

ABA SOUTH LOCAL GOVERNMENT
ABA

STATEMENT 1

STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2019

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₱	₱	
3	ASSETS				
31	Current Assets				
3101	Cash and Cash Equivalents Held by Treasurer	26.1	69,465,992.48		132,138,629.61
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	48,314,200.00		26,241,000.00
3108	Prepayments	28	29,594,335.50		
	Total Current Assets A			147,374,527.98	158,379,629.61
32	Non-Current Assets				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
	Total Non-Current Assets B			--	--
	Total Assets C = A + B			147,374,527.98	158,379,629.61
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	53,719,915.56		2,428,994.05
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			53,719,915.56	2,428,994.05
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E			--	--
	Total Liabilities F = D + E			53,719,915.56	2,428,994.05
	Net Assets:				
	G = C - F			93,654,612.42	155,950,635.56

	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	93,654,612.42		
	Total Net Assets/Equity: H = G			93,654,612.42	155,950,635.56

.....
Treasurer

.....
Chairman

NAME

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DATE

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

ABA SOUTH LOCAL GOVERNMENT

ABA

STATEMENT 2

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED DECEMBER 31, 2019

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	
1	REVENUE				
1101	Government Share of FAAC (Statutory Revenue)	1	2,214,341,073.92		2,081,092,290.80
1102	Government Share of FAAC (VAT Revenue)	2	580,284,840.45		541,005,517.13
1201	Tax revenue	3	7,862,755.00		7,223,358.87
1202	Non-tax revenue	4	32,054,139.00		20,383,716.66
1301	Aids	7.1	--		--
1302	Grants	7.2	--		--
1401	Transfer from consolidated revenue fund	9.1	132,138,629.61		789,003.60
1402	Other capital receipts	9.2	218,823,529.41		264,705,880.35
1501	Transfer Receipts	10	--		
	Total Revenue (a)			3,185,504,967.39	2,915,199,769.41
2	EXPENDITURE				
2101	Salary	11.1	839,784,036.46		832,699,062.67
2102	Allowances and social contribution	11.2	--		323,364,372.60
2103	Social benefits	12	--		--
2202	Overhead cost	13	196,977,190.16		86,192,116.00
2204	Grants and Contributions	14	--		--
2007	Transfer Payment	21	2,055,089,128.35		1,516,993,582.58
	Total Expenditure (b)			3,091,850,354.97	2,759,249,133.85
3	ASSETS				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
3202	Investment Property	33			

	Total Assets (c)			--	--
	Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)			93,654,612.42	155,950,635.56
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue/(Expenses) (e)			--	
	Net Surplus/(Deficit) for the Period f = (d+e)			93,654,612.42	155,950,635.56

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Treasurer

.....
Chairman

NAME

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ABA SOUTH LOCAL GOVERNMENT
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STATEMENT 4

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED DECEMBER 31, 2019

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	
	CASH FLOWS FROM OPERATING ACTIVITIES				
	Inflows				
1101	Government Share of FAAC (Statutory Revenue)	1	2,214,341,073.92		2,081,092,290.80
1102	Government Share of FAAC (VAT Revenue)	2	580,284,840.45		541,005,517.13
1201	Tax revenue	3	7,862,755.00		7,223,358.87
1202	Non-tax revenue	4	32,054,139.00		20,383,716.66
1301	Aids	7	--		--
1302	Grants	7	--		--
1401	Transfer from consolidated revenue fund to CDF	9	--		--
1402	Other capital receipts	9.1	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10	--		--
	Total Inflow from Operating Activities (A)			3,053,366,337.78	2,914,410,765.81
	Outflows				
2101	Salary	11	839,784,036.46		832,699,062.67
2102	Allowances and social contribution	11	--		323,364,372.60
2103	Social benefits	12	--		--
2202	Overhead cost	13	196,977,190.16		86,192,116.00
2204	Grants & contributions	14	--		--
2207	Transfer Payments	21	2,055,089,128.35		1,516,993,582.58
	Total Outflow from Operating Activities (B)			3,091,850,354.97	2,759,249,133.85
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			(38,484,017.19)	155,161,631.96
	CASH FLOW FROM INVESTING ACTIVITIES				
3201	Purchase/Construction of PPE	32			
3202	Purchase/Construction of Investment Property	33			

3109	Acquisition of Investments	31			
1402	Proceeds from Sale of PPE	32			
1402	Proceeds from sale of Investment Property	33			
1402	Proceeds from sale of Investment	31			
1202	Dividend Received	31			
	Net Cash Flow from Investing Activities				
	CASH FLOW FROM FINANCING ACTIVITIES				
3106	Receivables	27	(48,314,200.00)		(26,241,000.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	24,125,580.06		2,428,994.05
	Net Cash Flow from Financing Activities			(24,188,619.94)	(23,812,005.95)
	Net Cash Flow from all Activities			(62,672,637.13)	131,349,626.01
	Cash & its equivalent as at 1/1/2019	26		132,138,629.61	789,003.60
	Cash & its equivalent as at 31/12/2019	26		69,465,992.48	132,138,629.61
	Certificate of Deposits	31.1			

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Treasurer

.....
Chairman

NAME

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DATE

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

**ABA SOUTH LOCAL GOVERNMENT
ABA**

STATEMENT 5

**STATEMENT OF COMPARISON
OF BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2019**

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

**ABA SOUTH LOCAL GOVERNMENT
ABA**

STATEMENT 5.1

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2019**

**COMPARATIVE
STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2019**

Head/ Sub- Heads	Last Sub- Head	Details of Revenue	NOTE	Total Approved Estimate	Actual Revenue	Variance
				₦	₦	₦
1		REVENUE				
11		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
1101		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
	01	Statutory Allocation		2,625,924,580.00	2,433,164,603.33	192,759,976.67
	02	Value added Tax (VAT)		546,022,110.00	580,284,840.45	(34,262,730.45)
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		3,171,946,690.00	3,013,449,443.78	158,497,246.22
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)		3,171,946,690.00	3,013,449,443.78	158,497,246.22
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		4,300,000.00	862,755.00	3,437,245.00
	06	Development tax/levy		24,000,000.00	7,000,000.00	17,000,000.00
	09	Other service taxes		--	--	--
		Sub-Total TAX REVENUE (1201)		28,300,000.00	7,862,755.00	20,437,245.00
1202		NON-TAX REVENUE				

120201		LICENCES				
	12	Bicycles licence& hire permits/ others		500,000.00	200,000.00	300,000.00
	17	Dried fish & meat licences		235,000.00	200,000.00	35,000.00
	20	Hawker's permits		2,000,000.00	1,000,000.00	1,000,000.00
	24	Abattoir/slaughter licences		2,000,000.00	1,000,000.00	1,000,000.00
	26	Hiring services		2,000,000.00	1,029,000.00	971,000.00
	31	Liquor licences		8,000,000.00	1,600,000.00	6,400,000.00
	37	Trade permit licences		8,000,000.00	1,500,000.00	6,500,000.00
	40	Lottery permit		--	--	--
		Sub-Total Licences (120201)		22,735,000.00	6,529,000.00	16,206,000.00
120204		FEES				
	17	Contractor registration fees		3,000,000.00	1,000,000.00	2,000,000.00
	18	Marriage/divorce fees		2,000,000.00	300,000.00	1,700,000.00
	26	Court summons/oath fees		300,000.00	28,019.00	271,981.00
	27	Tender fees		1,000,000.00	500,000.00	500,000.00
	36	Bill board advertisement fees		4,000,000.00	4,300,000.00	(300,000.00)
	42	Association fees		150,000.00	--	150,000.00
	43	Birth & death registration fees		150,000.00	--	150,000.00
	48	Development levies		100,000.00	--	100,000.00
	49	Business/trade operating fees		200,000.00	100,000.00	100,000.00
	50	Inspection fees		--	--	--
	54	Parking fees		3,000,000.00	2,000,000.00	1,000,000.00
	59	Right of occupancy fees		500,000.00	100,000.00	400,000.00
	60	Building plan approval fees		300,000.00	100,000.00	200,000.00
	62	Publication fees		300,000.00	--	300,000.00
	63	Hospital service registration fees		200,000.00	1000,000.00	100,000.00
	64	Hospital service charges		1,000,000.00	800,000.00	200,000.00
	65	Sports/recreational facilities fees		--	--	--
	66	Indigenship registration fees/Others		--	--	--
		Sub-Total Fees (120204)		16,200,000.00	9,328,019.00	6,871,981.00
120207		EARNINGS				
	06	Earnings from toll gates		40,000,000.00	14,666,120.00	25,333,880.00
	14	Earnings from ICT services/Others		20,000,000.00	1,000,000.00	19,000,000.00
	20	Earnings from guest houses		17,200,000.00	531,000.00	16,669,000.00
		Sub-Total Earnings (120207)		77,200,000.00	16,197,120.00	61,002,880.00
120208		RENT ON GOVERNMENT BUILDING				
	01	Rent on government quarters		100,000.00	--	100,000.00
		Sub-Total Rent (120208)		100,000.00	--	100,000.00
120211		INVESTMENT INCOME				
	03	Other investment income				
		Sub-Total Investment Income (120211)				
		Non- Tax Revenue (1202)		116,235,000.00	32,054,139.00	84,180,861.00
		TOTAL INDEPENDENT REVENUE (12)		144,535,000.00	39,916,894.00	104,618,106.00
1401		Transfer from consolidated revenue fund		--	--	--
		TOTAL REVENUE		3,316,481,690.00	3,053,366,337.78	263,115,352.22

**ABA SOUTH LOCAL GOVERNMENT
ABA**

STATEMENT 5.2

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2019**

**COMPARATIVE
STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2019**

Head/ Sub- Heads	Last Sub- Head	Details of Expenditure	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
2		EXPENDITURES				
21		PERSONNEL COST				
2101		SALARY				
210101		SALARIES AND WAGES				
	01	Salary		959,269,660.00	839,784,036.46	119,485,623.54
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.		--	--	--
		Sub-Total Salaries and Wages (210101)		959,269,660.00	839,784,036.46	119,485,623.54
		Sub-Total Salary (2101)		959,269,660.00	839,784,036.46	119,485,623.54
2102		ALLOWANCES & SOCIAL CONTRIBUTION:				
	01	Rent Subsidy				
	02	Transport Allowances				
	03	Meal Subsidy				
	04	Utility Allowances				
	05	Entertainment Allowances				
	07	Leave Transport Grants				
	06	Domestic Servant Allowances				
	07	Motor Vehicle				
	17	Journal				
		Sub-Total Allowances & Social Contribution				
		TOTAL PERSONNEL COST(21)		959,269,660.00	839,784,036.46	119,485,623.54

22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training	26,833,000.00	28,118,000.00	(1,285,000.00)	
	02	Local travel & transport Others				
	03	Non Accident Bonus				
		Sub-Total Travel & Transport (220201)	26,833,000.00	28,118,000.00	(1,285,000.00)	
220202		Utilities				
	01	Electricity Charges				
	02	Telephone Charges				
	03	Internal Accessories	1,100,000.00	119,000.00	981,000.00	
	05	Water Supplies				
	06	Sewage Charges				
	09	Postage & Courier Services				
		Sub-Total Utilities (220202)	1,100,000.00	119,000.00	981,000.00	
220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables	3,000,000.00	2,712,600.00	287,400.00	
	05	Printing & Non Security Documents	1,500,000.00	1,000,000.00	500,000.00	
	06	Printing of Non Security Documents	1,500,000.00	1,000,000.00	500,000.00	
	07	Drug/Laboratory Materials				
	08	Field & Camping Materials				
	09	Uniform & Other Clothing	370,000.00	202,500.00	167,500.00	
	10	Teaching Aids/ Instructional Materials	1,000,000.00	500,000.00	500,000.00	
		Sub-Total Materials & Supplies (220203)	7,370,000.00	5,415,100.00	1,954,900.00	
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment	4,000,000.00	3,500,000.00	500,000.00	
	02	Maintenance of Office Furniture	1,500,000.00	1,400,000.00	100,000.00	
	03	Maintenance of Building/Residential Quarters	1,500,000.00	1,450,000.00	50,000.00	
	04	Maintenance of Office /IT Equip.	1,000,000.00	800,000.00	200,000.00	
	05	Maintenance of Plant/Gen st	1,000,000.00	146,000.00	854,000.00	
	06	Other Maintenance Services	--	--	--	
	10	Maintenance of street lights	636,000.00	--	636,000.00	
	12	Maintenance of Market/Public Places	--	--	--	
	13	Minor Road Maintenance	--	--	--	
		Sub-Total Maintenance Services (220204)	9,636,000.00	7,296,000.00	2,340,000.00	

220205		Training				
	01	Local Training		10,200,000.00	8,941,176.48	1,258,823.52
		Sub-Total Training (220205)		10,200,000.00	8,941,176.48	1,258,823.52
220206		Other Service				
	01	Security Services		10,000,000.00	8,000,000.00	2,000,000.00
	03	Residential Rent				
	04	Security Vote (Including Operations)		42,550,000.00	30,040,000.00	12,510,000.00
	05	Clearing & Fumigation				
	06	National Security and & Civil Defence Corps		6,000,000.00	2,293,000.00	3,707,000.00
		Sub-Total Other Services (220206)		58,550,000.00	40,333,000.00	18,217,000.00
220207		Consulting & Professional Services				
	02	Information Technology				
	03	Finance (Audit Fees, etc)				
	04	Engineering Services				
	05	Architectural Services				
	06	Surveying Services				
	07	Agricultural Consulting				
	09	Special Committee				
	10	Statistical Survey & Data Collection				
		Sub-Total Consulting & Professional Services(220207)				
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost		1,500,000.00	700,000.00	800,000.00
	02	Other Transport Equipment Fuel Cost		700,000.00	116,000.00	584,000.00
	03	Plant/Gen Set Fuel Cost		1,000,000.00	200,000.00	800,000.00
		Sub-Total Fuel & Lubricants General (220208)		3,200,000.00	1,016,000.00	2,184,000.00
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)				
	04	Others Consolidated fund Bank Charges				
		Sub-Total Financial Charges (220209)		700,000.00	--	700,000.00
220210		Miscellaneous expenses				
	01	Refreshment & meals		20,000,000.00	19,000,000.00	1,000,000.00
	02	Honorarium & Sitting Allowance		40,000,000.00	36,738,913.68	3,261,086.32
	03	Publicity & Adverts				
	04	Medical Expenses Local				

	06	Postage & Courier Services				
	07	Welfare Packages				
	10	Direct Teaching/Laboratory Cost				
	23	Loan Scheme to Transport Coordinators				
	27	NEPAD				
	28	Legislative Council Maintenance		30,000,000.00	25,000,000.00	5,000,000.00
	29	Traditional Rulers		20,000,000.00	18,000,000.00	2,000,000.00
	31	NYSC		8,580,000.00	7,000,000.00	1,580,000.00
		Sub-Total Miscellaneous expenses(220210)		118,580,000.00	105,738,913.68	12,841,086.32
		Total OVERHEAD COST (2202)		236,169,000.00	196,977,190.16	39,191,809.84
2204		GRANTS & CONTRIBUTIONS				
220401		Grants & Contributions				
2207		TRANSFERS				
		Transfer Payments to Govt. Establishment		2,055,089,128.35	2,055,089,128.35	--
		TOTAL OTHER RECURRENT EXP COSTS (22)				
		TOTAL EXPENDITURE		3,250,527,788.35	3,091,850,354.97	158,677,433.38

**ABA SOUTH LOCAL GOVERNMENT
ABA**

STATEMENT 5.3

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2019**

**COMPARATIVE
STATEMENT OF ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Head/ Sub- Head	Last Sub- Head	Details of Assets	NOTE	Total Approved Estimates	Actual Assets	Variance
				₦	₦	₦
3		ASSETS				
31		CURRENT ASSETS				
3101		CASH/BANK BALANCES HELD BY TREASURER			69,465,992.48	
		Sub-Total Cash/Bank Balances Held By Treasurer (3101)			69,465,992.48	
3106		RECEIVABLES				
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances			48,314,200.00	
		Sub Total Administrative Advances (310602)				
		Sub-Total Property, Plant And Equipment (3201)				
		TOTAL NON-CURRENT ASSETS (3201 + 3202)				
		TOTAL ASSETS			117,780,192.48	

**ABA SOUTH LOCAL GOVERNMENT
ABA**

STATEMENT 5.4

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2019**

**COMPARATIVE
STATEMENT OF LIABILITIES/EQUITIES
FOR THE YEAR ENDED DECEMBER 31, 2019**

Head/ Sub- Heads	Last Sub- Head	Details of Liability / Equity	NOTE	Total Approved Estimates	Actual Liability/ Equity	Variance
				₱	₱	₱
4		LIABILITIES / EQUITY				
41		CURRENT LIABILITIES				
4101		DEPOSITS			24,125,580.06	
410101		Contract Retention Fees				
	07	Other Deposits				
		Sub-Total Contract Retention Fees (410101)				
4103		UNREMITTED DEDUCTIONS				
410301		Unremitted Taxes				
	01	PAYE				
	02	LOGLA				
	03	Value Added Tax				
		Sub-Total Unremitted Taxes (410301)				
		TOTAL CURRENT LIABILITIES (41)				
42		NON-CURRENT LIABILITIES				
43		CAPITAL & RESERVES				
4301		CAPITAL				
430101		Capital Represented by PPE				
4302		RESERVES				

430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			93,654,612.42	
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		Sub-Total Reserves (430201)				
		Sub-Total Reserves (4302)			93,654,612.42	
		TOTAL CAPITAL & RESERVES (43)			93,654,612.42	
		TOTAL LIABILITIES/ EQUITIES			117,780,192.48	

ABA SOUTH LOCAL GOVERNMENT
ABA

STATEMENT 6
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE	DETAILS	REF. NOTE	2019		2018
			₦	₦	₦
	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	2,146,832,229.30		2,029,238,491.32
	Share of Forex	1b	35,057,633.17		42,484,299.88
	Share of Excess Bank Charges	1c	5,077,816.92		4,489,445.46
	Share of NNPC Refund	1d	3,179,488.57		3,815,386.28
	Share of Exchange Gain	1e	3,940,490.01		1,064,667.86
	Share of Solid Mineral	1f	2,766,228.82		-
	Share of Good and Value	1g	17,487,187.13		-
	Total (Gross) FAAC Allocation to ABSLG			2,214,341,073.92	2,081,992,290.80

DETAILS

MONTH	2019							2018	
	1a	1b	1c	1d	1e	1f	1g	TOTAL	TOTAL
	Statutory Revenue	Forex	Excess Bank Charges	NNPC Refund	Exchange Gain	Solid Mineral	Food and Value		
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Jan	161,489,655.06		2,968,555.06		212,639.39				172,993,392.82
Feb	153,343,538.62	14,045,841.79	1,467,913.59		275,330.40				-
Mar	144,569,460.65	4,160,501.97		3,179,488.57	210,086.16		17,487,187.13		174,161,264.79
Apr	166,256,392.16				255,675.57				191,841,225.91
May	186,086,496.77				375,011.41				186,454,436.46
Jun	203,475,047.24				336,985.54				196,700,978.33
Jul	198,245,892.68				328,487.25				191,001,250.61
Aug	199,596,511.34		641,348.27		641,348.27				190,803,701.99
Sep	194,234,754.69				306,479.12				184,393,310.95
Oct	191,555,517.01				360,860.08				197,552,531.88
Nov	159,727,157.52	16,851,289.41			253,827.60				217,828,651.92
Dec	188,251,805.56				383,749.22	2,766,228.82			177,361,545.14
TOTAL	2,146,832,229.30	35,057,633.17	5,077,816.92	3,179,488.57	3,940,490.01	2,766,228.82	17,487,187.13	2,214,341,073.92	2,081,092,290.80

2	Value Added Tax			
			2019	2018
			₦	₦
	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	580,284,840.45	541,009,517.13

DETAILS

2a	2019			2018
	MONTH	NET RECEIPT	DEDUCTION	TOTAL
		₱	₱	₱
	JANUARY	55,443,401.80		51,388,938.08
	FEBRUARY	50,737,340.97		
	MARCH	49,131,724.12		44,595,976.31
	APRIL	51,242,476.42		46,816,158.68
	MAY	56,237,360.87		49,399,117.72
	JUNE	57,418,204.48		45,036,333.48
	JULY	49,693,374.43		42,711,809.65
	AUGUST	46,590,363.47		61,007,063.76
	SEPTEMBER	49,295,997.67		41,815,615.81
	OCTOBER	55,684,396.77		55,976,284.10
	NOVEMBER	47,854,516.98		49,158,085.21
	DECEMBER	58,810,199.45		53,104,134.33
	TOTAL	580,284,840.45		541,009,517.13

NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
3	Tax Revenue		
	Other service taxes	7,862,755.00	
	Total Tax Revenue		7,862,755.00
4	Non - Tax Revenue		
	LICENCES		
	Registration of voluntary organizations		
	Bake house licence		
	Hawkers permits		
	Sub-Total Licences		6,529,000.00
	FEES		
	<i>Right of occupancy fees</i>		
	<i>Hospital charges registration fees</i>		
	<i>Hospital Service charges</i>		
	<i>Indigenship registration fees</i>		
	Sub-Total Fees		9,328,019.00
	EARNINGS		
	<i>Earnings from toll gates</i>		
	<i>Earnings from commercial activities</i>		
	Sub-Total Earnings		16,197,120.00
11	SALARY		
	SALARIES AND WAGES		
	Salary	839,784,036.46	
	Sub-Total Salaries and Wages		839,784,036.46
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	28,118,000.00	
	Utilities	119,000.00	
	Materials & Supplies	5,415,100.00	
	Maintenance Services	7,296,000.00	
	Training	8,941,176.48	
	Fuel, Lubricants and Financial Charges	--	
	Miscellaneous Expenses	147,087,913.68	
	Sub-Total Overhead Cost		

21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	942,316,265.03	
	Administrative	513,637,908.07	
	Other sundry deductions	599,134,955.25	
	Total		

NOTE 26 CASH AND BANK BALANCES

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			N	N
A	CASH- IN- HAND			--
B	CASH AT BANKS:			
i.	Union Bank	116225402	64,714,988.68	
ii	Zenith Bank	1016440550	2,460,851.88	
iii.	Fidelity Bank	5030070422	1,329.21	
iv	Zenith Bank	1015186671	868,370.41	
v	F.C.M.B	3902895816	9,846.77	
vi	First Bank	2033100999	2,661.00	
vii	Zenith Bank	1015949489	2,653.00	
viii	Zenith Bank	1010503152	1,559.94	
ix	Zenith Bank	1012862260	49,919.60	
	TOTAL CASH AT BANK			68,112,180.49
C	Balance At JAAC			1,353,811.99
	TOTAL			69,465,992.48

NOTE 27 RECEIVABLES**OUTSTANDING ADVANCES AS AT DECEMBER 31, 2019**

S/N	FOLIO	NAMES	AMOUNT
1	1	SAMUEL EZE	195,000
2	5	GRACE NNE SUNDAY	85,000
3	9	DR E.U ODOEMELAM	220,000
4	13	NWOKE NWACHI (MRS)	235,000
5	17	LINDA MONDAY (MRS)	155,000
6	21	CHARITY NWACHUKWU (BARR)	1,130,000
7	25	CHIEF RAY ANYASO	1,050,000
8	29	HON. CHINOYEREM OBINNA	50,000
9	33	ENGR. FRANKLIN ONYEMA	10,971,000
10	37	ONYINYECHI NWAIGWE (MRS)	100,000
11	41	IHUOMA UCHE OKAFOR (MRS)	280,000
12	45	HON. CALLISON OMENKA	450,000
13	47	CHIDIEBERE NWAGBOSO	3,500,000
14	51	UCHENNA N. FAVOUR (MRS)	80,000
15	55	NGOZI JAMES	10,000
16	59	APOAHA AKUDO J. (MRS)	988,000
17	65	HON. JOHN PAUL EMERUWA	145,000
18	67	NWOLU UZOMA F.	3,318,000
19	75	IJEOMA ONUOHA	693,000
20	81	CHINYERE DIM	25,000
21	85	NWANKWO NWABUEZE	433,000
22	89	TERESA EBERE	263,000
23	93	CHIOMA ONUOHA	630,000
24	97	WOGU C. CHRISTOPHER	170,000
25	103	BARR. OKEY EDEDE (MRS)	1,005,000
26	107	HON. EMMANUEL AZUBUIKE	105,000
27	111	UCHECHI EMERUWA (MRS)	1,400,000
28	113	HON. EMMANUEL I. EMERUWA	6,300,000
29	115	ARISA ELECHI	25,000
30	117	CHIEFOKEZIE UGBOAJA	100,000
31	119	NWOGU OKECHUKWU	50,000
32	121	HON. CHIBUZO NWORU	150,000
33	125	BARR. I.K AWA	230,000
34	127	OKECHUKWU IWEJUA	65,000
35	131	CHUKWU CHARITY	16,000
36	133	CHINYERE NWANKWO	10,000
37	135	DON LOUIS	10,000
38	137	UBOCHI UZOMA P.O	45,000
39	139	COM. NWACHI NWAMARA	75,000
40	141	CHUKWUDI KALU	5,000

41	143	ONWUMERE HYCIENTH	45,000
2	147	NGOZI EKWE (MRS)	770,000
43	149	OSONWA GRACE	35,000
4	151	UCHE UWALAKA (MRS)	200,000
45	153	UKA NWANKWO ENGR.	820,000
46	155	DURU PC (CSC)	4,000
47	157	UCHE NKECHINYERE MARY	5,000
8	59	EZE DIKE	65,000
49	163	HON. CHIMA MBAMA	990,000
50	167	CHINWE EMEH IHEANYI	30,000
51	169	ELELEME O.C	77,000
52	171	LILIAN EZEKIEL	50,000
53	175	OKOLI EUNICE	100,000
54	177	DR. N.CN.C OKOLI	700,000
55	180	PRISCILLA EMENIKE	190,000
56	193	CAROLINE UBANI .O	1,500,000
57	184	AMAECHI IKENNA TEMPLE	66,200
58	186	PAUL I. OKORIE	5,735,000
59	189	EZERA SUSAN CO	700,000
60	191	O/C (DSS)	40,000
61	195	GATEMAN (CHAIRMAN'S OFFICE)	20,000
62	201	EKWELIKE JACINTA	10,000
63	203	EZE PATIENCE (MRS)	900,000
64	205	ERINMA ADIELE (MRS)	5,000
65	207	NNENNA FAVOUR UCHENNA	10,000
66	209	NDUBISI WOGU	100,000
67	211	CHIJIJOKE ELUWA	20,000
68	213	ECHEWODO EMMAUNEL	10,000
69	215	CHERECHI NWOGU	200,000
70	217	CHINYERE NWOGU	50,000
71	219	FRED ADA OGWO	100,000
		TOTAL	48,314,200

NOTE 28 PREPAYMENT

PREPAYMENT AT DECEMBER 31, 2019

S/N	DETAILS	AMOUNT
		₦
1.	SWA	1,495,700.00
2.	PAYE	27,344,335.50
3.	LOGLA	754,300.00
		29,594,335.50

NOTE 35 DEPOSITS

OUTSTANDING DEPOSITAS AT DECEMBER 31, 2019

S/N	DETAILS	FOLIO	AMOUNT
			₦
4.	ADMINISTRATION		18,404,539.26
5.	WORKS AND HOUSING		4,719,801.20
6.	BPRS		2,383,997.75
7.	FINANCE DEPT.		15,551,674.72
8.	NULGE		5,751,263.77
9.	AGRICULTURE		1,677,528.64
10.	NHFS		4,793,302.40
11.	LIVESTOCK		84,562.39
12.	UNCLAIMED SALARIES		353,245.43
	Total		53,719,915.56

.....
Treasurer

.....
Chairman

NAME

.....

DATE

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