVERNMENT OF ABIA STATE OF NIGERIA

**AUDITED FINANCIAL REPORTS OF THE
SEVENTEEN LOCAL GOVERNMENTS FOR
THE YEAR ENDED DECEMBER 31, 2020**



**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, 2020.**

1. INTRODUCTION

The accounts of the seventeen Local Governments of Abia State for the ended December 31, 2020 have been audited by me in accordance with the constitution of Federal Republic of Nigeria 1999 as amended, section 101(1) of Abia State Local Government Law 2006 and Abia State Audit Law 2021 respectively. Consequently, I have certified the individual accounts of the seventeen Local Governments as correct subject to the observations in Audit Inspection Report. The Audited Financial Statements and the Inspection Reports of the seventeen Local Governments of Abia State was issued to the State House of Assembly, state Executive Governor and other concern authorities in accordance with relevant statutory provisions of the Law.

2. STATEMENT OF FINANCIAL RESPONSIBILITY

It is the responsibility of the Treasurers of the seventeen Local Governments of Abia State to prepare and present the general purpose Financial Statements in accordance with the provision of the constitution of the Federal Republic of Nigeria, ninety (90) days after the expiration of the financial year.

3. STATEMENT OF RESPONSIBILITY OF AUDITOR GENERAL

It is my responsibility to form an independent opinion based on General Purpose Financial Statements and accompanying accounts prepared and submitted to me by the Treasurers of the seventeen Local Governments of Abia State and to report upon in consonance with section 101(1) (a-c) of Abia State Local Government Law 2006 and Abia State Audit Law 2021.

I confirm that the information in the State Local Government Joint Accounts Allocation Committee (SLGJAAC) records are in accordance with FAAC receipts recorded in the financial statements of the seventeen Local Governments of Abia State for the year 2020. 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

4. 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 Standard (IPSAS) cash basis. The financial statements prepared by each of the Local Governments where all funds allocated by the State Local Government/Joint Allocation Account Committee (SLGJAAC) was recognized, have been audited and reported upon as stated in Appendix "A". 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:

- A. Unretired Operational advance.
- B. Internally Generated Revenue.
- C. Non presentation of Financial Statements on schedule
- D. Non remittance of revenue as required.
- E. Unproduced Revenue earning receipt books.
- F. Respond to Audit queries
- G. Careless handling of financial records
- H. Fixed Asset Register
- I. Payments contrary to the Law.

5. BUDGET OVERVIEW AND PERFORMANCE

(1) REVENUE: The estimated internally generated revenue of the seventeen Local Governments for the year 2020 recorded a low performance. The sum of ₦234,903,835.22 was earned as internal revenue for the seventeen Local Governments against the estimated sum of ₦589,044,100.00. This is about 39.88% performance. Also the sum of ₦32,669,727,524.00 was budgeted for statutory revenue **see appendix "B1"**, but the sum of ₦30,382,680,438.51 was received by the seventeen Local Governments during the year under review, representing approximately 93% performance. Details of internally generated revenue and statutory allocation on Local Government basis are contained in **notes 1-3**

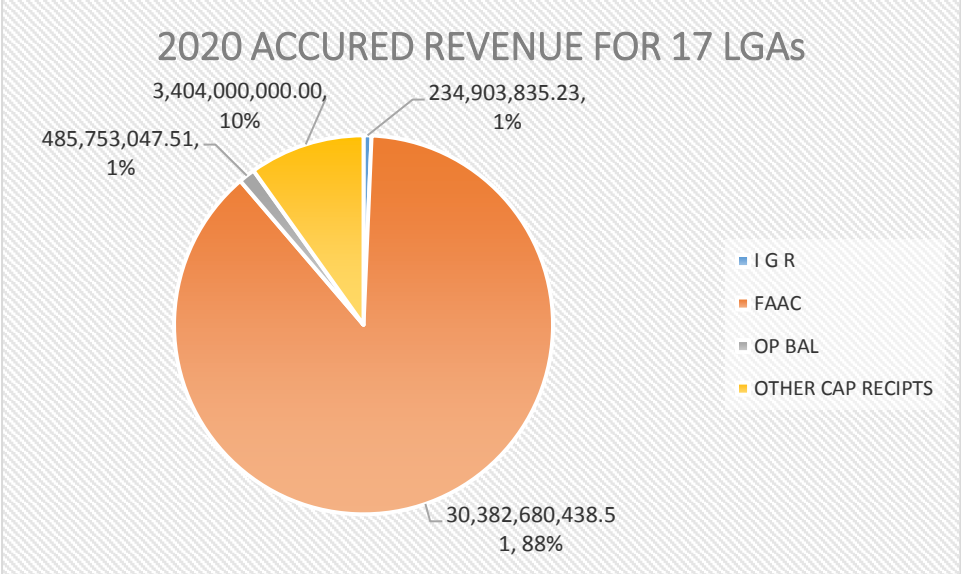
All in all, a total income of ₦34,507,337,321.24 accrued to the seventeen Local Governments in the 2020, out of which 0.68% or 2.45⁰ (₦234,903,385.22) was generated as independent revenue by the seventeen Local Governments.

Besides, audit observed a significant decrease in the independent revenue of the seventeen Local Governments when compared with year 2019 revenue generated. Deliberate efforts should be made by management of the seventeen Local Governments to improve her earned income on independent revenue. Audit observed that the proportion of revenue windows contracted out to consultants by some of the local governments was not encouraging when compared their performance with budgeted provisions in the financial year under review. The following deficiencies were noticed:

- (I) Remittance were not made as agreed.
- (ii) Appropriate records/ accounts were not prepared as required by standards.
- (III) Loss of funds were recorded.

The aforementioned problems coupled with calamities of COVID ‘19 contributed immensely to the poor performance recorded on independent revenue during the year under review.

Audit is of the opinion that all the seventeen Local Governments should stop the engagement of consultants in collection of Revenue and use their Revenue collection Officers under thorough supervision.



STATISTICAL ANALYSIS KEY

S/N	Revenue	Distribution
-----	---------	--------------

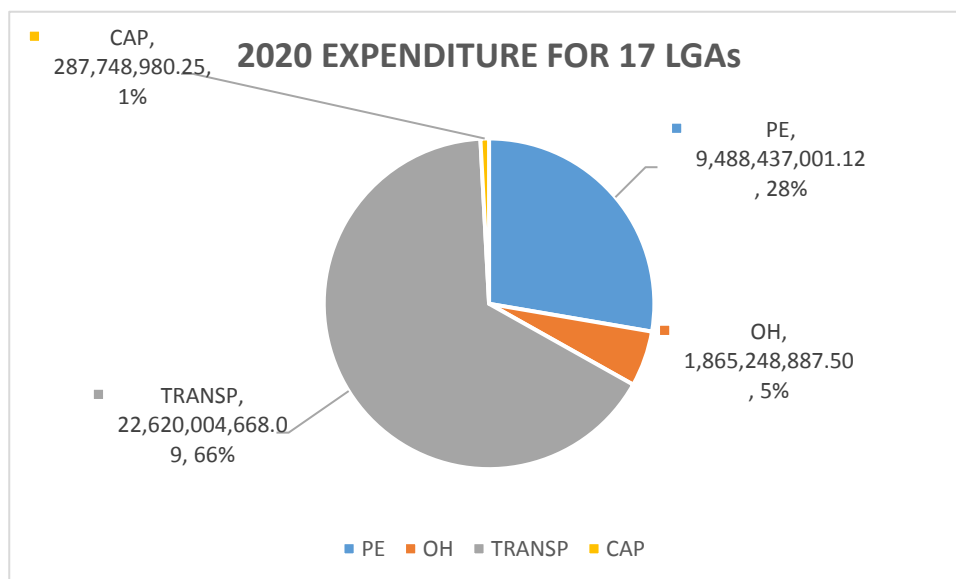
1	Statutory Allocation	316.97%
2	Internally Generated Revenue	2.45 ⁰
3	Other Capital Receipts	35.51 ⁰
4	Opening Balance	5.07 ⁰
	Total	360⁰

(II) EXPENDITURE: The total budgeted expenditure of the seventeen Local Governments for the year 2020 was ₦40,882,064,492.00 **see appendix “B2”**, but only the sum of ₦34,262,798,348.67 was actual expenditure incurred resulting to a savings of ₦6,619,266,143.33(16.19% + variance) for the year under review.

6. FISCAL OPERATION REPORT (FOR)

(i) Total Recurrent Expenditure: Total Revenue Ratio

$\frac{33,973,690,556.71}{34,507,337,321.24} \times 100 = 98.45\%$ or **354.43⁰**. This shows that **98.45%** of revenues the seventeen Local Governments were incurred on recurrent expenditure alone; while only 0.83% or 3⁰ of the revenues were incurred on capital expenditure. 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	99.70 ⁰
2	Overhead Cost	19.60 ⁰
3	Transfer Payments	237.68 ⁰
4	Capital Expenditure	3.02 ⁰
	Total	360 ⁰

(ii) Personnel Expenses: Total Recurrent Expenditure

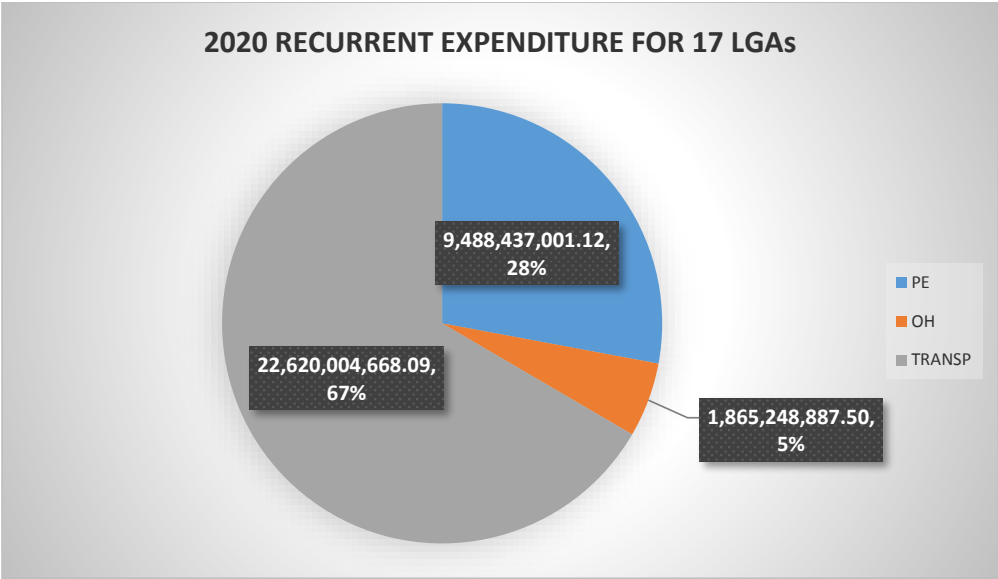
$\frac{9,488,437,001.12}{33,973,690,556.71} \times \frac{100}{1} = 27.92\% \text{ or } 100.54^0$. This ratio implies that the personnel cost of the seventeen Local Government took a reasonable percentage of the recurrent expenditure within the period under review.

(iii) Personnel Expenses: Total Revenue

$\frac{9,488,437,001.12}{34,507,337,321.24} \times \frac{100}{1} = 27.50\% \text{ or } 98.99^0$. This shows that more 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

$\frac{24,485,253,555.59}{34,507,337,321.24} \times \frac{100}{1} = 70.96\% \text{ or } 255.44^0$. 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 .



STATISTICAL ANALYSIS KEY

S/N	Head of Recurrent Expenditure	Distribution
1	Personnel cost	100.54 ⁰
2	Overhead cost	19.76 ⁰
3	Transfer payments	239.70 ⁰
	Total	360⁰

(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 in the review. The ratio 1:1.26 did not guarantee double assurance of credit stability for the seventeen Local Governments in the year 2020 under review.

7. INTERNATIONAL 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 the audit 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 view. **In the light of the foregoing, Internal Auditors in the seventeen Local Governments must be made to be alive to their responsibilities henceforth.**

8. NET SURPLUS/(DEFICIT):

The net surplus/(deficit) of the seventeen Local Government for year ended December 31, 2020 was 245,897,784.28.

9. RECEIVABLES AND PAYABLES

A total sum of #313,162,973.75 and #330,379,707.05 only accrued to the seventeen Local Governments as receivables and payables respectively during the year under review. Audit observed that outstanding obligations constituted greater proportion of the payables noted in the financial statements.

10. INVESTMENT

There was no investment portfolios presented for audit by the seventeen Local Governments of Abia State during the year 2020. 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 effort 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.

11. UNPRODUCED REVENUE EARNING BOOKS FOR AUDIT

Audit observed with dismay that some Revenue collection Officers, Revenue Contractors and Agents in some Local governments did not present the revenue earning receipt books for audit in the year 2020.

Audit recommend that managements of the affected Local Governments should ensure that all revenue earning receipt books in the custody of the Revenue Collectors as contained in audit inspection report, should be made available for audit without further delay. Meanwhile, salaries of the affected staff should be put on hold pending the presentation of the receipt books. **Clearance must be obtained from the office of the Auditor**

General or Local Governments before the reinstatement of their salaries.

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, cannibalization and lack of patriotism. These facts are attested to by the state of the under listed Local Governments assets:

- (i) Secretariat buildings
- (ii) Motor vehicles
- (iii) Staff quarters
- (iv) Boreholes
- (v) Poultry buildings
- (vi) Farmland
- (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 fixed assets registers.** This would help get abreast of all the assets of the local Governments at any point in time. It could equally guide against loss of these 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.

13. CONTROL OVER EXPENDITURE

Audit queries amounting to the sum of #368.564,126.00 disallowance have been raised for some expenditures made during the year 2020 in the seventeen Local Governments of Abia State. **See Appendix "C"** for the

summary of Audit queries. Details if the Audit queries are contained in inspection report of individual Local Governments. These queries have been forwarded to the affected Local Governments and other concern authorities for necessary actions.

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

14. STATEMENT OF OPINION OF AUDITOR GENERAL FOR LOCAL GOVERNMENTS

In compliance with section 101 (1) (a - c) of Abia State Governments Law 2006 and Abia State Audit law 2021, I have examined the Accounts and Financial Statements of the seventeen Local governments of Abia State where all funds allocated by the State-Local Government Joint Allocation Account Committee (JAAC) for the year ended December 31, 2020 was recognized.

The Audit was conducted in accordance with Generally Accepted Auditing Standards and Other Financial Regulatory Authorities. All Projects and Programs were verified in line with the concept of performance Audit.

I obtained all relevant information and explanations required for the audit, and in my opinion, the statement of cash flow, statement of consolidated revenue fund, statement of comparison of Budget and Actual, and Statement Capital Development Fund exhibit a true and fair view of the financial transactions of seventeen Local Governments for the year ended December 31, 2020; while the statement of Assets and Liabilities present a true and fair view of the financial position of the seventeen Local Governments of Abia State as at December 31, 2020 subject to the observations and comments contained in this report.



EHIEMERE CHIDI C.

AG. AUDITOR-GENERAL FOR LOCAL GOVTS.
ABIA STATE

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 Governments.

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/02 of 30th December 2013. Each accounting year is divided into 12 calendar months (period) 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.

The annual budget was prepared in compliance with IPSAS Cash Basis. All planned cost and income were presented in a single statement to determine the need of the Local Governments.

6. GOING CONCERN

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

7. REVENUE

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

8. EXPENSES

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

10. 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 reported under current Assets in the statement of financial positions.

11. UNREMITTED DEDUCTIONS

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

12. TRANSFER TO OTHER GOVERNMENTS ENTITIES

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

**CONSOLIDATED POSITION OF REVENUE
FOR THE SEVENTEEN LOCAL GOVERNMENTS OF ABIA STATE
FOR THE YEAR ENDED DECEMBER 31, 2020**

DETAILS	NOTE	REVENUE JANUARY -DECEMBER 2020 N
Statutory revenue	1	30,382,680,438.51
Tax revenue	2	38,155,558.08
Non-tax revenue	3	196,748,277.14
Other capital receipt	4	3,404,000,000.00
Transfer from consolidate fund (opening balance)		485,753,047.51
Total		34,507,337,321.24

**CONSOLIDATED POSITION OF EXPENDITURE FOR THE SEVENTEEN
LOCAL GOVERNMENTS OF ABIA STATE
FOR THE YEAR ENDED DECEMBER 31, 2020.**

DETAILS	NOTE	EXPENDITURE JANUARY - DECEMBER 2020
---------	------	--

Salaries and wages	5	9,488,437,001.12
Overhead costs	6	1,865,248,887.50
Transfer to other government entities	7	22, 260,004,668.09
Purchase/construction of Assets	12	287,748,980.25
Total		34,261,439,536.96

**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, 2020.**

REVENUE

2019 ACTUAL	REVENUE	NOTE	ACTUAL 2020	FINAL BUDGET 2020	VARIAN CE ON FINAL BUDGET %	REMARKS
23,829,988,366.58	Statutory revenue	1	30,382,680,438.51	32,669,727,524.00	7.00% -	
47,861,933.97	Tax revenue	2	38,155,558.08	150,998,000.00	74.73% -	
270,509,516.17	Non-tax revenue	3	196,748,277.14	438,046,100.00	55.09% -	
2,261,572,226.24	Transfer from consolidate fund (opening balance)		485,753,047.51	23,598 934.00	1958.36 % +	
3,719,999,999.97	Other capital receipt	4	3,404,000,000.00	7,599,693 934.00	55.21% -	
39,129,932.042.93	Total Revenue		34,507,337,321.24	40,882,064,492.00	15.59% -	

EXPENDITURE

2019	EXPENDITURE	NOTE	ACTUAL 2020	FINAL BUDGET 2020	VARIANCE ON FINAL BUDGET %	REMARKS
9,488,368,819.50	Salaries and wages	5	9,488,437,001.12	16,215,341,296.00	41.48% +	
2,175,518,025.66	Overhead cost	6	1,865,248,887.50	3,990,849,183.00	53.26% +	
25,987,572,435.61	Transfer to other government entities	7	22,620,004,668.09	13,105,918,483.00	72.59% -	
581,989,504.61	Purchase/construction of Assets	12	287,748,980.25	7,569,955,530.00	96.20% -	
38,233,448,785.37	Total		34,261,439,536.96	40,882,064,492.00	16.19% +	

896,483,257.56 Net surplus/(deficit) for the period 245,897,784.28

Details of Govt. Share of FAAC

Note 1

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	1,556,543,527.97	1,685,097,504.73
2	ABA SOUTH	2,649,467,617.72	2,794,625,914.37
3	AROCHUKWU	1,820,960,554.66	1,969,465,954.22
4	BENDE	1,868,409,918.06	2,017,614,658.65
5	IKWUANO	1,689,267,605.07	1,828,817,096.23
6	ISIALA NGWA NORTH	1,746,346,371.02	1,889,574,052.41
7	ISIALA NGWA SOUTH	1,688,320,172.17	1,808,998,312.89
8	ISUIKWUATO	1,635,895,103.75	1,775,531,730.11
9	OBINGWA	1,821,381,980.22	1,959,070,769.68
10	OHAFIA	2,011,531,015.23	2,130,576,065.07
11	OSISIOMA	1,931,796,652.79	2,095,361,060.50
12	UGWUNAGBO	1,458,036,262.72	1,661,334,182.94
13	UKWA EAST	1,374,346,443.52	1,469,080,477.99
14	UKWA WEST	1,447,328,126.93	1,549,507,727.28
15	UMUAHIA NORTH	2,099,060,304.48	2,176,164,299.69
16	UMUAHIA SOUTH	1,800,493,345.45	1,901,611,514.87
17	UMUNNEOCHI	1,783,495,382.75	1,962,830,929.83

	TOTAL	30,382,680 438.51	32,829,988, 366.58
--	--------------	--------------------------	---------------------------

Details of Tax Revenue

Note 2

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	2,096 431.08	2, 225, 900.00
2	ABA SOUTH	10, 862 00.00	7, 862 755.00
3	AROCHUKWU	-	-
4	BENDE	1772 900.00	1,140,000.00
5	IKWUANO	1,227,200.00	5 851, 470.00
6	ISIALA NGWA NORTH	1770, 000.00	1, 370, 000.00
7	ISIALA NGWA SOUTH	779,500.00	386,000.00
8	ISUIKWUATO	1974, 200.00	1894 786.00
9	OBINGWA	619 300.00	1643, 000.00
10	OHAFIA	249,200.00	2,714,542.00
11	OSISIOMA	5, 336, 318.00	8,941,067.00
12	UGWUNAGBO	1, 430, 600.00	2,714,542.00
13	UKWA EAST	990,560.00	1, 850,464.00
14	UKWA WEST	789, 560.00	3 601 748.01
15	UMUAHIA NORTH	3 292, 322.00	2,411, 973.96
16	UMUAHIA SOUTH	3, 962, 451.00	2 612 364.00
17	UMUNNEOCHI	1 003 000.00	739 200.00

	TOTAL	38, 155, 558.08	47, 861,933.97
--	--------------	------------------------	-----------------------

Details of Non Tax Revenue

Note 3

S/N	NAME OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	48,485,443.15	44,457,672.94
2	ABA SOUTH	28,438 500.00	32,054 139.00
3	AROCHUKWU	6435 288.87	5187110.00
4	BENDE	5672,047.00	7,097,125.00
5	IKWUANO	8070 372.74	7,646,109.26
6	ISIALA NGWA NORTH	7,006,784.00	7,006 784.00
7	ISIALA NGWA SOUTH	9426 959.83	47,66,814.41
8	ISUIKWUATO	8,459 870.36	1 894,786.00
9	OBINGWA	9,859 922.92	10,226,515.00
10	OHAFIA	9 483 510.00	13 239,796.00
11	OSISIOMA	10,239 889.74	14,970,742.26
12	UGWUNAGBO	11,144,944.00	15,639,612.02
13	UKWA EAST	2 269 049.11	3, 360, 852.27
14	UKWA WEST	3, 601, 329.92	16, 769, 612.02
15	UMUAHIA NORTH	11, 596,010.52	24,121 956.37
16	UMUAHIA SOUTH	11, 333,517.87	6,551 889.62

17	UMUNNEOCHI	5 224 837.11	12,620 000.00
	TOTAL	196 748 277.14	270,509,516.17

Details of Other Capital Grants Receipts

Note 4

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	200, 235294.12	218 823 529.41
2	ABA SOUTH	200, 235294.12	218 823 529.41
3	AROCHUKWU	200, 235294.12	218 823 529.41
4	BENDE	200, 235294.12	218 823 529.41
5	IKWUANO	200, 235294.12	218 823 529.41
6	ISIALA NGWA NORTH	200, 235294.12	218 823 529.41
7	ISIALA NGWA SOUTH	200, 235294.12	218 823 529.41
8	ISUIKWUATO	200, 235294.12	218 823 529.41
9	OBINGWA	200, 235294.12	218 823 529.41
10	OHAFIA	200, 235294.12	218 823 529.41
11	OSISIOMA	200, 235294.12	218 823 529.41
12	UGWUNAGBO	200, 235294.12	218 823 529.41
13	UKWA EAST	200, 235294.12	218 823 529.41
14	UKWA WEST	200, 235294.12	218 823 529.41
15	UMUAHIA NORTH	200, 235294.12	218 823 529.41
16	UMUAHIA SOUTH	200, 235294.12	218 823 529.41
17	UMUNNEOCHI	200, 235294.12	218 823 529.41

	TOTAL	3,404,000 000.00	3,719,999 999.79
--	--------------	-----------------------------	-------------------------

Details of Actual Salaries & Wages

Note 5

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	891 608 996.14	900, 576,316.36
2	ABA SOUTH	939 784 006.58	839 784 036.46
3	AROCHUKWU	730,476 375.64	810, 987,587.74
4	BENDE	269 474,531.05	617, 643 732.88
5	IKWUANO	417 522 841.15	662,979 104.21
6	ISIALA NGWA NORTH	400 430 250.00	400 343 150.00
7	ISIALA NGWA SOUTH	738 441 232.13	302, 788 981.65
8	ISUIKWUATO	298,966 134.69	306,995,814.88
9	OBINGWA	430,541,700.00	383,527 898.00
10	OHAFIA	373 007,379.92	606,759 913.10
11	OSISIOMA	987 633 160.00	526,288,426.64
12	UGWUNAGBO	474 619 642.53	265, 386,856.83
13	UKWA EAST	251,190 708.35	400,500,330.00
14	UKWA WEST	468 671 638.80	612,102 542.26
15	UMUAHIA NORTH	776,435 676.14	789 956,426.68

16	UMUAHIA SOUTH	653,393 191.94	638,759 856.84
17	UMUNNEOCHI	386,239 536.05	422,987 844.97
	TOTAL	9,488,437,001.12	9,488,368,819.50

Details of Actual Overhead Cost

Note 6

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	84,946,554.30	47,000,000.00
2	ABA SOUTH	200,977 300.00	196,977,190.16
3	AROCHUKWU	101 403 275.14	66,524,005.64
4	BENDE	89,082 873.91	98,083,552.92
5	IKWUANO	116,818,265.85	425,111,097.25
6	ISIALA NGWA NORTH	305 800,000.00	304,802,371.00
7	ISIALA NGWA SOUTH	42,982,267.66	78,396,578.92
8	ISUIKWUATO	63 293 486.25	105 536 418.36
9	OBINGWA	58,428,996.00	105,163 872.00
10	OHAFIA	106 473 9113.98	73,643,088.00
11	OSISIOMA	120088 779.97	120,088,779.97
12	UGWUNAGBO	89 634 757.45	147,360 630.82
13	UKWA EAST	46,121 200.00	67,655,124.00
14	UKWA WEST	82,030 072.02	68,486 235.00
15	UMUAHIA NORTH	125,750 440.42	63,727 437.55
16	UMUAHIA SOUTH	107 599 131.22	78 536 829.07

17	UMUNNEOCHI	123,817 573.33	101 424,815.00
	TOTAL	1,865,248,887.50	2,175,518,025.66

Details of Transfers to other Govt. Entities

Note 7

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	764 528 621.70	1,073,688 802.43
2	ABA SOUTH	1,642,773,541.49	2,055,089,128.35
3	AROCHUKWU	1236,610,367.63	1,348,400743.06
4	BENDE	1 872 613 708.47	1,571,659,286.60
5	IKWUANO	1,396,819,679.99	1,090,637,919.76
6	ISIALA NGWA NORTH	1311 326,103.20	1,535,089,168.66
7	ISIALA NGWA SOUTH	1256,823 142.47	1,834,957,356.96
8	ISUIKWUATO	1477,445, 630.77	1 611,355,678.56
9	OBINGWA	1 397 549 280.45	1782 188 694.08
10	OHAFIA	1 726,188 937.46	1778 886 545.32
11	OSISIOMA	1,014,086,969.70	1,798, 909,421.93
12	UGWUNAGBO	1, 117,296,192.63	1,506,103,237.98
13	UKWA EAST	1,311,494,506.16	1,309,448 156.17
14	UKWA WEST	1,153,096,436.74	1,190,425 584.81
15	UMUAHIA NORTH	1,290,413,212.24	1,695,712 475.64

16	UMUAHIA SOUTH	1,135,851 736.22	1,494,806,418.71
17	UMUNNEOCHI	1516 445 412.81	1, 756,898,997.57
	TOTAL	22,620,004,668.09	25,987,572 435.60

POSITION OF CASH AND BANK BALANCES

NOTE 8

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	40,367,139.84	14,847,234.45
2	ABA SOUTH	169,207,227.88	69,465,992.48
3	AROCHUKWU	17,744,729.15	47,193,882.26
4	BENDE	17,537,429.90	86,252,441.88
5	IKWUANO	52,481,873.36	1,664,371.03
6	ISIALANGWA NORTH	20,080,933.36	9,797,213.99
7	ISIALANGWA SOUTH	33,127,990.29	10,708,244.99
8	ISUIKWUATO	17,249,294.99	39,809,618.95
9	OBINGWA	64,282,838.80	9,951,016.99
10	OHAFIA	26,258,668.76	39,077,270.99
11	OSIUSIOMA	17,132,153.51	19,081,027.99
12	UGWUNAGBO	18,224,298.98	34,191,396.18
13	UKWA EAST	40,777,637.91	13,489,592.30
14	UKWA WEST	25,488,412.14	43,284,327.97
15	UMUAHIA NORTH	154,186,498.65	16,751,630.05
16	UMUAHIA SOUTH	125,875,882.74	7,196,381.56
17	UMUNNEOCHI	50,998,018.50	22,991,403.45
	TOTAL	891,021,028.76	485,753,047.51

Position of Receivables			Note 9
S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	63,617,950.00	70,660,431.71
2	ABA SOUTH	4,401,880.00	48,314,200.00
3	AROCHUKWU	10,694,000.00	65,380,700.00
4	BENDE	5,436,000.00	5,680,000.00
5	IKWUANO	7,218,090.00	16,179,690.00
6	ISIALA NGWA NORTH	3,501,000.00	2,381,000.00
7	ISIALA NGWA SOUTH	39,000,900.00	1,715,700.00
8	ISUIKWUATO	2,645,000.00	2,540,000.00
9	OBINGWA	38,117,750.00	47,659,708.00
10	OHAFIA	6,550,850.00	2,060,050.00
11	OSISIOMA	986,500.00	1,715,700.00
12	UGWUNAGBO	29,883,400	7,039,700.00
13	UKWA EAST	3,025,400.00	11,103,000.00
14	UKWA WEST	56,363,853.00	13,782,411.75

15	UMUAHIA NORTH	7,997, 000.00	445,000.00
16	UMUAHIA SOUTH	651,000.00	556,000.00
17	UMUNNEOCHI	33 072 400.00	21,748,100.00
	TOTAL	313,162 973.75	318,961,391.46

Position of Payables

Note 10

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	22856 331.21	22,935,330.00
2	ABA SOUTH	10674 497.63	24,125,580.06
3	AROCHUKWU	-	6,860,657.00
4	BENDE	11963,263.87	1, 884, 941.11
5	IKWUANO	9 297 572.74	3,275,000.43
6	ISIALA NGWA NORTH	568700.00	568,700.00
7	ISIALA NGWA SOUTH	200 905361.44	250,005.50
8	ISUIKWUATO	254,390.19	1,498,777.36
9	OBINGWA	364611.00	6,364,611.00
10	OHAFIA	1 263,679.78	1,263,679.78
11	OSISIOMA	829 260.54	1,970,979.76
12	UGWUNAGBO	2 688 427.87	147,058.00
13	UKWA EAST	2 536 177.53	3,887,764.27
14	UKWA WEST	18, 470 214.85	6,921,859.06
15	UMUAHIA NORTH	23 847266.28	12,520,463.08

16	UMUAHIA SOUTH	23 859 952.12	5,289,202.03
17	UMUNNEOCHI	-	838,609.94
	TOTAL	330,379 707.05	100,603,217.88

POSITION OF SHORT TERM LOANS

Note 11

S/ N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH		
2	ABA SOUTH		
3	AROCHUKWU	20,749,915.66	
4	BENDE	95,538,678.40	
5	IKWUANO	95,260,144.65	
6	ISIALANGWA NORTH	85,413,923.43	
7	ISIALANGWA SOUTH		
8	ISUIKWUATO	26,328,919.33	
9	OBINGWA		
10	OHAFIA		
11	OSIUSIOMA		
12	UGWUNAGBO	26,931,366.70	
13	UKWA EAST	95,618,980.09	
14	UKWA WEST	84,441,559.66	
15	UMUAHIA NORTH		
16	UMUAHIA SOUTH		
17	UMUNNEOCHI	97,623,023.26	

	TOTAL	627,906,511.18	
--	--------------	-----------------------	--

Details of Purchase/Const. Of Assets.

**Note 12
2019**

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	-	-
2	ABA SOUTH	12 000,000	-
3	AROCHUKWU	-	-
4	BENDE	15, 700,000	3,017,000.00
5	IKWUANO	14,161,810	382,085,841.86
6	ISIALA NGWA NORTH	10,000.000	-
7	ISIALA NGWA SOUTH	-	-
8	ISUIKWUATO	53,357 850	71,126 262.75
9	OBINGWA	53,491 560	-
10	OHAFIA	23,360 220	-
11	OSISIOMA	27 590 880	6,850,000.00
12	UGWUNAGBO	5 000 000	44,245,400.00
13	UKWA EAST	36,876,660.25	27,565,000.00
14	UKWA WEST	12, 500,000	-
15	UMUAHIA NORTH	-	-

16	UMUAHIA SOUTH	23,710,000	47,100,000.00
17	UMUNNEOCHI	-	-
	TOTAL	287,748 980.25	581,989,504.61

POSITION OF NET SURPLUS (DEFICITS)

Note 13

	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	81,128,758.63	(70,610,431.71)
2	ABA SOUTH	162,934,610.25	93,654,612.42
3	AROCHUKWU	7,688,813.49	105,713,925.26
4	BENDE	(84,528,512.37)	90,047,500.77
5	IKWUANO	(44,857,754.03)	14,568,460.60
6	ISIALANGWA NORTH	(62,400,690.07)	11,609,513.99
7	ISIALANGWA SOUTH	(128,776,471.15)	12,173,939.49
8	ISUIKWUATO	(6,689,014.53)	40,850,841.59
9	OBINGWA	102,035,977.80	51,246,113.99
10	OHAFIA	31,545,838.98	39,873,641.21
11	OSIUSIOMA	17,289,392.97	18,825,748.23
12	UGWUNAGBO	18,487,904.41	41,084,038.18
13	UKWA EAST	(54,352,119.71)	20,704,828.03
14	UKWA WEST	(21,059,508.62)	50,144,844.66
15	UMUAHIA NORTH	138,336,232.37	4,676,166.97
16	UMUAHIA SOUTH	102,666,930.62	2,463,179.53
17	UMUNNEOCHI	(13,552,604.76)	44,900,893.51
	TOTAL	245,897,784.28	571,927,816.72

Details of Opening Balances (Transfer from consolidated Revenue Fund)

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019
1	ABA NORTH	14,847 234.45	132,966,336.16
2	ABA SOUTH	69,465 992.48	132 138,629.61
3	AROCHUKWU	47, 193 882.26	138 149,668.07
4	BENDE	86,252,441.88	132,759 402.11
5	IKWUANO	1, 664,371.03	132,158 376.92
6	ISIALA NGWA NORTH	9, 797 213.03	135,069 837.83
7	ISIALA NGWA SOUTH	10, 708 244.99	132, 444, 200.31
8	ISUIKWUATO	39, 809 618.95	132,154,273.15
9	OBINGWA	9 951 016.99	132 302 763.98
10	OHAFIA	39, 077 270.99	133, 809,255.05
11	OSISIOMA	19,077 270.99	132,865 977.60
12	UGWUNAGBO	34, 191,396.18	132,722,175.44
13	UKWA EAST	13, 489, 592.30	132 758 114.53
14	UKWA WEST	43 284 327.97	132 456 590.01

15	UMUAHIA NORTH	16,751 630.05	132,550,747.41
16	UMUAHIA SOUTH	7, 196,381.56	132 066, 986.25
17	UMUNNEOCHI	22, 991403.45	132, 198 891.81
	TOTAL	485,753,047.51	2,261,572,226.24

APPENDIX "A"

POSITION OF ACCOUNTS

S/N	LOCAL GOVERNMENTS	INSPECTION REPORT	G P F S
1	ABA NORTH	2020	2020
2	ABA SOUTH	2020	2020
3	AROCHUKWU	2020	2020
4	BENDE	2020	2020
5	IKWUANO	2020	2020
6	ISIALA NGWA NORTH	2020	2020
7	ISIALA NGWA SOUTH	2020	2020
8	ISUIKWUATO	2020	2020
9	OBINGWA	2020	2020
10	OHAFIA	2020	2020
11	OSISIOMA	2020	2020
12	UGWUNAGBO	2020	2020
13	UKWA EAST	2020	2020

11	OSISIOMA	2,074,043,780.00	30,200,000.00	27,433,000.00	372,400,800.00	1,800,000.00	2,771,883,000.00
12	UGWUNAGBO	1,646,494,270.00	2,400,000.00	13,240,000.00	412,134,270.00	1,500,000.00	2,075,768,540.00
13	UKWA EAST	1,501,282,800.00	1,450,000.00	5,050,000.00	166,932,000.00		1,674,714,800.00
14	UKWA WEST	1,575,133,294.00	26,160,000.00	15,003,000.00	868,942,294.00	6,514.00	2,485,245,102.00
15	UMUAHIA NORTH	2,287,438,400.00	1,000,000.00	33,185,600.00	518,344,650.00	10,000,000.00	2,849,968,650.00
16	UMUAHIA SOUTH	1,969,966,270.00	4,000,000.00	12,556,000.00	362,660,370.00	23,630.00	2,349,206,270.00
17	UMUNNEOCHI	1,939,866,000.00	2,000,000.00	14,620,000.00	459,801,000.00		2,416,287,000.00
14	UKWA WEST			2020		2020	
	TOTAL	32,669,727,524.00	150,998,000.00	438,046,100.00	7,599,693,934.00	23,598,934.00	40,882,064,492.00
15	UMUAHIA NORTH			2020		2020	
16	UMUAHIA SOUTH			2020		2020	
17	UMUNNEOCHI			2020		2020	

GOVERNMENT OF ABIA STATE OF NIGERIA						
OFFICE OF AUDITOR-GENERAL FOR LOCAL GOVERNMENTS						
SUMMARY OF 2020 BUDGET ON RECURRENT AND CAPITAL EXPENDITURE						
OF ALL THE 17 LOCAL GOVERNMENTS IN ABIA STATE						
						APPENDIX "B2"
S/N	LOCAL GOVERNMENTS	PERSONNEL COST	OHERHEAD COST	OTHER RECURRENT EXPENDITURE	CAPITAL EXPENDITURE	TOTAL
1	ABA NORTH	796,970,620.00	202,253,380.00	676,808,640.00	313,822,000.00	1,989,854,640.00
2	ABA SOUTH	2,013,656,040.00	272,973,000.00	990,586,600.00	296,322,000.00	3,573,537,640.00
3	AROCHUKWU	854,589,000.00	107,650,000.00	799,899,640.00	708,661,000.00	2,470,799,640.00
4	BENDE	1,400,576,540.00	283,419,400.00	962,987,700.00	322,080,000.00	2,969,063,640.00
5	IKWUANO	979,625,000.00	159,000,000.00	793,900,000.00	369,733,000.00	2,302,258,000.00
6	ISIALA NGWA NORTH	522,036,000.00	199,000,000.00	492,749,820.00	156,448,000.00	1,370,233,820.00
7	ISIALA NGWA SOUTH	839,132,351.00	314,333,338.00	818,347,951.00	338,322,000.00	2,310,135,640.00
8	ISUIKWUATO	754,251,250.00	115,970,200.00	722,493,190.00	665,005,000.00	2,257,719,640.00
9	OBINGWA	899,729,175.00	288,368,496.00	829,960,722.00	349,866,000.00	2,367,924,393.00
10	OHAFIA	1,208,115,880.00	114,500,000.00	782,810,900.00	590,277,860.00	2,695,704,640.00
11	OSISIOMA	969,936,000.00	323,312,000.00	665,705,000.00	396,457,000.00	2,355,410,000.00
12	UGWUNAGBO	809,680,500.00	380,000,000.00	605,779,140.00	413,634,270.00	2,209,093,910.00
13	UKWA EAST	716,154,040.00	323,142,349.00	601,557,540.00	166,932,000.00	1,807,785,929.00
14	UKWA WEST	441,789,930.00	248,167,020.00	502,796,690.00	868,942,000.00	2,061,695,640.00
15	UMUAHIA NORTH	1,086,214,190.00	200,968,000.00	998,857,450.00	790,981,000.00	3,077,020,640.00
16	UMUAHIA SOUTH	915,380,420.00	311,172,000.00	862,709,220.00	362,671,400.00	2,451,933,040.00
17	UMUNNEOCHI	1,007,504,360.00	146,620,000.00	997,968,280.00	459,801,000.00	2,611,893,640.00
	TOTAL	16,215,341,296.00	3,990,849,183.00	13,105,918,483.00	7,569,955,530.00	40,882,064,492.00

Appendix “C”

**Summary of audit Queries for year ended December 31, 2020
(Expenditure contrary to the law)**

S/N	NAMES OF LOCAL GOVERNMENT	2020	2019 (NO OUTSTANDING)
1	ABA NORTH	68, 047,950. 00	NIL
2	ABA SOUTH	6, 438, 880. 00	NIL
3	AROCHUKWU	18,624,000. 00	NIL
4	BENDE	4,145,000.00	NIL
5	IKWUANO	10,591,000. 00	NIL
6	ISIALA NGWA NORTH	3,501,000. 00	NIL
7	ISIALA NGWA SOUTH	745,000. 00	NIL
8	ISUIKWUATO	11,638,000. 00	NIL
9	OBINGWA	38,117,750. 00	NIL

10	OHAFIA	2,388,800. 00	NIL
11	OSISIOMA	34, 875,500. 00	NIL
12	UGWUNAGBO	24,315,400. 00	NIL
13	UKWA EAST	3,895,000. 00	NIL
14	UKWA WEST	63,063,853. 00	NIL
15	UMUJAHIA NORTH	11,385,000. 00	NIL
16	UMUJAHIA SOUTH	20,111,000. 00	NIL
17	UMUNNEOCHI	46,670,993. 00	NIL
	TOTAL	368,564,126.00	NIL