

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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	9,951,016.99		132,302,763.98
3102	Cash and Cash Equivalents Held by Departments	26.4			
3106	Receivables	27.1	47,659,708.00		14,935,730.00
3108	Prepayments	28			
3105	Inventories	29			
	Total Current Assets A			57,610,724.99	147,238,493.98
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				147,238,493.98
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	6,364,611.00		75,000.30
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			

4104	Other Payables	38			
	Total Current Liabilities D			6,364,611.00	75,000.30
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E			--	
	Total Liabilities F = D + E			6,364,611.00	75,000.30
	Net Assets: G = C - F			51,246,113.99	
	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	51,246,113.99		147,163,493.68
	Total Net Assets/Equity: H = G			51,246,113.99	147,163,493.68

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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)

**BINGWA LOCAL GOVERNMENT
MGBOKO**

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	1,544,262,599.73		1,452,598,278.89
1102	Government Share of FAAC (VAT Revenue)	2	414,868,169.95		362,307,366.85
1201	Tax revenue	3	1,643,000.00		222,600.00
1202	Non-tax revenue	4	10,226,515.00		17,201,427.08
1301	Aids	7.1			
1302	Grants	7.2			
1401	Transfer from consolidated revenue fund	9.1	132,302,763.98		4,753,921.31
1402	Other capital receipts – loan	9.2	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10			
	Total Revenue (a)			2,322,126,578.07	2,101,789,476.48
2	EXPENDITURE				
2101	Salary	11.1	383,527,898.00		405,200,628.66
2102	Allowances and social contribution	11.2			246,907,000.00
2103	Social benefits	12			
2202	Overhead cost	13	105,163,872.00		70,703,140.00
2204	Grant and Contributions	14			
2207	Transfer Payment	21	1,782,188,694.08		1,231,815,214.14
	Total Expenditure (b)			2,270,880,464.08	1,954,625,982.80

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)			51,246,113.99	147,163,493.68
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue/(Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			51,246,113.99	147,163,493.68

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Treasurer

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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)

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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	1,544,262,599.73		1,452,598,278.89
1102	Government Share of FAAC (VAT Revenue)	2	414,818,169.95		362,307,366.85
1201	Tax revenue	3	1,643,000.00		222,600.00
1202	Non-tax revenue	4	10,226,515.00		17,201,427.08
1301	Aids	7.1			
1302	Grants	7.2			
1401	Transfer from consolidated revenue fund to CDF	9.1			
1402	Other capital receipts/Loan	9.2	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10			
	Total Inflow from Operating Activities (A)			2,189,823,814.09	2,097,035,555.17
	Outflows				
2101	Salary	11.1	383,527,898.00		405,200,628.66
2102	Allowances and social contribution	11.2			246,907,000.00
2103	Social benefits	12			
2202	Overhead cost	13	105,163,872.00		70,703,140.00
2204	Grants & contributions/Transfer	14			
2207	Transfer Payments	21	1,782,188,694.08		1,231,815,214.14
	Total Outflow from Operating Activities (B)			2,270,880,464.08	1,954,625,982.80
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			(81,056,649.99)	142,409,572.27
	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	31			

	Investment				
1202	Dividend Received	31			
	Net Cash Flow from Investing Activities				
	CASH FLOW FROM FINANCING ACTIVITIES				
3106	Receivables	27	(47,659,708.00)		(14,935,730.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	6,364,611.00		75,000.00
	Net Cash Flow from Financing Activities			(41,295,097.00)	(14,860,729.70)
	Net Cash Flow from all Activities			(122,351,746.99)	127,548,837.67
	Cash & its equivalent as at 1/1/2019	26		132,302,763.98	4,753,926.31
	Cash & its equivalent as at 31/12/2019	26		9,951,016.99	132,302,763.98
	Certificate of Deposits	31.1			

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Treasurer

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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)

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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	NOT E	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		1,359,167,070.00	1,544,262,599.73	(185,095,529.73)
	02	Value added Tax (VAT)	2	323,532,930.00	414,868,169.95	(91,335,239.95)
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		1,682,700,000.00	1,959,130,769.68	(276,430,769.68)
		TOTAL GOVERNMENT SHARE OF FAAC (1101)				
		TOTAL GOVERNMENT SHARE OF FAAC (11)				
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		6,500,000.00	1,193,000.00	5,307,000.00
	06	Development tax/levy		3,000,000.00	450,000.00	2,550,000.00
	09	Other service taxes		3,500,000.00	--	3,500,000.00

		Sub-Total TAX REVENUE (120101)		13,00,000.00	1,643,000.00	11,357,000.00
		Sub-Total TAX REVENUE (1201)				
1202		NON-TAX REVENUE				
120201		LICENCES				
	12	Bicycles licence& hire permits/ others		800,000.00	75,000.00	725,000.00
	17	Dried fish & meat licences		700,000.00	102,000.00	598,000.00
	20	Hawker's permits		200,000.00	98,000.00	102,000.00
	24	Abattoir/slaughter licences		300,000.00	100,700.00	199,300.00
	26	Hiring services		450,000.00	50,000.00	400,000.00
	31	Liquor licences		900,000.00	67,000.00	833,000.00
	37	Trade permit licences		810,000.00	250,000.00	560,000.00
	40	Lottery permit				
		Sub-Total Licences (120201)		4,160,000.00	742,000.00	3,417,300.00
120204		FEES				
	17	<i>Contractor registration fees</i>		500,000.00	203,000.00	296,950.00
	18	<i>Marriage/divorce fees</i>		200,000.00	120,000.00	80,000.00
	26	<i>Court summons/oath fees</i>		250,000.00	110,000.00	140,000.00
	27	<i>Tender fees</i>		1,000,000.00	180,000.00	820,000.00
	36	<i>Bill board advertisement fees</i>		2,000,000.00	320,000.00	1,680,000.00
	42	<i>Association fees</i>		1,500,000.00	884,000.00	616,000.00
	43	<i>Birth & death registration fees</i>				
	48	<i>Development levies</i>		450,000.00	60,000.00	390,000.00
	49	<i>Business/trade operating fees</i>		5,000,000.00	3,000,000.00	2,000,000.00
	50	<i>Inspection fees</i>		425,000.00	10,200.00	414,800.00
	54	<i>Parking fees</i>		450,000.00	105,000.00	345,000.00
	59	<i>Right of occupancy fees</i>		1,850,000.00	81,000.00	1,769,000.00
	60	<i>Building plan approval fees</i>		700,000.00	14,000.00	686,000.00
	62	<i>Publication fees</i>		950,000.00	86,015.00	863,985.00
	63	<i>Hospital service registration fees</i>				
	64	<i>Hospital service charges</i>		750,000.00	400,000.00	350,000.00
	65	<i>Sports/recreational facilities fees</i>				
	66	<i>Indigenship registration fees/Others</i>		4,000,000.00	1,200,000.00	2,800,000.00
		Sub-Total Fees I (120204)		20,025,000.00	7,773,265.00	13,251,735.00
120207		EARNINGS				
	06	<i>Earnings from toll gates</i>		380,000.00	--	380,000.00
	14	<i>Earnings from ict services/Others</i>		1,050,000.00	7,350,000.00	
	20	<i>Earnings from guest houses</i>		320,000.00	--	
		Sub-Total Earnings (120207)		1,750,000.00	7,350.00	1,742,650.00
120208		RENT ON GOVERNMENT BUILDING				
	01	<i>Rent on government quarters</i>		5,580,000.00	214,200.00	3,432,800.00

		Sub-Total Rent (120208)		5,580,000.00	214,200.00	3,432,800.00
120211		INVESTMENT INCOME				
	03	Other investment income		1,100,00.00	556,000.00	544,000.00
		Sub-Total Investment Income (120211)		1,100,00.00	556,000.00	544,000.00
		Non- Tax Revenue (1202)		32,615,000.00	10,226,515.00	22,388,485.00
		Total INDEPENDENT REVENUE (12)		45,615,000.00	11,869,515.00	33,745,485.00
1401		Transfer from consolidated revenue fund			132,302,763.98	(132,302,763.48)
		TOTAL REVENUE		1,728,315,000.00	2,103,303,048.66	(374,988,048.66)

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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 d	Details of Expenditure	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
2		EXPENDITURES				
21		PERSONNEL COST				
2101		SALARY				
210101		SALARIES AND WAGES				
	01	Salary		1,394,115,210.00	383,527,898.00	1,010,587,312.00
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)		1,394,115,210.00	383,527,898.00	1,010,587,312.00
22		OTHER RECURRENT				

		COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		8,000,000.00	1,149,220.00	6,850,780.00
	02	Local travel & transport Others		12,250,000.00	12,990,000.00	(740,000.00)
	03	Non Accident Bonus				
		Sub-Total Travel & Transport(220201)		20,250,000.00	14,139,220.00	6,110,780.00
220202		Utilities				
	01	Electricity Charges		150,000.00	3,149,630.00	(2,999,630.00)
	02	Telephone Charges		100,000.00	2,000,000.00	(1,900,070.00)
	03	Internal Accessories				
	05	Water Supplies		160,000.00	550,200.00	(390,200.00)
	06	Sewage Charges		200,000.00	--	200,000.00
	08	Software Charges/ Licence Renewal		100,000.00	--	100,000.00
	09	Postage & Courier Services		40,000.00	--	40,000.00
		Sub-Total Utilities (220202)		750,000.00	5,699,900.00	(4,949,900.00)
220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables		2,550,000.00	1,000,580.00	1,549,420.00
	05	Printing & Non Security Documents		3,800,000.00	3,637,050.00	162,950.00
	06	Printing of Non Security Documents		800,000.00		800,000.00
	07	Drug/Laboratory Materials		600,000.00		600,000.00
	08	Field & Camping Materials		1,050,000.00		1,050,000.00
	09	Uniform & Other Clothing				
	10	Teaching Aids/ Instructional Materials				
		Sub-Total Materials & Supplies (220203)		8,800,000.00	4,637,630.00	4,162,370.00
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		1,250,000.00	204,500.00	1,045,500.00
	02	Maintenance of Office Furniture		650,000.00	86,000.00	564,000.00
	03	Maintenance of Building/Residential Quarters		600,000.00	150,000.00	450,000.00
	04	Maintenance of Office /IT Equipment				
	05	Maintenance of Plant/Gen st		520,000.00	550,000.00	(30,000.00)
	06	Other Maintenance Services		690,000.00	1,050,000.00	(360,000.00)
	10	Maintenance of Street Lights				

	12	Maintenance of Market/Public Places				
	13	Minor Road Maintenance		600,000.00	1,250,000.00	(650,000.00)
		Sub-Total Maintenance Services (220204)		4,310,000.00	3,290,500.00	1,019,500.00
220205		Training				
	01	Local Training		6,900,000.00	3,750,000.00	3,150,000.00
		Sub-Total Training (220205)		6,900,000.00	3,750,000.00	3,150,000.00
220206		Other Service				
	01	Security Services		5,000,000.00	4,200,000.00	800,000.00
	03	Residential Rent		1,000,000.00		
	04	Security Vote (Including Operations)		43,000,000.00	22,500,000.00	20,500,000.00
	05	Clearing & Fumigation		1,920,000.00	1,500,000.00	420,000.00
	06	National Security & Civil Defence Services Corps		2,000,000.00		2,000,000.00
	07	Servicicon Activities				
		Sub-Total Other Services (220206)		52,920,000.00	28,200,000.00	24,720,000.00
220207		Consulting & Professional Services				
	02	Information Technology				
	03	Finance (Audit Fees, etc)		3,000,000.00	230,000.00	2,770,000.00
	04	Engineering Services		1,120,000.00		1,120,000.00
	05	Architectural Services		160,000.00		160,000.00
	06	Surveying Services		650,000.00		650,000.00
	07	Agricultural Consulting		350,000.00		350,000.00
	09	Special Committee		500,000.00		500,000.00
	10	Statistical Survey & Data Collection				
		Sub-Total Consulting & Professional Services(220207)		5780,000.00	230,000.00	5,550,000.00
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost		2,500,000.00	3,450,000.00	(950,000.00)
	02	Other Transport Equipment Fuel Cost		370,000.00	500,000.00	(130,000.00)
	03	Plant/Gen Set Fuel Cost		800,000.00	2,550,000.00	(1,750,000.00)
		Sub-Total Fuel & Lubricants General (220208)		3,670,000.00	6,500,000.00	(2,830,000.00)
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)		2,100,000.00	937,622.00	1,162,378.00
	04	Others Consolidated fund Bank Charges)		800,000.00		800,000.00
		Sub-Total Financial Charges		2,900,000.00	937,622.00	1,962,378.00

		(220209)			
220210		Miscellaneous expenses			
	01	Refreshment & meals	15,000,000.00	11,253,500.00	3,746,500.00
	02	Honorarium & Sitting Allowance	3,000,000.00	1,100,000.00	1,900,000.00
	03	Publicity & Adverts	2,000,000.00	1,100,000.00	900,000.00
	04	Medical Expenses Local	1,500,000.00	700,000.00	800,000.00
	06	Postage & Courier Services	950,000.00	225,500.00	724,500.00
	07	Welfare Packages	2,100,000.00	1,300,000.00	1,800,000.00
	10	Direct Teaching/Laboratory Cost			
	23	Loan Scheme to Transport Coordinators	456,790.00		456,790.00
	27	NEPAD			
	28	Legislative Council Maintenance	11,000,000.00	5,000,000.00	6,000,000.00
	29	Traditional Rulers	15,000,000.00	13,000,000.00	2,000,000.00
	31	NYSC	5,000,000.00	4,100,000.00	900,000.00
	32	Postal Agents	850,000.00		850,000.00
	34	Disposal of Waste/Unidentified Corpse	1,800,000.00		1,800,000.00
		Sub-Total Miscellaneous expenses(220210)	63,769,790.00	37,779,000.00	25,990,790.00
		Total OVERHEAD COST (2202)	170,049,790.00	105,163,872.00	64,885,918.00
		OTHER RECURRENT EXP. COST	1,564,165,000.00	488,691,770.00	1,075,473,230.00
2204		GRANTS & CONTRIBUTIONS			
220401		Grants & Contributions			
2207		TRANSFER			
		Transfer payments to Govt. Establishments	1,782,188,694.08	1,782,188,694.08	
		TOTAL OTHER RECURRENT EXP COSTS (22)			
		TOTAL RECURRENT EXP.	3,346,353,694.08	2,270,880,464.08	1,075,473,230.00
		TOTAL EXPENDITURE			

**OBINGWA LOCAL GOVERNMENT
MGBOKO
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			9,951,016.99	

		BY TREASURER				
3106		RECEIVABLES				
310601		PERSONAL ADVANCES				
	01	Personal Advances				
		Sub Total Personal Advances (310601)				
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances			47,659,708.00	
		Sub Total Administrative Advances (310602)				
		Sub-Total Receivables (3106)				
		TOTAL CURRENT ASSETS (31)			57,610,724.99	
		TOTAL NON-CURRENT ASSETS (3201 + 3202)				
		TOTAL ASSETS			57,610,724.99	

**OBINGWA LOCAL GOVERNMENT
MGBOKO**

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			6,364,611.00	
		Sub-Total Contract Retention Fees (410101)				
		Sub-Total Public Funds (4201)				
		TOTAL NON-CURRENT LIABILITIES (42)			6,364,611.00	
43		CAPITAL & RESERVES				
4301		CAPITAL				
430101		Capital Represented by PPE				
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			51,246,113.99	
	02	Prior Year Adjustment				

	03	Transitional Reserves				
		Sub-TotalReserves (430201)				
		Sub-Total Reserves (4302)				
		TOTAL CAPITAL & RESERVES (43)				
		TOTAL LIABILITIES/EQUITIES			57,610,724.99	

OBINGWA LOCAL GOVERNMENT MGBOKO

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	1,496,507,679.87		1,416,404,430.04
	Share of Forex	1b	25,107,158.22		29,653,956.79
	Share of Excess Bank Charges	1c	3,544,306.11		3,133,623.99
	Share of NNPC Refund	1d	2,219,276.70		3,133,623.99
	Share of Exchange Gain	1e	2,747,334.79		743,136.04
	Share of Solid Mineral	1f	1,930,822.21		--
	Share of Good and Value	1g	12,206,021.83		--
	Total (Gross) FAAC Allocation to OBN LG			1,544,262,599.73	

2019								2018	
	1a	1b	1c	1d	1e	1f	1g	TOTAL	TOTAL
MONTH	Statutory Revenue	Forex	Excess Bank Charges	NNPC Refund	Exchange Gain	Solid Mineral	Good and Value		
	₦	₦	₦	₦	₦				₦
Jan	112,719,457.97		2,072,045.53		148,421.87			114,939,925.37	120,749,044.04
Feb	107,033,484.90	10,440,969.63	1,024,600.76		192,180.07			118,691,235.36	
Mar	100,909,195.94	2,904,022.10		2,219,276.70	146,639.72		12,206,021.83	118,385,156.29	121,564,216.35
April	116,046,630.99				178,461.04			116,225,092.03	133,904,794.04
May	129,888,004.55				261,757.22			130,149,761.77	130,144,825.72

June	142,025,178.19				235,215.23			142,260,393.42	137,296,891.56
July	138,375,238.71				229,290.43			138,604,529.14	133,318,492.95
Aug	139,317,967.85		447,659.82		447,659.82			140,213,287.49	133,180,604.41
Sept.	133,598,526.99				210,802.43			133,809,329.42	128,706,164.21
Oct	133,705,369.80				251,879.61			133,957,249.41	137,891,274.24
Nov	111,489,238.20	11,762,166.49			177,171.16			123,428,575.85	152,043,965.69
Dec	131,399,385.78				267,856.19	1,930,822.21		133,598,064.18	123,798,005.68
TOTAL	1,496,507,679.87	25,107,158.22	3,544,306.11	2,219,276.70	2,747,334.79	1,930,822.21	12,206,021.83	1,544,262,599.73	1,452,598,278.89

DETAILS

2	Value Added Tax				
			2019		2018
			₪	₪	₪
	This represents allocation made to the three tiers of Government from the Federation Account in line with the provisions of the VAT Act				
	Share of Value Added Tax (VAT)			414,868,169.95	314,292,111.41

DETAILS

2a	2019				2018
	Month	NET RECEIPT	DEDUCTION	TOTAL	TOTAL
	₪	₪	₪	₪	₪
	January	37,206,273.81		37,206,273.81	34,517,329.63
	February	33,910,644.56		33,910,644.56	
	March	33,039,566.64		33,039,566.64	29,984,391.76
	April	34,398,99.90		34,398,949.90	31,650,109.40
	May	37,588,615,.85		37,588,615,.85	33,090,178.35
	June	37,084,596.50		37,084,596.50	29,061,848.65
	July	32,068,531.67		32,068,531.67	28,779,907.63
	August	30,103,027.11		30,103,027.11	41,011,366.72
	Sept.	31,911,742.67		31,911,742.67	27,997,512.23
	October	36,047,270.06		36,047,270.06	37,616,431.81
	November	32,114,092.68		32,114,092.68	33,083,859.01
	December	39,394,858.50		39,394,858.50	35,514,431.66

	TOTAL	414,868,169.95		414,868,169.95	362,307,366.85
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NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
3	Tax Revenue		
	Other service taxes	1,643,000	
	Total Tax Revenue		1,643,000
4	Non - Tax Revenue		
	LICENCES		
	Bicycles license & hire permit others	75,000	
	Dried fish & meat license	102,000	
	Hawker's permit	98,000	
	Abattoir/slaughter lic	100,700	
	Hiring services	50,000	
	Liquor licenses	67,000	
	Trade permit license	250,000	
	Sub-Total Licences		742,700
	FEES		
	<i>Contractor Registration fees</i> 21	203,050	
	<i>Marriage/divorce fees</i>	120,000	

	<i>Court summons/Oath fees</i>	110,000	
	<i>Tender fees</i>	180,000	
	<i>Bill Board advertisement fees</i>	320,000	
	Development levies	60,000	
	Association fees	884,00	
	<i>Business/Trade operating fees</i>	3,000,000	
	<i>Inspection fees</i>	10,200	
	<i>Parking fees</i>	105,000	
	<i>Right of Occupancy</i>	81,000	
	<i>Building plan approval fees</i>	14,000	
	<i>Publication fees</i>	86,015	
	<i>Hospital services charges</i>	400,000	
	<i>Indigence registration fees</i>	1,200,000	
	Sub-Total Fees		6,773,265
	EARNINGS		
	<i>Earnings from guest house</i>		7,350
	RENT ON GOVERNMENT BUILDING		
	Rent on Govrnment property	2,147,200	
	Sub – Rent on Government Building		2,147,200

	INVESTMENT INCOME		
	Other Investment Income		556,000
7	AID AND GRANTS		
	Domestic Aids		
	Total AID AND GRANTS		
11	SALARY		
	SALARIES AND WAGES		
	Salary	383,527,898	
	Sub-Total Salaries and Wages		383,527,898
11.2	PERSONNEL ANALYSIS		
	Total No. of Employees at the Beginning of the Yr.		
	TOTAL NO. OF EMPLOYEES AT THE END OF THE YR.		
13	OVERHEAD COSTS		
13.1	OVERHEAD COSTS BY FUNCTION		
	Travel & Transport	14,139,220	
	Utilities	5,699,900	

	Materials & Supplies	4,637,630	
	Maintenance Services	3,290,500	
	Training	3,750,000	
	Other Services	28,200,000	
	Consulting and Professional Services	230,000	
	Fuel & Lubricant	6,500,000	
	Financial Charges	937,622	
	Miscellaneous Expenses	37,779,000	
	TOTAL		105,163,872
14	GRANTS & CONTRIBUTIONS		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deduction	712,875,477,.63	
	Administration	801,984,912.34	
	Other sundry deduction	267,328,304.11	
	TOTAL		1,782,188,694.08

NOTE 26: CASH AND BANK BALANCES

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S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			N	N
A	CASH- IN- HAND			156,664
B	CASH AT BANKS:			
i	United Bank Of Africa (UBA)		179,178	
ii	First Bank		119,969	
iii	First Bank		6,966,078	
iv	First Bank		973,560	
v	First Bank		201,756	8,440,541
C	BALANCE AT JAAC			1,353,811.99
	TOTAL CASH AT BANKS			9,794,352.99
	TOTAL			9,951,016.99

NOTE 27 RECEIVABLES**SUMMARY OF OPERATIVE ADVANCE AS AT DECEMBER 31, 2019**

S/N	FOILO NO	NAME	AMOUNT ₦	TOTAL ₦
1.	2	Hon. Ngozi Nelson	130,000	
2.	6	Mrs U.G. Grace	890,000	
3.	10	Bar. Ugochukwu Amaizu	55,000	
4.	11	Kelvin Enyinnaya	20,000	
5.	12	Okartar R.E.	150,000	
6.	21	Odochi Ihejamaizu	50,000	
7.	21	Chijioke ThankGod	138,500	
8.	29	Onwukwe Chidiebere	5,000	
9.	33	Jerry I Ibe	5,000	
10	37	Onyeri Victor	12,000	
11	41	Nwasuka Kenneth	640,000	
12	43	Onuoha C. I.	465,000	
13	49	Ibe Onyedikachi	580,000	
14	51	Okechukwu G. U.	35,000	
15	52	Akudo Evoh	55,000	
16	60	Isikaku Ajumichi Rose	40,000	
17	60	Nwaogwugwu Charles	100,000	
18	71	Egondu Dick P	10,000	
19	75	Umeh Hope N.	5,000	

20	80	Hon.Patricia Odingwa	8,000	
21	81	Hon Odochi Nwaekpe	8,000	
22	82	Hon Nwabueze Dick	8,000	
23	83	Hon Okwarandu Okebugwu	8,000	
24	84	Hon Ahaoma Ogbonna	8,000	
25	85	Hon Sunday Augustine	8,000	
26	86	Hon Omo Omeonu	8,000	
27	87	Hon Chidi Ukomadu	8,000	
28	93	Mrs Justina Nnabugwu	100,000	
29	96	Akwarandu Chinyere	15,000	
30	98	Madubike Nathaniel	45,000	
31	108	Alozie Godwin	8,000	
32	111	Hon Chidiebere Ihenyeremadu	4,020,000	
33	115	Lolo Tindel Chidiebere	1,000,000	
34	117	Ezeribe Udo	10,000	
35	119	Hon Okechukwu Prince	750,000	
36	131	Nwosu Donatus	350,000	
37	135	Anyanwu Chidiebere	35,000	
38	137	Izuchi Sunday	5,000	
39	139	Mrs Ngosi Emeka	12,884,708	
40	140	Njoku Chibuike Augustine	21,620,000	
41	141	Nwanosike Chioma Patricia	20,000	
42	142	Ugo Chibuike	150,000	

43	143	Ikpo Ochuokwu Kalu	850,000	
44	144	Emelogu Lauretta	2,000,000	
45	146	Akobukwu Rowland	20,000	
46	147	Francis O. Chukwu	20,000	
47	148	Ojinka Uloma	25,000	
48	149	Agomuo Edith	15,000	
49	151	Jumbo Chikezie	10,000	
50	152	Ibe Okorie	5,000	
51	153	Josephine .O. Sokwa	20,000	
52	158	Johnson Emmanuel	42,500	
53	159	Ehemere Eziaku	15,000	
54	161	Hon Ahiaoma Adindu	20,000	
55	163	Hon Chiedozie Iheduwa	20,000	
56	163	Hon Chinaemerem Isaac	20,000	
57	165	Hon Emeka Ekeke	20,000	
58	165	Hon Okey Nwankpa	20,000	
59	165	Hon Okoro Okenwa	20,000	
60	167	Hon Oluchi Ahukanna	50,000	
61	167	Nwanyieze Onumaebgu	5,000	
		TOTAL		47,659,708

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

S/N	FOLIO	DETAIL	AMOUNT	TOTAL
		TRADE UNION		
1	40	NULGE	2,872,865	
2	48	NHIS	2,392,013	
3	50	LOGLA	502,000	
4	65	Staff Welfare Association	444,000	6,210,878
		MISCELLANEOUS		
5	35	Unclaimed allowance	153,733	153,733
		TOTAL		6,364,611

NOTE 46 ACCUMULATED SURPLUS/(DEFICITS)

	ACCUMULATED SURPLUS /(DEFICITS)	₦	₦
	Balance C/D	235,777.73	
	Balance C/D AT JAAC	132,066,989.23	
	Total Balance C/B		132,302,763.98
	Surplus/Deficit for the year		
	Adjusted during the year		
	BALANCE B/D	8,597,205	
	Balance B/D AT JAAC	1,353,811.99	
	Total Balance B/D		9,951,016.99