

**ISUIKWUATO LOCAL GOVERNMENT
MBALANO**

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	39,809,618.95		132,154,273.15
3102	Cash and Cash Equivalents Held by Departments	26.4			
3106	Receivables	27.1	2,540,000.00		1,530,000.00
3108	Prepayments	28		42,349,618.95	
3105	Inventories	29			
	Total Current Assets A				133,684,273.15
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			42,349,618.95	133,684,273.15
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	1,498,777.36		1,315,392.00
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			1,498,777.36	1,315,392.00
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E				
	Total Liabilities F = D + E			40,850,841.59	1,315,392.00
	Net Assets:			40,850,841.59	132,368,881.15

	G = C - F				
	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	40,850,841.59		132,368,881.15
	Total Net Assets/Equity: H = G			40,850,841.59	132,368,881.15

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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)

**ISUIKWUATO LOCAL GOVERNMENT
MBALANO**

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	1,411,741,306.50		1,326,789,254.79
1102	Government Share of FAAC (VAT Revenue)	2	363,790,423.61		314,292,111.41
1201	Tax revenue	3	1,894,786.00		2,416,496.00
1202	Non-tax revenue	4	7,460,697.47		4,376,143.00
1301	Aids	7.1			
1302	Grants	7.2			
1401	Transfer from consolidated revenue fund	9.1	132,154,273.15		30,153,735.73
1402	Other capital receipts	9.2	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10			
	Total Revenue (a)			2,135,865,016.14	1,942,733,623.28
2	EXPENDITURE				
2101	Salary	11	306,995,814.88		464,421,871.58
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	105,536,418.36		53,636,000.00
2204	Grants and Contributions	14			
2207	Transfer Payments	21	1,611,355,672.56		1,292,306,870.55
	Total Expenditure (b)			2,023,887,911.80	1,810,364,742.13
3	ASSETS				
3109	Investments	31			

3110	Loans granted	30			
3201	Property, plant & equipment	32	71,126,262.75		
3202	Investment Property	33			
	Total Assets (c)				
	Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)			40,850,841.59	132,368,881.15
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue /(Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			40,850,841.59	132,368,881.15

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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)

**ISUIKWUATO LOCAL GOVERNMENT
MBALANO**

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	1,411,741,306.50		1,326,789,254.79
1102	Government Share of FAAC (VAT Revenue)	2	363,790,423.61		314,292,111.41
1201	Tax revenue	3	1,894,786.00		2,416,496.00
1202	Non-tax revenue	4	7,460,697.47		4,376,143.00
1301	Aids	7.1			
1302	Grants	7.2			
1401	Transfer from consolidated revenue fund to CDF	9.1			
1402	Other capital receipts	9.2	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10			
	Total Inflow from Operating Activities (A)			2,003,710,742.99	1,912,579,887.55
	Outflows				
2101	Salary	11.1	306,995,814.88		464,421,871.58
2102	Allowances and social contribution	11.2			
2103	Social benefits	12			
2202	Overhead cost	13	105,536,418.36		53,636,000.00
2204	Grants & contributions	14			
2207	Transfer Payments	21	1,611,355,678.56		1,292,306,870.55
	Total Outflow from Operating Activities (B)			2,023,887,911.80	1,810,364,742.13
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			(20,177,168.81)	102,215,145.42
	CASH FLOW FROM INVESTING ACTIVITIES				
3201	Purchase/Construction of PPE	32		71,126,262.75	
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			(91,303,431.56)	
	CASH FLOW FROM FINANCING ACTIVITIES				
3106	Receivables	27	(2,540,000.00)		1,530,000.00
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	1,498,777.36		1,315,392.00
	Net Cash Flow from Financing Activities			(1,041,222.64)	(214,608.00)
	Net Cash Flow from all Activities			(92,344,654.20)	102,000,537.42
	Cash & its equivalent as at 1/1/2019	26		1,321,154,273.15	30,153,735.73
	Cash & its equivalent as at 31/12/2019	26		39,809,618.95	132,154,273.15
	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)

**ISUIKWUATO LOCAL GOVERNMENT
MBALANO**

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

**ISUIKWUATO LOCAL GOVERNMENT
MBALANO**

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)	1			
	01	Statutory Allocation		1,428,351,620.00	1,411,741,306.50	16,610,313.50
	02	Value added Tax (VAT)	2	104,977,710.00	363,740,423.61	(258,812,713.11)
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		1,533,329,330.00	1,775,531,730.11	(242,202,400.11)
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)		1,533,329,330.00	1,775,531,730.11	(242,202,400.11)

12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		1,150,000.00	491,600.00	658,400.00
	06	Development tax/levy		1,100,000.00	1,403,186.00	(303,186.00)
	09	Other service taxes				
		Sub-Total TAX REVENUE (120101)		2,250,000.00	1,894,786.00	355,214.00
		Sub-Total TAX REVENUE (1201)				
1202		NON-TAX REVENUE				
120201		LICENCES				
	12	Bicycles licence & hire permits/ others		265,500.00	1,160,200.00	(894,700)
	17	Dried fish & meat licences		18,000		18,000
	20	Hawker's permits		5,000		5,000
	24	Abattoir/slaughter licences		55,000		55,000
	26	Hiring services		5,000		5,000
	31	Liquor licences		60,000	17,600.00	42,400
	37	Trade permit licences		208,500		208,500
	40	Lottery permit				
		Sub-Total Licences (120201)		617,000	1,177,800.00	(560,800)
120204		FEES				
	17	Contractor registration fees		50,000	10,000.00	40,000.00
	18	Marriage/divorce fees		30,000	-	30,000.00
	26	Court summons/oath fees		11,000	-	11,000.00
	27	Tender fees		100,000	-	100,000.00
	36	Bill board advertisement fees		3,000	1,311,350.47	(1,308,350.47)
	42	Association fees		109,500	52,000.00	57,500.00
	43	Birth & death registration fees				
	48	Development levies		10,000	-	10,000.00
	49	Business/trade operating fees		3,691,000	1,568,100	2,122,900.00
	50	Inspection fees		2,000	-	2,000.00
	54	Parking fees			-	
	59	Right of occupancy		60,000	1,000	59,000.00

		<i>fees</i>				
	60	<i>Building plan approval fees</i>				
	62	<i>Publication fees</i>				
	63	<i>Hospital service registration fees</i>				
	64	<i>Hospital service charges</i>		2,000	-	2,000.00
	65	<i>Sports/recreational facilities fees</i>				
	66	<i>Indigenship registration fees/Others</i>		1,203,000	835,000	368,000.00
		Sub-Total Fees I (120204)		5,271,500.00	3,777,450.47	1,494,049.53
120207		EARNINGS				
	06	<i>Earnings from toll gates</i>				
	14	<i>Earnings from ict services/Others</i>		406,000	-	406,000
	20	<i>Earnings from guest houses</i>		50,000	-	50,000
		Sub-Total Earnings (120207)		456,000	-	456,000
120208		RENT ON GOVERNMENT BUILDING				
	01	<i>Rent on government quarters</i>		7,150,000	1,800,000	5,350,000
		Sub-Total Rent (120208)				
120211		INVESTMENT INCOME				
	03	<i>Other investment income</i>		300,000	705,447	(405,447.00)
		Sub-Total Investment Income (120211)		300,000	705,447	(405,447.00)
				13,794,500	7,460,697.47	6,333,802.53
		Non- Tax Revenue (1202)				
		Total INDEPENDENT REVENUE (12)		16,044,500.00	9,355,483.47	6,689,016.53
1401		Transfer from consolidated revenue fund			132,154,273.15	(132,154,273.15)
		Other capital receipts			218,823,529.41	(218,823,529.00)
		TOTAL REVENUE		1,549,373,830.00	2,135,865,016.14	(586,491,186.14)

**ISUIKWUATO LOCAL GOVERNMENT
MBALANO**

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		473,821,890.00	306,995,814.88	166,826,075.12
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)		473,821,890.00	306,995,814.88	166,826,075.12
22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		3,430,000	550,000	2,880,000
	02	Local travel & transport Others		2,400,000	11,606,700	(9,206,700)
	03	Non Accident Bonus		45,000	-	45,000
		Sub-Total Travel & Transport(220201)		5,875,000	12,156,700	(6,281,700)
220202		Utilities				
	01	Electricity Charges		350,000	-	350,000
	02	Telephone Charges		30,000	-	30,000
	03	Internal Accessories		200,000	-	200,000

	05	Water Supplies		80,000	322,300	(242,300)
	06	Sewage Charges		600,000	-	600,000
	08	Software Charges/ Licence Renewal		200,000		200,000
	09	Postage & Courier Services		100,000		100,000
		Sub-Total Utilities (220202)		1,560,000	322,300	1,237,700
220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables		2,020,000	4,596,840	(2,576,840)
	05	Printing & Non Security Documents		1,755,000	465,600	1,289,400
	06	Printing of Non Security Documents		100,000	-	100,000
	07	Drug/Laboratory Materials		-	-	-
	08	Field & Camping Materials		1,180,000	-	1,180,000
	09	Uniform & Other Clothing		250,000		250,000
	10	Teaching Aids/ Instructional Materials		250,000		250,000
		Sub-Total Materials & Supplies (220203)		5,555,000	5,062,440	492,560
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		2,030,000	418,800	1,611,200
	02	Maintenance of Office Furniture		1,360,000	160,000	1,200,000
	03	Maintenance of Building/Residential Quarters		230,000	10,000	220,000
	04	Maintenance of Office /IT Equipment		520,000	-	520,000
	05	Maintenance of Plant/Gen st		180,000	34,000	146,000
	06	Other Maintenance Services		325,000	46,000	279,000
	10	Maintenance of Street Lights				
	12	Maintenance of Market/Public Places		200,000	-	200,000
	13	Minor Road Maintenance		500,200	982,000	(481,800)
		Sub-Total Maintenance Services (220204)		5,345,200	1,650,800	3,694,400
220205		Training				
	01	Local Training		4,500,000	550,000	3,950,000
		Sub-Total Training (220205)		4,500,000	550,000	3,950,000
220206		Other Service				
	01	Security Services		220,000	30,000	190,000
	03	Residential Rent		150,000	-	150,000
	04	Security Vote (Including Operations)		24,000,000	22,500,000	1,500,000
	05	Clearing & Fumigation		580,000	-	580,000
	06	National Security & Civil		3,000,000	-	3,000,000

		Defence Services Corps				
	07	Servicon Activities		120,000	-	120,000
		Sub-Total Other Services (220206)		28,070,000	22,530,000	5,540,000
220207		Consulting & Professional Services				
	02	Information Technology		2,000,000	-	2,000,000
	03	Finance (Audit Fees, etc)		2,500,000	1,050,000	1,450,000
	04	Engineering Services		200,000	-	200,000
	05	Architectural Services		300,000	-	300,000
	06	Surveying Services		10,000	-	10,000
	07	Agricultural Consulting		20,000	-	20,000
	09	Special Committee		300,000	-	300,000
	10	Statistical Survey & Data Collection		2,500,000	550,000	1,950,000
		Sub-Total Consulting & Professional Services(220207)		7,830,000	1,600,000	6,230,000
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost		1,255,000	307,475	947,525
	02	Other Transport Equipment Fuel Cost		100,000	-	100,000
	03	Plant/Gen Set Fuel Cost		190,000	15,480	174,520
		Sub-Total Fuel & Lubricants General (220208)		1,545,000	322,955	1,222,045
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)		2,000,000	5,787.02	1,994,212.98
	04	Others Consolidated fund Bank Charges)		200,000	-	200,000.00
		Sub-Total Financial Charges (220209)		2,200,000	5,787.02	2,194,212.98
220210		Miscellaneous expenses				
	01	Refreshment & meals		2,310,000	16,06,400	(13,696,400)
	02	Honorarium & Sitting Allowance		2,780,000	500,000	2,280,000
	03	Publicity & Adverts		1,260,000	2,598,000	(1,338,000)
	04	Medical Expenses Local		2,970,000	18,500	2,951,500
	06	Postage & Courier Services				
	07	Welfare Packages		970,000	15,345,500	(14,375,500)
	10	Direct Teaching/Laboratory Cost				
	23	Loan Scheme to Transport Coordinators		4,100,000	2,768,000	1,332,000
	27	NEPAD		2,700,000	-	2,700,000
	28	Legislative Council Maintenance		30,000,000	5,842,000	24,158,000

	29	Traditional Rulers		1,200,000	17,884,296.34	(16,684,296.34)
	31	NYSC		4,000,000	175,000	3,825,000
	32	Postal Agents		500,000	-	500,000
	34	Disposal of Waste/Unidentified Corpse		900,000	197,740	702,260
		Sub-Total Miscellaneous expenses(220210)		53,690,000	61,335,436.34	(7,645,436.34)
		Total OVERHEAD COST (2202)		116,170,200	105,536,418.36	10,633,781.64
2204		GRANTS & CONTRIBUTIONS				
220401		Grants & Contributions				
		Transfer payment & Govt.		1,611,355,678.56	1,611,355,678.56	-
		TOTAL OTHER RECURRENT EXP COSTS (22)				
		Total Recurrent Exp.		2,201,347,768.56	2,023,887,911.80	177,459,856.76
		TOTAL EXPENDITURE		2,201,347,768.56	2,023,887,911.80	177,459,856.76

**ISUIKWUATO LOCAL GOVERNMENT
MBALANO**

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 Expenditure	Variance
				₦	₦	₦
3		ASSETS				
31		CURRENT ASSETS				
3101		CASH/BANK BALANCES HELD BY TREASURER			39,809,618.95	
310603		IMPRESTS				
	01	Imprests			2,540,000	
		Sub Total Imprests (310603)				
		Sub-Total Receivables (3106)				
		TOTAL CURRENT ASSETS (31)			42,349,618.95	
32		NON-CURRENT ASSETS				
		TOTAL ASSETS			42,349,618.95	

**ISUIKWUATO LOCAL GOVERNMENT
MBALANO**

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				
410101		Contract Retention Fees				
	07	Other Deposits			1,498,777.36	
		Sub-Total Deposits (4101)			1,498,777.36	
43		CAPITAL & RESERVES				
4301		CAPITAL				
430101		Capital Represented by PPE				
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			40,850,841.59	
		TOTAL CAPITAL & RESERVES (43)			42,349,618.95	
		TOTAL LIABILITIES/EQUITIES			42,349,618.95	

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	Good and Value		
	₦	₦	₦	₦		₦		₦	₦
Jan	102,968,865.51		1,892,586.40		135,567.11			104,985,019.02	110,291,011.97
Feb	97,763,488.56	8,954,851.28	935,860.45		175,535.42			107,829,599.71	-
Mar	92,169,486.10	2,652,505.77		2,027,065.92	133,939.31		11,148,862.58	108,131,859.68	111,035,582.50
Apr	105,995,873.22				163,004.59			106,158,977.83	122,307,347.10
May	118,636,450.33				239,066.92			118,877,536.85	118,873,028.31
Jun	129,724,427.64				214,843.33			129,939,270.90	125,405,656.25
Jul	126,390,608.13				209,431.67			128,069,484	121,771,825.35
Aug	127,251,687.83		408,888.16		408,888.16			128,069,039.80	121,645,879.27
Sep	123,833,328.57				195,394.12			124,028,722.99	117,558,968.77
Oct	122,125,194.93				230,064.41			122,366,259.34	125,948,559.66
Nov	101,833,194.63	10,743,449.40			161,826.43			112,738,470.48	138,875,491.50
Dec	120,018,931.38				244,657.28	1,763,594.36		122,027,182.02	113,075,904.11
TOTAL	1,368,701,400.83	27,350,806.45	3,237,325.01	2,027,065.92	2,512,238.33	1,763,594.36	11,148,862.58	1,411,741,302.50	1,326,789,254.79

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		363,790,423.61	314,292,111.41

DETAILS

2a		2019			2018
	MONTH	NET RECEIPT	DEDUCTION	TOTAL	TOTAL
		₱	₱	₱	₱
	JANUARY	32,166,979.51			29,854,431.39
	FEBRUARY	29,260,158.91			
	MARCH	28,592,089.51			25,946,108.62
	APRIL	29,743,812.81			25,946,108.62
	MAY	32,434,560.70			28,582,788.03
	JUNE	33,213,353.66			26,020,523.67
	JULY	28,241,466.36			24,929,472.05
	AUGUST	26,522,960.38			35,485,047.11
	SEPTEMBER	28,136,918.68			24,178,527.75
	OCTOBER	31,783,256.51			32,542,219.52
	NOVEMBER	27,312,287.01			28,641,337.64
	DECEMBER	33,471,975.33			30,653,069.81
	TOTAL	363,790,423.61			314,292,111.41

NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
3	Tax Revenue		
	Other service taxes	1,894,786	
	Total Tax Revenue		
4	Non - Tax Revenue		
	LICENCES		
	Registration of voluntary organizations	1,160,200	
	Bake house licence	17,600	
	Hawker's permits		
	Trade permit licences		
	Sub-Total Licences		118,600
	FEES		
	<i>Contractor registration fees</i>	10,000	
	<i>Association fees</i>	52,000	
	<i>Hospital service registration fees</i>	1,568,100	
	<i>Hospital service charges</i>	1,000	
	<i>Indigenship registration fees</i>	835,000	
	Sub-Total Fees		3,777,450.47
	RENT ON GOVERNMENT BUILDING		
	<i>Rent on government quarters</i>	1,800,000	
	Sub-rent on Government Building		1,800,000
	Other investment Income		
	Investment income		705,447
7	AID AND GRANTS		
	Domestic Aids		
	Total AID AND GRANTS		
11	SALARY		

	SALARIES AND WAGES	306,995,814.88	
	Salary		
	Sub-Total Salaries and Wages		306,995,814.88
	Housing fund contribution		
	Sub-Total Allowances & Social Contributions		
13	OVERHEAD COSTS		
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	12,156,700	
	Utilities	322,300	
	Materials & Supplies	5,062,440	
	Maintenance Services	1,650,800	
	Training	550,000	
	Other Services	22,530,000	
	Consulting and Professional Services	1,600,000	
	Fuel & Lubricant	322,955	
	Financial Charges	5,787.02	
	Miscellaneous Expenses	61,137,696.34	
	Consolidated fund charges	197,740	
	TOTAL		105,536,418.24
14	GRANTS & CONTRIBUTIONS		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	692,882,941.78	
	Administrative	273,930,465.36	
	Other sundry deductions	644,542,271.42	
	Total		1,611,355,678.56

NOTE 26**CASH AND BANK BALANCES**

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			₦	₦
A	CASH- IN- HAND			--
B	CASH AT BANKS:			
i.	Zenith Bank Plc No 2 Library Avenue Umuahia	1016432227	34,936,026.88	
ii	Zenith Bank Plc No 2 Library Avenue Umuahia	1016432234	1,234,189.71	
lii	Zenith Bank Plc No 2 Library Avenue Umuahia	1016432210	1,695,139.77	
iv	First Bank	2014772759	12,701.41	
V	First Bank	2013335588	1,043.72	
C	Balance At JAAC		1,358,811.99	
	TOTAL CASH AT BANK			39,232,913.48
	TOTAL			39,809,618.95

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

S/N	DETAILS	FOLIO	AMOUNT
			₦
1	Chiwendu Kanu		90,000
2	Henry Ojiabo		100,000
3	Hon. Nnamdi Udueze		580,000
4	Lolo Adaobi Udueze		100,000
5	C.S. Nwachukwu		107,000
6	Azu Cynthia		13,000
7	Godfirst Umejiaku		40,000
8	Nkem Onyekwere		10,000
9	Ekwubiri A.O.		1,500,000
20			
	TOTAL		<u>2,540,0000</u>

NOTE 32

PURCHASE/CONSTRUCTION OF ASSETS

HEAD/ SUB HEAD	LAST SUB- HEAD	DETAILS OF EXPENDITURE	TOTAL APPROVED ESTIMATES	ACTUAL EXPENDITURE	VARIANCE
701		GENERAL PUBLIC SERVICE			
	70121	Economic Aids to Development Countries in Transition	196,679,970	-	196,679,970
	70132	Overall planning and statistical service	6,000,000	-	6,000,000
	70133	Other General Services	65,850,000	38,425,762.75	27,424,237.25
	70150	R&D General Public Service	5,000,000	-	5,000,000
703		Public Order And Safety			
	70320	Fire Protect Services	560,000	-	560,000
704		Economic Affairs			
	70411	General Economic & Commercial	64,500,000	3,916,000	60,584,000
	70421	Agriculture	23,357,000	-	23,357,000
	70451	Road Transport	27,000,000	10,800,000	16,200,000
	70486	R & D Communication	300,000	-	300,000
705		Environmental Protection			
	70501	Solid waste Management/Waste Disposal	6,500,000	6,360,000	140,000
	70550	Environmental protection N.E.C	22,156,440	-	22,156,440
706		Housing And Community Amenties			
	70650	R&D Housing and Community	12,100,000	11,624,500	475,500
707		Health			
	70740	Public Health Service	6,750,000	-	6,750,000
708		Recreation, Culture & Religion			
	708910	Recreation and Sporting	2,500,000	-	2,500,000
709		Education			
	70912	Primary Education	10,500,000	-	10,500,000
		TOTAL	449,753,410	71,126,262.75	378,627,147.25

NOTE 35 DEPOSITS**OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2019**

S/N	DETAILS	FOLIO	AMOUNT	Total
			₦	
	ABIA STATE GOVERNMENT			
1.	PAYE TAX	1	426,931.44	
2.	Capitation Rate	40	112,600.00	539,531.44
	TRADE UNION			
3	NULGE	42	155,967.07	
4	Medical & Health workers Union	48	381,006.85	536,973.92
	MISCELLANEOUS			
	Unclaimed Salary	35	422,272.00	422,272.00
4.	Total			<u>1,498,777.36</u>

NOTE 46 ACCUMULATED SURPLUSES /(DEFICITS)

		₦	₦
	ACCUMULATED SURPLUSES /(DEFICITS)		
	Balance C/D	87,286.90	
	Balance C/D AT JAAC	132,066,986.25	
	Total Balance C/D		132,154,273.15
	Surplus/Deficit for the year		
	Adjustments during the year		
	BALANCE B/D	38,455,806.96	
	Balance B/D AT JAAC	1,353,811.99	
	Total Balance B/D		<u>39,809,618.95</u>