

**UGWUNAGBO LOCAL GOVERNMENT
UGWUNAGBO**

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	34,191,396.18		132,766,175.44
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	7,039,700.00		5,431,000.00
3108	Prepayments	28			
	Total Current Assets A			41,231,096.18	138,197,175.44
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			41,231,096.18	138,197,175.44
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35		147,058.00	300,500.00
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			147,058.00	300,500.00
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E				

	Total Liabilities F = D + E			147,058.00	300,500.00
	Net Assets: G = C - F			41,084,038.18	137,896,675.44
	NET ASSETS / EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	41,084,038.18		137,896,675.44
	Total Net Assets / Equity: H = G			41,084,038.18	137,896,675.44

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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)

**UGWUNAGBO LOCAL GOVERNMENT
UGWUANGBO**

**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	1,276,517,875.77		1,167,942,316.64
1102	Government Share of FAAC (VAT Revenue)	2	384,816,307.17		300,970,360.48
1201	Tax revenue	3	2,616,664.00		6,103,558.12
1202	Non-tax revenue	4	15,639,612.02		14,629,221.11
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund	9	132,766,175.44		6,151,973.25
1402	Other Capital Receipts	9.1	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10			
	Total Revenue (a)			2,031,180,163.81	1,760,503,311.95
2	EXPENDITURE				
2101	Salary	11	265,386,856.83		300,311,000.00
2102	Allowances and social contribution	11			95,525,472.57
2103	Social benefits	12			
2202	Overhead cost	13	174,360,630.82		121,282,492.92
2204	Grants & Contribution	14			
2207	Transfer Payments	21	1,506,103,237.98		1,105,487,671.02
3201	Purchase/construction of PPE		44,245,400.00		
	Total Expenditure (b)			1,990,096,125.63	1,622,606,636.51
	Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)			41,084,038.18	137,896,675.44

1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue/(Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			41,084,038.18	137,896,675.44

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Treasurer

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Chairman

NAME

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**UGWUANGBO LOCAL GOVERNMENT
UGWUANGBO**

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	1,276,517,875.77		1,167,942,316.64
1102	Government Share of FAAC (VAT Revenue)	2	384,816,307.17		300,970,360.48
1201	Tax revenue	3	2,616,664.00		6,103,558.12
1202	Non-tax revenue	4	15,639,612.02		14,629,221.11
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)			1,898,413,988.37	1,754,351,338.70
	Outflows				
2101	Salary	11	265,386,856.83		300,311,000.00
2102	Allowances and social contribution	11			95,525,472.57
2103	Social benefits	12			
2202	Overhead cost	13	174,360,630.82		121,282,492.92
2204	Grants & contributions/ Transfer	14			-
2207	Transfer Payments	21	1,506,103,237.98		1,105,487,671.02
	Total Outflow from Operating Activities (B)			1,945,850,725.63	1,622,606,636.51
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			(47,436,737.26)	131,744,702.19
	CASH FLOW FROM INVESTING ACTIVITIES				

3201	Purchase/Construction of PPE	32		(44,245,400.00)	
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			(44,245,400.00)	
	CASH FLOW FROM FINANCING ACTIVITIES				
3106	Receivables	27	(7,039,700.00)		(5,431,000.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	147,058.00		300,500.00
	Net Cash Flow from Financing Activities		()	6,892,642.00	(5,130,500.00)
	Net Cash Flow from all Activities			(98,574,779.26)	126,614,202.19
	Cash & its equivalent as at 1/1/2019	26		132,766,175.44	6,151,973.25
	Cash & its equivalent as at 31/12/2019	26		34,199,396.18	132,766,175.44
	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)

**UGWUNAGBO LOCAL GOVERNMENT
UGWUANGBO**

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)				
	01	Statutory Allocation		1,280,332,343.87	1,276,517,875.77	3,814,468.10
	02	Value added Tax (VAT)		-	384,816,307.17	(384,816,307.17)
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)		1,280,332,343.8	1,661,334,182.94	381,001,839.07
		TOTAL GOVERNMENT SHARE OF FAAC (1101)		1,280,332,343.8	1,661,334,182.94	381,001,839.07
		TOTAL GOVERNMENT SHARE OF FAAC (11)				
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax		2,250,000.00	2,616,664.00	(366,664.00)
	06	Development tax/levy				
	09	Other service taxes				
		Sub-Total TAX REVENUE (120101)				
		Sub-Total TAX REVENUE (1201)		2,250,000.00	2,616,664.00	(366,664.00)
1202		NON-TAX REVENUE				
120201		LICENCES - GENERAL				
	20	Hawker's permits				
	24	Abattoir/slaughter licences				
	31	Liquor licences		500,000	9,000.00	491,000.00
	37	Trade permit licences		1,270,000	20,000.00	1,250,000.00
		Sub-Total Licences (120201)		1,770,000.00	79,000.00	1,741,000.00

120204		FEES - GENERAL			
	17	<i>Contractor registration fees</i>	940,000	110,000.00	830,000.00
	18	<i>Marriage/divorce fees</i>	300,000	9,000.00	291,000.00
	27	<i>Tender fees</i>	3,000,000	5,000,000.00	(2,000,000.00)
	36	<i>Bill board advertisement fees</i>	-	1,308,351.47	(1,308,351.47)
	49	<i>Business/trade operating fees</i>	1,000,000.00	2,986,800.00	1,986,800.00
	54	<i>Parking fees</i>	1,000,000.00	28,000.00	972,000.00
	66	<i>Market Stallage/Toll Fees</i>	5,000,000.00	5,098,680.00	(98,680.00)
	67	<i>Indigenship registration fees/Others</i>	1,000,000.00	314,000.00	868,000.00
		Sub-Total Fees I (120204)	12,240,000.00	14,854,831.47	(2,614,831.47)
120206		SALES - GENERAL			
	03	<i>Sales of id cards</i>			
	07	<i>Sales of consultancy registration forms</i>			
		Sub-Total Sales I (120206)			
120207		EARNINGS			
	06	<i>Earnings from toll gates</i>	500,000.00	450,000.00	50,000.00
	14	<i>Earnings from ict services/Others</i>	500,000.00	240,000.00	260,000.00
		Sub-Total Earnings (120207)	1,000,000.00	690,000,000.00	310,000.00
120208		RENT ON GOVERNMENT BUILDING			
	01	<i>Rent on government quarters</i>	170,000.00	65,780.55	104,219.45
		Sub-Total Rent (120208)	170,000.00	65,780.55	104,219.45
120211		INVESTMENT INCOME			
	03	<i>Other Investment Income</i>			
		Sub-Total Investment Income (120211)			
		TOTAL NON-TAX REVENUE (1202)	15,180,000.00	15,639,612.02	(459,612.02)
1401		TRANSFERS			
140101		<i>Transfer from consolidated Revenue Fund</i>		132,766,175.44	
		TOTAL REVENUE = 11 + 12	1,411,462,343.87	2,031,180,163.81	(619,717,819.94)

**UGWUNAGBO LOCAL GOVERNMENT
UGWUNAGBO**

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		541,416,880.00	265,386,856.83	276,030,023.17
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)		541,416,880.00	265,386,856.83	276,030,023.17
22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
				14,110,000	11,002,150	3,107,850
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training		9,010,000.00	8,700,900.00	309,100.00
	02	Local travel & transport Others		4,900,000.00	4,754,400.00	145,600.00
	03	Non Accident Bonus		200,000.00	-	200,000.00
		Sub-Total Travel & Transport (220201)		14,110,000.00	13,455,300.00	654,700.00
220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables		11,670,000.00	4,404,400.00	7,265,600.00
	05	Printing & Non Security Documents		-	-	-
	06	Printing of Non Security Documents		10,000,000.00	2,350,200.00	7,649,800.00
	07	Drug/Laboratory Materials				
	08	Field & Camping Materials				
	09	Uniform & Other Clothing				
	10	Teaching Aids / Instructional Materials				
		Sub-Total Materials & Suppliers (220203)		21,670,000.00	6,754,600.00	14,915,400.00

220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		5,000,000.00	184,000.00	4,816,000.00
	02	Maintenance of Office Furniture		5,000,000.00	178,900.00	4,821,100.00
	06	Other Maintenance Services		8,000,000.00	60,000.00	7,940,000.00
	12	Maintenance of Market/Public Places				
		Sub-Total Maintenance Services (220204)		18,000,000.00	422,900.00	17,577,100.00
220205		Training				
	01	Local Training				
		Sub-Total Training (220205)		6,000,000.00	522,000.00	5,478,000.00
220206		Other Service				
	01	Security Services				
	03	Residential Rent				
	04	Security Vote (Including Operations)		50,000,000.00	25,000,000.00	25,000,000.00
	05	Clearing & Fumigation				
	06	National Security & Civil Defence Services Corps				
		Sub-Total Other Services (220206)		50,000,000.00	25,000,000.00	25,000,000.00
220207		Consulting & Professional Services				
	02	Information Technology		4,600,000.00	4,340,160.00	259,840.00
	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				
	02	Other Transport Equipment Fuel Cost		2,000,000.00	20,000.00	1,980,000.00
	03.	Plant/Gen Set Fuel Cost		2,800,000.00	58,725.00	2,741,275.00
		Sub-Total Fuel & Lubricants General (220208)		4,800,000.00	78,725.00	4,721,275.00
220209		FINANCIAL CHARGES				
	01	Bank Charges (Other than Interest)				
	04	Others Consolidated fund Bank Charges)				
		Sub-Total Financial Charges (220209)				

220210		Miscellaneous Expenses				
	01	Refreshment & meals		11,504,620	21,889,100.00	(10,384,480.00)
	02	Honorariums & Sitting Allowance		8,500,000.00	82,748,946.62	(74,248,946.62)
	23	Loan Scheme to Transport Coordinators				
	28	Legislative Council Maintenance		9,150,000.00	4,960,000.00	4,190,000.00
	29	Traditional Rulers		25,000,000.00	14,158,899.20	10,841,100.80
	31	NYSC				
	32	Postal Agents				
	34	Disposal of Waste/Unidentified Corpse		300,000.00	30,000.00	270,000.00
		Sub-Total Miscellaneous Expenses(220210)		54,454,620.00	123,786,945.82	(69,332,325.82)
		Total Overhead Cost (2202)		173,634,620.00	174,360,630.82	(726,010.82)
		OTHER RECURRENT EXP COSTS				
2204		GRANTS & CONTRIBUTIONS				
2207		TRANSFERS				
220701		Transfer Payments to Govt. Establishments		1,506,103,237.98	1,506,103,237.98	(1,506,103,237.98)
220401		Grants & Contributions				
		TOTAL OTHER RECURRENT EXP COSTS (22)				
3201		Purchase/Construction of PPE			44,245,400.00	(44,245,400.00)
		TOTAL RECURRENT EXP.				
		TOTAL EXPENDITURE		2,221,154,735.98	1,990,096,125.63	231,058,612.35

**UGWUNAGBO LOCAL GOVERNMENT
UGWUNAGBO**

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				
310101		CONSOLIDATED REVENUE FUND				
	01	Cash Balance Consolid. Revenue Fund			34,191,396.18	
		Sub-Total Consolidated Revenue Fund (310101)			34,191,396.18	
3106		RECEIVABLES				
310601		PERSONAL ADVANCES				
	01	Personal Advances			7,039,700.00	
		Sub-Total Consolidated Revenue Fund (310101)				
32		NON-CURRENT ASSETS				
3201		PROPERTY, PLANT & EQUIPMENT				
320101		LAND & BUILDING-GENERAL				
	01	Land & building-administrative				
		Sub Total Land & Building (320101)				
		Sub-Total Property, Plant And Equipment (3201)				
		TOTAL CURRENT ASSETS (31)			41,231,096.18	
		TOTAL NON-CURRENT ASSETS				
		TOTAL ASSETS			41,231,096.18	

**UGWUNAGBO LOCAL GOVERNMENT
UGWUNAGBO**

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			147,058.00	
410101		Contract Retention Fees				
	07	Other Deposits				
		Sub-Total Contract Retention Fees (410101)				
		Sub-Total Deposits (4101)			147,058.00	
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)			41,084,038.18	
	01	Accumulated Surplus / (Deficit)				
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		Sub-Total Reserves (430201)				
		TOTAL CAPITAL & RESERVES (43)			41,084,038.18	
		TOTAL LIABILITIES/EQUITIES			41,231,096.18	

NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
3	Tax Revenue		
	Other service taxes	2,616,664.00	2,616,664.00
	Total Tax Revenue		
4	Non - Tax Revenue		
	LICENCES		
	Registration of voluntary organizations		
	Liquor licence	9,000.00	
	Hawker's permits		
	Trade permit licences	20,000.00	
	Sub-Total Licences		29,000.00
	FEES		
	Contractor Registration Fees	110,000.00	
	Marriage/Divorce Fees	9,000.00	
	Tender Fees	5,000,000.00	
	Bill Board Advertisement	1,308,351.47	
	Business Trade Operating Fees	2,988,800.00	
	Parking Fees	28,000.00	
	Market Stallage/Toll Fees	5,098,680.00	
	Indigenship Registration Fees/Others	314,000.00	
	Sub-Total Fees		14,854,831.47
	EARNINGS		
	<i>Earnings from toll gates</i>		
	<i>Earnings from ICT Services</i>	450,000.00	
	Sub-Total Earnings	240,000.00	
		690,000.00	
7	AID AND GRANTS		
	Domestic Aids		
	Total AID AND GRANTS		

11	SALARY		
	SALARIES AND WAGES		
	Salary	265,386,856.83	
	Sub-Total Salaries and Wages		265,386,856.83
	Housing fund contribution		
	Sub-Total Allowances & Social Contributions		
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	13,455,300.00	
	Utilities	-	
	Materials & Supplies	6,754,600.00	
	Maintenance Services	422,900.00	
	Training	522,000.00	
	Other Services	25,000,000.00	
	Consulting and Professional Services	4,340,160.00	
	Fuel and Lubricants	78,725.00	
	Miscellaneous Expenses	174,360,630.00	
	TOTAL		113,789,307.00
14	GRANTS & CONTRIBUTIONS		
	Local Grants & Contributions		
21	TRANSFER TO OTHER GOVT. ENTITIES – DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	602,441,295.19	
	Administrative	602,441,295.19	
	Other sundry deductions	301,220,647.60	
	Total		1,506,103,237.98

**UGWUNAGBO LOCAL GOVERNMENT
UGWUANGBO**

**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				
	Government share of FAAC (Statutory Revenue)	1a	1,238,577,651.21		1,138,838,183.66
	Share of Forex	1b	19,674,871.57		23,842,828.73
	Share of Excess Bank Charges	1c	2,849,748.31		2,519,544.38
	Share of NNPC Refund	1d	1,784,376.86		597,507.64
	Share of Exchange Gain	1e	2,264,705.86		2,141,252.23
	Share of Solid Mineral	1f	1,552,449.26		
	Share of Good and Value		9,814,072.70		
	Total (Gross) FAAC Allocation to UGWLG			1,276,517,875.77	1,167,939,316.64

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	90,630,425.82		1,665,997.80		119,336.43			92,415,760.05	97,086,486.65
Feb	86,058,702.62	7,882,737.88	823,815.21		154,519.57			94,919,775.28	-
Mar	81,134,557.97	2,334,936.35		1,784,376.66	117,903.52		9,814,072.70	95,185,847.40	97,741,923.98
Apr	93,305,590.45				143,488.98			93,449,079.43	107,664,184.35
May	104,434,543.72				210,462.05			104,645,005.77	104,641,037.01
Jun	114,193,260.04				189,121.36			114,382,381.40	110,391,550.58
Jul	111,258,579.77				184,357.61			111,442,937.38	107,192,777.58
Aug	112,016,567.30		359,935.30		359,935.30			112,736,437.90	107,081,910.31
Sept.	142,750,550.03				225,243.22			142,975,793.25	103,484,302.34
Oct	107,503,840.22				202,520.11			107,706,360.33	110,869,455.25
Nov	89,641,285.66	9,457,197.34			142,451.87			99,240,934.87	122,247,719.09
Dec	105,649,747.61				215,365.84	1,552,449.26		107,417,562.71	99,537,969.50
TOTAL	1,238,577,651.21	19,674,871.57	2,849,748.31	1,784,376.86	2,264,705.86	1,552,449.26	9,814,072.70	1,276,517,875.77	1,167,939,316.64

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	384,816,307.17		
	Share of Value Added Tax (VAT)	2a	384,816,307.17	300,970,360.48

DETAILS

2a	2019			2018
	MONTH	NET RECEIPT	DEDICATION	TOTAL
		₱	₱	₱
	January	29,771,807.74		29,771,807.74
	February	27,051,148.72		27,051,148.72
	March	26,479,509.65		26,479,509.65
	April	27,532,593.16		27,532,593.16
	May	29,986,351.81		29,986,351.81
	June	41,442,267.59		41,442,267.59
	July	35,845,690.54		35,845,690.54
	August	33,636,408.35		33,636,408.35
	September	35,637,341.47		35,637,341.47
	October	40,255,679.08		40,255,679.08
	November	25,697,421.67		25,697,421.67
	December	31,480,087.39		31,480,087.39
	TOTAL	384,816,307.17		384,816,307.17

Note 26 CASH AND BANK BALANCES

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			₦	₦
A	CASH- IN- HAND			-
B	CASH AT BANKS:			
	First Bank Nig. (Salary A/C)	2030090888	501,998.79	
	UBA Bank	1020076648	61,164.51	
	First Bank Salary A/C2	2034380187	1,836,454.22	
	First Bank Treasury Collection A/C	2034374494	25,495,358.86	
	First Bank Project A/C	2034380015	4,081,743.50	
	First Bank IGR A/C	2009431007	18,025.00	
	First Bank Special IGR Special A/C	2032301177	451,377.00	
	Unity Bank Abia Sinage A/C	27776526	391,462.31	
				32,837,584.19
	Total Cash And Bank Balances			32,837,584.19

**UGWUNAGBO LOCAL GOVERNMENT
OUTSTANDING ADVANCES AS AT DECEMBER 31, 2019**

S/NO	NAMES	FOLIO NO.	AMOUNT
			₦
1	NWAOGWUGWU UZOMA	6	110,000.00
2	ANTHONY OGBUOKIRI	21	1,255,000.00
3	EZENWOKE OCHULOR	31	580,000.00
4	OGBA CHUKWU	47	35,000.00
5	AHAIWE THERESA	59	10,000.00
6	OKECHUKWU ANYAMELEM	80	40,000.00
7	RAPHAEL MADUKALU	91	35,000.00
8	AGUOMBA UGOCHI	97	195,000.00
9	CHIMA UGOCHI	121	60,000.00
10	ONYEIKE EZEKIEL	141	1,215,000.00
11	KALU I. OBUBA	161	20,000.00
12	CHUKWUMA ONWUNLE	169	290,000.00
13	GABRIEL EGWUATU	186	330,000.00
14	EVANS NWAGBARA	203	180,000.00
15	MACAULAY UGOCHUKWU	213	1,223,000.00

16	EKWURUIBE BERNARD	224	50,000.00
17	VICTOR AMACHI	230	15,000.00
18	NWOGU KELECHI	236	15,000.00
19	GLAYS NWAGBARA	234	15,000.00
20	ANANABA EMMANUEL	236	15,000.00
21	NWACHI SAMUEL	238	15,000.00
22	NZE ESTHER MGBECHI	242	4,000.00
23	VIVIAN NWORGU	247	20,000.00
24	JOY NWANKIRE	251	65,000.00
25	JOY C. UZUEGBU	254	31,400.00
26	LADY ROSE UKOMADU	257	50,000.00
27	AKACHUKWU RAPHAEL	258	20,000.00
28	PASTOR DANIEL C. AMAJI	260	50,000.00
29	REBECCA OLE	266	110,000.00
30	EHILEGBU NONYE	272	40,000.00
31	UKALGWA CHINEDU	274	5,000.00
32	EMMANUEL ISREAL	278	5,000.00
33	EDITH OGBONNA	282	5,000.00
34	OGIDI DARLIGHTON	284	5,000.00
35	OKORIE KALU OKORIE	286	5,000.00
36	YOUNG DANIEL	291	5,000.00
37	IGWE GIFT	294	5,000.00
38	NWAGBARA CHIBUZOR	204	5,000.00
39	VERONICA UDEAGA	308	5,000.00
40	NGOZI ONYEIKE	311	10,000.00
41	MERCY BENEDICK OKORIE	313	5,000.00
42	EMMANUEL BENEDICK	316	100,000.00
43	ERIM UDO	318	100,000.00
44	ERONDU CHIDINMA	320	5,000.00
45	GRACE ONUOHA	322	150,000.00
46	NWANOSIKE NWANKANMA	331	66,300.00
47	ONUOHA EMEKA		10,000.00
48	MARY URUAKPA	215	55,000.00
49	GABRIEL EGWUATU	228	20,000.00
50	CHIJIJOKE URUAKPA	248	300,000.00
51	UGO CHIBUIKE	62	80,000.00
	TOTAL		7,039,700.00

NOTE 35 DEPOSITS

UGWUNAGBO LOCAL GOVERNMENT OUTSTANDING DEPOSIT AS AT 31ST DECEMBER, 2019

S/NO	FOLIO	DETAILS	AMOUNT
1	10	NULGE	
		TOTAL	

NOTE 46 ACCUMULATED SURPLUSES /(DEFICITS)

	₦	₦
ACCUMULATED SURPLUSES /(DEFICITS)		
Balance C/D		
Balance C/D AT JAAC		
Total Balance C/D		
Surplus/Deficit for the year		
Adjustments during the year		
BALANCE B/D		
Balance B/D AT JAAC		
Total Balance B/D		