

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**STATEMENT 1**

**STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2019**

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
<b>3</b>	<b>ASSETS</b>				
<b>31</b>	<b>Current Assets</b>				
3101	Cash and Cash Equivalents Held by Treasurer	26.1	<b>13,489,592.30</b>		132,758,114.53
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	<b>11,103,000.00</b>		6,038,500.00
3108	Prepayments	28			
	<b>Total Current Assets A</b>			<b>24,592,592.30</b>	<b>138,796,614.53</b>
<b>32</b>	<b>Non-Current Assets</b>				
3109	Investments	31	--		
3110	Loans granted	30	--		
3201	Property, plant & equipment	32	--		
	<b>Total Non-Current Assets B</b>			<b>--</b>	<b>--</b>
	<b>Total Assets C = A + B</b>			<b>24,592,592.30</b>	<b>138,796,614.53</b>
<b>4</b>	<b>LIABILITIES</b>				
<b>41</b>	<b>Current Liabilities</b>				
<b>4101</b>	Deposits	35	3,887,764.27		2,505,821.05
<b>4102</b>	Short Term Loans & Debts	36	-		
4103	Unremitted Deductions	37	-		
4104	Other Payables	38	-		
	<b>Total Current Liabilities D</b>			<b>3,887,764.27</b>	<b>2,505,821.05</b>
<b>42</b>	<b>Non-Current Liabilities</b>				
4201	Public Funds	41	-		
4203	Long Term Borrowings	43	-		
	<b>Total Non-Current Liabilities E</b>			<b>-</b>	<b>--</b>
	<b>Total Liabilities F = D + E</b>			<b>3,887,764.27</b>	<b>2,505,821.05</b>
	<b>Net Assets: G = C - F</b>			<b>20,704,828.03</b>	<b>136,290,793.48</b>
	<b>NET ASSETS/EQUITY</b>				

<b>43</b>	<b>CAPITAL &amp; RESERVES</b>				
4301	Capital	44			
4302	Reserves	46	20,704,828.03		136,290,793.48
	<b>Total Net Assets/Equity: H = G</b>			<b>20,704,828.03</b>	<b>136,290,793.48</b>

.....  
**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)*

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**STATEMENT 2  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED DECEMBER 31, 2019**

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
<b>1</b>	<b>REVENUE</b>				
1101	Government Share of FAAC (Statutory Revenue)	1	1,144,414,399.93		1,103,544,079.27
1102	Government Share of FAAC (VAT Revenue)	2	324,666,078.06		250,972,389.91
1201	Tax revenue	3	1,850,464.00		769,793.32
1202	Non-tax revenue	4	3,360,852.27		6,846,430.56
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund	9	132,758,114.53		8,443,256.88
1402	Other capital receipts	9.1	218,823,529.41		264,705,882.35
1501	Transfer Receipts	10			
	<b>Total Revenue (a)</b>			<b>1,825,873,438.20</b>	<b>1,635,281,832.29</b>
<b>2</b>	<b>EXPENDITURE</b>				
2101	Salary	11	400,500,330.00		373,407,480.61
2102	Allowances and social contribution	11	--		-
2103	Social benefits	12	--		-
2202	Overhead cost	13	67,655,124.00		75,230,812.34
2204	Grants and Contributions	14	--		
2207	Transfer Payments	21	1,309,448,156.17		1,038,542,745.86
	<b>Total Expenditure (b)</b>			<b>1,777,603,610.17</b>	<b>1,487,181,038.81</b>
<b>3</b>	<b>ASSETS</b>				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32	27,565,000.00		11,810,000

3202	Investment Property	33			
	<b>Total Assets (c)</b>			<b>27,565,000.00</b>	<b>11,810,000</b>
	<b>Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)</b>			<b>20,704,828.03</b>	<b>136,290,793.48</b>
1405	Gain/Loss on Disposal of Asset	22			
	<b>Total Non-Operating Revenue/(Expenses) (e)</b>				
	<b>Net Surplus/(Deficit) for the Period f = ( d+e)</b>			<b>20,704,828.03</b>	<b>136,290,793.48</b>

.....  
**Treasurer**

.....  
**Chairman**

**NAME** .....

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**DATE** .....

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**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**STATEMENT 4**

**STATEMENT OF CASH FLOW**

**FOR THE YEAR ENDED DECEMBER 31, 2019**

NCOA	PARTICULARS	NOTE	2019		2018
			AMOUNT	TOTAL	
			₦	₦	₦
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
	<b>Inflows</b>				
1101	Government Share of FAAC (Statutory Revenue)	1	1,144,414,399.93		1,103,544,079.27
1102	Government Share of FAAC (VAT Revenue)	2	324,666,078.06		250,972,389.91
1201	Tax revenue	3	1,850,464.00		769,793.32
1202	Non-tax revenue	4	3,360,852.27		6,846,430.56
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	--		--
	<b>Total Inflow from Operating Activities (A)</b>			<b>1,693,115,323.67</b>	<b>1,626,838,575.41</b>
	<b>Outflows</b>				
2101	Salary	11	400,500,330.00		373,407,480.61
2102	Allowances and social contribution	11	--		-
2103	Social benefits	12	--		-
2202	Overhead cost	13	67,655,124.00		75,230,812.34
2204	Grants & contributions	14			
2207	Transfer Payments	21	1,309,448,156.17		1,038,542,745.86
	<b>Total Outflow from Operating Activities (B)</b>			<b>1,777,603,610.17</b>	<b>1,487,181,038.81</b>
	<b>Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)</b>			<b>(84,488,286.50)</b>	<b>139,657,536.60</b>
	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
3201	Purchase/Construction of PPE	32	<b>(27,565,000.00)</b>		<b>11,810,000</b>
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			
	<b>Net Cash Flow from Investing Activities</b>			<b>(27,565,000.00)</b>	<b>(11,810,000)</b>
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
<b>3106</b>	<b>Receivables</b>	27	(11,103,000.00)		(6,038,500.00)
<b>3110</b>	<b>Capital grant received</b>	44	-		-
<b>3110</b>	Proceeds from Borrowings	43	-		-
<b>3110</b>	Repayment of Borrowings	43	-		-
<b>4101</b>	Deposits	35	3,887,764.27		2,505,821.05
	<b>Net Cash Flow from Financing Activities</b>			<b>(7,215,235.73)</b>	<b>(3,532,678.95)</b>
	<b>Net Cash Flow from all Activities</b>			<b>(119,268,522.23)</b>	<b>124,314,857.65</b>
	Cash & its equivalent as at 1/1/2019	26		<b>132,758,114.53</b>	<b>8,443,256.88</b>
	Cash & its equivalent as at 31/12/2019	26		<b>13,489,592.30</b>	<b>132,758,114.53</b>
	Certificate of Deposits	31.1			

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**Treasurer**

.....  
**Chairman**

**NAME** .....

.....

**DATE** .....

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

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**STATEMENT 5**

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

<b>S/N</b>	<b>Statement</b>	<b>Particulars</b>
<b>1.</b>	<b>5.1</b>	<b>COMPARATIVE STATEMENT OF REVENUE</b>
<b>2.</b>	<b>5.2</b>	<b>COMPARATIVE STATEMENT OF EXPENDITURE</b>
<b>3.</b>	<b>5.3</b>	<b>COMPARATIVE STATEMENT OF ASSETS</b>
<b>4.</b>	<b>5.4</b>	<b>COMPARATIVE STATEMENT OF LIABILITIES/EQUITIES</b>

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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
				₦	₦	₦
<b>1</b>		<b>REVENUE</b>				
<b>11</b>		<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>				
<b>1101</b>		<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>				
	01	Statutory Allocation		1,288,305,622.00	1,144,414,399.93	143,891,227.07
	02	Value added Tax (VAT)		324,666,078.06	324,666,078.06	--
	03	Excess Crude		218,823,529.41	218,823,529.41	--
		<b>TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>		<b>1,831,795,229.47</b>	<b>1,687,904,007.40</b>	<b>143,891,227.07</b>
		<b>TOTAL GOVERNMENT SHARE OF FAAC (1101)</b>				
		<b>TOTAL GOVERNMENT SHARE OF FAAC (11)</b>		<b>1,716,795,229.47</b>	<b>1,687,904,007.40</b>	<b>28,891,222.07</b>
<b>12</b>		<b>INDEPENDENT REVENUE</b>				
<b>1201</b>		<b>TAX REVENUE</b>				
<b>120101</b>		<b>PERSONAL TAXES</b>				
	<b>01</b>	Community Development/Poll Tax		2,150,000.00	1,850,464.00	299,536.00
	<b>06</b>	Development tax/levy				
	<b>09</b>	Other service taxes				
		<b>Sub-Total TAX REVENUE (120101)</b>		<b>2,150,000.00</b>	<b>1,850,464.00</b>	<b>299,536.00</b>
		<b>Sub-Total TAX REVENUE (1201)</b>				
<b>1202</b>		<b>NON-TAX REVENUE</b>				



<b>120201</b>		<b>LICENCES</b>			
	12	Bicycles licence& hire permits/ others			
	17	Dried fish & meat licences			
	20	Hawker's permits	400,000.00	200,000.00	200,000.0
	24	Abattoir/slaughter licences			
	26	Hiring services			
	31	Liquor licences	300,000.00	201,000.00	99,000.00
	37	Trade permit licences	400,000.00	200,000.00	200,000.00
	40	Lottery permit			
		<b>Sub-Total Licences (120201)</b>	<b>1,100,000.00</b>	<b>601,000.00</b>	<b>499,000.00</b>
<b>120204</b>		<b>FEEES</b>			
	17	<i>Contractor registration fees</i>			
	18	<i>Marriage/divorce fees</i>			
	26	<i>Court summons/oath fees</i>			
	27	<i>Tender fees</i>	1,000,000.00	1,000,000.00	--
	36	<i>Bill board advertisement fees</i>			
	42	<i>Association fees</i>			
	43	<i>Birth &amp; death registration fees</i>			
	48	<i>Development levies</i>			
	49	<i>Business/trade operating fees</i>	1,275,000.00	508,752.00	766,248.00
	50	<i>Inspection fees</i>			
	54	<i>Parking fees</i>			
	59	<i>Right of occupancy fees</i>			
	60	<i>Building plan approval fees</i>	2,000,000.00	1,000,000.00	1,000,000.00
	62	<i>Publication fees</i>			
	63	<i>Hospital service registration fees</i>			
	64	<i>Hospital service charges</i>			
	65	<i>Sports/recreational facilities fees</i>			
	66	<i>Indigenship registration fees/Others</i>			
		<b>Sub-Total Fees I (120204)</b>	<b>4,275,000.00</b>	<b>2,508,752.00</b>	<b>1,766,248.00</b>
<b>120207</b>		<b>EARNINGS</b>			
	06	<i>Earnings from toll gates</i>	1,000,000.00	251,100.27	748,899.73
	14	<i>Earnings from ict services/Others</i>			
	20	<i>Earnings from guest houses</i>			
		<b>Sub-Total Earnings (120207)</b>	<b>1,000,000.00</b>	<b>251,100.27</b>	<b>748,899.73</b>
		<b>Non- Tax Revenue (1202)</b>			
		<b>Total INDEPENDENT REVENUE (12)</b>	<b>8,525,000.00</b>	<b>5,211,316.27</b>	<b>3,313,683.73</b>
<b>1401</b>		<b>Transfer from consolidated revenue fund</b>		<b>132,758,114.53</b>	
<b>1402</b>		<b>Other Capital Receipts</b>			
<b>1501</b>		<b>TRANSFERS</b>			
	<b>01</b>	<b>Transfer From Govt. Establishments</b>	-	-	-
		<b>TOTAL REVENUE</b>	<b>1,840,320,229.47</b>	<b>1,825,873,438.20</b>	<b>14,446,791.27</b>

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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
				₦	₦	₦
<b>2</b>		<b>EXPENDITURES</b>				
<b>21</b>		<b>PERSONNEL COST</b>				
<b>2101</b>		<b>SALARY</b>				
<b>210101</b>		<b>SALARIES AND WAGES</b>				
	01	Salary		450,000,000.00	400,500,330.00	49,499,670.00
	02	Over Time Payments		-	-	-
	03	Consolidated Revenue Fund Charge – Sal.		-	-	-
		Sub-Total Salaries and Wages (210101)		<b>450,000,000.00</b>	<b>400,500,330.00</b>	<b>49,499,670.00</b>
		<b>Sub-Total Salary (2101)</b>		<b>450,000,000.00</b>	<b>400,500,330.00</b>	<b>49,499,670.00</b>
		<b>TOTAL PERSONNEL COST(21)</b>		<b>450,000,000.00</b>	<b>400,500,330.00</b>	<b>49,499,670.00</b>
<b>22</b>		<b>OTHER RECURRENT COSTS</b>				
<b>2202</b>		<b>OVERHEAD COST</b>				
<b>220201</b>		<b>TRAVEL &amp; TRANSPORT</b>				
	01	Local travel & transport: training		18,700,000.00	18,453,500.00	246,500.00
	02	Local travel & transport Others				
	03	Non Accident Bonus				
		Sub-Total Travel & Transport(220201)		<b>18,700,000.00</b>	<b>18,453,500.00</b>	<b>246,500.00</b>
<b>220203</b>		<b>Materials &amp; Supplies</b>				
	01	Office Stationeries /Computer consumables		5,000,000.00	2,000,000.00	3,000,000.00
	05	Printing & Non Security Documents				
	06	Printing of Non Security Documents		5,000,000.00	2,050,000.00	2,950,000.00
	07	Drug/Laboratory Materials				

	08	Field & Camping Materials				
	09	Uniform & Other Clothing				
	10	Teaching Aids/ Instructional Materials				
		Sub-Total Materials & Supplies (220203)		<b>10,000,000.00</b>	<b>4,050,000.00</b>	<b>5,950,000.00</b>
<b>220204</b>		<b>Maintenance Services</b>				
	01	Maintenance of motor vehicle / transport equipment				
	02	Maintenance of Office Furniture		8,000,000.00	7,000,000.00	1,000,000.00
	04	Maintenance of Office /IT Equipment		9,000,000.00	8,000,000.00	1,000,000.00
	05	Maintenance of Plant/Gen st		3,000,000.00	3,000,000.00	--
		Sub-Total Maintenance Services (220204)		<b>20,000,000.00</b>	<b>18,000,000.00</b>	<b>2,000,000.00</b>
<b>220206</b>		<b>Other Service</b>				
	01	Security Services		20,000,000.00	20,000,000.00	--
	03	Residential Rent				
	07	Servicon Activities				
		Sub-Total Other Services (220206)		<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>--</b>
<b>220208</b>		<b>FUEL &amp; LUBRICANTS</b>				
	01	Motor Vehicle Fuel Cost		3,000,000.00	2,151,624.00	848,376.00
	03	Plant/Gen Set Fuel Cost				
		Sub-Total Fuel & Lubricants General (220208)		<b>3,000,000.00</b>	<b>2,151,624.00</b>	<b>848,376.00</b>
<b>220210</b>		<b>Miscellaneous expenses</b>				
	01	Refreshment & meals		6,000,000.00	5,000,000.00	1,000,000.00
		Sub-Total Miscellaneous expenses(220210)		<b>6,000,000.00</b>	<b>5,000,000.00</b>	<b>1,000,000.00</b>
		<b>Total Overhead Cost (2202)</b>				
		<b>OTHER RECURRENT EXP COSTS</b>		<b>77,700,000.00</b>	<b>67,655,124.00</b>	<b>10,044,876.00</b>
<b>2207</b>		<b>TRANSFERS</b>				
220701		Transfer Payments to Govt. Establishments		1,309,448,156.17	1,309,448,156.17	--
		<b>TOTAL OTHER RECURRENT EXP COSTS</b>				
		<b>TOTAL RECURRENT EXP.</b>				
		<b>TOTAL EXPENDITURE</b>		<b>1,837,148,156.17</b>	<b>1,805,168,610.17</b>	<b>31,979,546.00</b>

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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
				₦	₦	₦
<b>3</b>		<b>ASSETS</b>				
<b>31</b>		<b>CURRENT ASSETS</b>				
<b>3101</b>		<b>CASH/BANK BALANCES HELD BY TREASURER</b>				
<b>310101</b>		<b>CONSOLIDATED REVENUE FUND</b>				
	01	Cash Balance Consolid. Revenue Fund		-	13,489,592.30	
		Sub-Total Consolidated Revenue Fund (310101)		-	<b>13,489,592.30</b>	
<b>3106</b>		<b>RECEIVABLES</b>				
<b>310601</b>		<b>PERSONAL ADVANCES</b>				
	01	Personal Advances			11,103,000.00	
		Sub Total Personal Advances (310601)			<b>11,103,000.00</b>	
		<b>TOTAL ASSETS</b>		-	<b>24,592,592.30</b>	

**UKWA EAST LOCAL GOVERNMENT  
AKWETTE**

**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 ₦
<b>4</b>		<b>LIABILITIES / EQUITY</b>				
<b>41</b>		<b>CURRENT LIABILITIES</b>				
<b>4101</b>		<b>DEPOSITS</b>				
<b>410101</b>		<b>Contract Retention Fees</b>				
	07	Other Deposits			3,887,764.27	
		Sub-Total Contract Retention Fees (410101)				
		<b>Sub-Total Deposits (4101)</b>			<b>3,887,764.27</b>	
<b>43</b>		<b>CAPITAL &amp; RESERVES</b>				
<b>4301</b>		<b>CAPITAL</b>				
<b>430101</b>		<b>Capital Represented by PPE</b>				
<b>4302</b>		<b>RESERVES</b>				
<b>430201</b>		<b>Accumulated Surplus / (Deficit)</b>				
	01	Accumulated Surplus / (Deficit)		-	20,704,828.03	
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		Sub-Total Reserves (430201)		-		
		<b>Sub-Total Reserves (4302)</b>		-		
		<b>TOTAL CAPITAL &amp; RESERVES (43)</b>				
		<b>TOTAL LIABILITIES/EQUITIES</b>			<b>24,592,592.30</b>	

**UKWA EAST LOCAL GOVERNMENT  
AKWETE**

**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		₦	₦	₦
<b>1</b>	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	1,144,414,399.93		1,076,047,483.54
	Share of Forex	1b	18,590,065.93		22,528,216.46
	Share of Excess Bank Charges	1c	2,692,621.96		2,380,625.29
	Share of NNPC Refund	1d	1,685,992.40		2,023,190.88
	Share of Exchange Gain	1e	2,099,013.34		564,563.10
	Share of Solid Mineral	1f	1,466,852.50		--
	Share of Good and Value	1g	9,272,958.20		--
	<b>Total (Gross) FAAC Allocation to UKELG</b>			<b>1,180,221,904.26</b>	<b>1,103,544,079.27</b>

**DETAILS**

MONTH	2019							TOTAL	2018 TOTAL
	1a	1b	1c	1d	1e	1f	1g		
	Statutory Revenue	Forex	Excess Bank Charges	NNPC Refund	Exchange Gain	Share of Solid Mineral	Share of Good and Value		
	₦	₦	₦	₦	₦	₦	₦	₦	₦
Jan	85,633,373.15		1,574,140.36		112,756.62			87,320,270.13	<b>91,733,478.25</b>
Feb	81,313,719.19	7,448,110.60	778,392.85		145,999.88			89,686,222.52	--
Mar	76,661,075.08	2,206,195.92		1,685,992.40	111,402.72		9,272,958.20	89,937,624.32	<b>92,352,767.56</b>
Apr	88,161,038.33				135,577.48			88,296,615.81	<b>101,727,948.32</b>
May	98,676,379.06				198,857.89			98,875,236.95	<b>98,871,487.02</b>
Jun	107,897,033.04				178,693.85			108,075,726.89	<b>104,304,936.87</b>
Jul	105,124,161.03				174,192.76			105,298,353.79	<b>101,282,533.30</b>
Aug	105,840,355.72		340,088.75		340,088.75			106,520,533.22	<b>101,177,778.89</b>
Sep	109,007,468.74				172,000.69			109,179,469.43	<b>97,778,530.75</b>
Oct	101,576,445.02				191,353.84			101,767,798.86	<b>104,756,491.51</b>
Nov	84,698,770.82	8,935,759.41			134,597.56			93,769,127.79	<b>115,508,341.55</b>
Dec	99,824,580.75				203,491.30	1,466,852.50		101,494,924.55	<b>94,049,785.25</b>
<b>TOTAL</b>	<b>1,144,414,399.93</b>	<b>18,590,065.93</b>	<b>2,692,621.96</b>	<b>1,685,992.40</b>	<b>2,099,013.34</b>	<b>1,466,852.50</b>	<b>9,272,958.20</b>	<b>1,180,221,904.26</b>	<b>1,103,544,079.27</b>

<b>2</b>	<b>Value Added Tax</b>				
			<b>2019</b>		<b>2018</b>
			<b>₱</b>	<b>₱</b>	<b>₱</b>
	This represent share of VAT to the three tiers of government in line with the provisions of the VAT Act		324,666,078.06		
	Share of Value Added Tax (VAT)	<b>2a</b>		<b>324,666,078.06</b>	<b>250,972,389.91</b>

**DETAILS**

2a	MONTH	2019			2018
		NET RECEIPT	DEDUCTION	TOTAL	TOTAL
		₱	₱	₱	₱
	JANUARY	27,984,830.55		27,984,830.55	25,986,349.30
	FEBRUARY	25,402,373.61		25,402,373.61	
	MARCH	24,902,708.84		24,902,708.84	22,596,172.62
	APRIL	25,882,168.95		25,882,168.95	23,981,530.05
	MAY	28,159,042.06		28,159,042.06	24,843,706.69
	JUNE	30,723,792.33		30,723,792.33	22,604,856.23
	JULY	26,555,089.42		26,555,089.42	21,735,363.99
	AUGUST	24,945,422.12		24,945,422.12	30,900,718.49
	SEPTEMBER	26,473,561.61		26,473,561.61	21,010,509.77
	OCTOBER	29,904,340.69		29,904,340.69	28,332,934.08
	NOVEMBER	24,155,085.66		24,155,085.66	24,956,068.00
	DECEMBER	29,577,662.22		29,577,662.22	26,620,353.31
	<b>TOTAL</b>	<b>324,666,078.06</b>		<b>324,666,078.06</b>	<b>250,972,389.91</b>

<b>NOTE</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>TOTAL</b>
		<b>₦</b>	<b>₦</b>
<b>3</b>	<b>Tax Revenue</b>		
	Other service taxes	1,850,464.00	
	<b>Total Tax Revenue</b>		<b>1,850,464.00</b>
<b>4</b>	<b>Non - Tax Revenue</b>		
	<b>LICENCES</b>		
	Registration of voluntary organizations	200,000.00	
	Bake house licence		
	Hawker's permits		
	Trade permit licences	401,000.00	
	<b>Sub-Total Licences</b>		<b>601,000.00</b>
	<b>FEES</b>		
	<i>Right of occupancy fees</i>	2,508,752.00	
	<i>Hospital service registration fees</i>	--	
	<i>Hospital service charges</i>	--	
	<i>Indigenship registration fees</i>	--	
	<b>Sub-Total Fees</b>		<b>2,508,752.00</b>
	<b>EARNINGS</b>		
	<i>Earnings from toll gates</i>	251,100.27	
	<i>Earnings from commercial activities</i>		
	<b>Sub-Total Earnings</b>		<b>251,100.27</b>
<b>7</b>	<b>AID AND GRANTS</b>		
	Domestic Aids		
	<b>Total AID AND GRANTS</b>		
<b>11</b>	<b>SALARY</b>		
	<b>SALARIES AND WAGES</b>		
	Salary	400,500,330.00	



	<b>Sub-Total Salaries and Wages</b>		
	Housing fund contribution		
	<b>Sub-Total Allowances &amp; Social Contributions</b>		<b>400,500,330.00</b>
<b>13</b>	<b>OVERHEAD COSTS</b>		
<b>13.1</b>	<b>OVERHEAD COSTS BY FUNCTION</b>		
	Travel & Transport	18,453,500.00	
	Utilities	--	
	Materials & Supplies	4,050,000.00	
	Maintenance Services	20,000,000.00	
	Training	--	
	Consulting and Professional Services	--	
	Miscellaneous Expenses	7,151,624.00	
	<b>TOTAL</b>		<b>67,655,124.00</b>
<b>14</b>	<b>GRANTS &amp; CONTRIBUTIONS</b>		
	Local Grants & Contributions		
<b>21</b>	<b>TRANSFER TO OTHER GOVT. ENTITIES - DEDUCTIONS BY JOINT ACCOUNTS &amp; ALLOCATION COMMITTEE (JAAC)</b>		
	Statutory deductions	636,428,718.72	
	Administrative	475,338,100.00	
	Other sundry deductions	197,681,337.45	
	<b>Total</b>		<b>1,309,448,156.17</b>

**NOTE 26****CASH AND BANK BALANCES**

S/N	DETAILS	A/C NO	AMOUNT N	TOTAL N
A	CASH- IN- HAND			--
B	CASH AT BANKS:			
i.				
ii				
	<b>TOTAL CASH AT BANK</b>			12,135,780.31
C	<b>Balance At JAAC</b>			1,353,811.99
	<b>TOTAL</b>			<b>13,489,592.30</b>

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

S/NO	FOLIO NO	NAME	BALANCE N
1	35	Uko Ifeoma	125,000.00
2	39	Williams Dinne	50,000.00
3	43	Adanugo Nnamdi Nweze	30,000.00
4	41	Stella Ezenta	60,000.00
5	48	Ihediwa Jacob	80,000.00
6	49	Hon. Nwankwo Chukwu	20,000.00
7	53	Ngozi Emeka	40,000.00
8	77	Ojoh Nnamdi	90,000.00
9	83	Okoro Nwaji	160,000.00
10	89	Iheanacho Roseline	135,000.00
11	91	Orji .O. Orji	315,000.00
12	94	Hon. Amamah Emeka	30,000.00
13	100	Nkem Ajua	450,000.00
14	104	Christian Nwagbara	626,000.00
15	107	Maxwell Ahukama	385,000.00
16	110	Ekeke Chinagorom	290,000.00
17	112	Ihedinihu Okere	80,000.00
18	120	Eruba Bethel	380,000.00
19	124	Obiainyi Leticia	350,000.00
20	128	Hon. Bebe Israel	592,000.00

21	132	Hon. Onwukwe Chizoba	100,000.00
22	136	Oji Ndukwe	131,000.00
23	140	Okere Blessing	45,000.00
24	145	Nwaja Chukwuma	45,000.00
25	15	Okere Azubuike	80,000.00
26	97	Okoroafor Matthew	101,000.00
27	157	Egejuru Augustina	30,000.00
28	161	Agwu Chima	40,000.00
29	165	Chikodi George	10,000.00
30	168	Ihenko Eze	5,000.00
31	172	Uko Ikechukwu	60,500.00
32	176	Ekekeulu Rufus	65,000.00
33	177	Ubahi Temple	350,000.00
34	183	Sunday Nwankwo	128,000.00
35	184	Udohsi G.U.	55,000.00
36	186	Hon. Emeka Nwankwo	10,000.00
37	188	Oforji Eric	30,000.00
38	1	Nwagbara Blessing	30,000.00
39	3	Christiana Ngozi	100,000.00
40	7	Bhubia Anthony	10,000.00
41	9	Mbaka Sylvanus	15,000.00
42	11	Okoh Mathias Ogenyi	20,000.00
43	13	Hon. Ossy Nwamuo	200,000.00
44	15	Hon. Nwagbara Francis	8,000.00
45	17	Okere Ejike Godspower	8,000.00
46	19	Nwagbara Pius	8,000.00
47	21	Aromga Leticia	8,000.00
48	23	Nwakahma .P. Chika	8,000.00
49	25	Nwachukwu Adihdu	8,000.00
50	31	Kalu E.O.U.	10,000.00
51	37	Nduka Ojeh	7,000.00
52	43	Enyidia Kalu	15,000.00
53	49	Nwanmuo Ishmael	10,000.00
54	47	Others	5,064,500.00
		<b>TOTAL</b>	<b>11,103,000.00</b>

## NOTE 35 DEPOSITS

### OUTSTANDING DEPOSITS AS AT DECEMBER 31, 2019

S/NO	FOLIO NO	NAME	BALANCE
1	1	Staff Welfare	1,512,550.00
2	8	Finance Department	154,700.00
3	16	Administration Department	194,000.00
4	25	Works Department	124,700.00
5	35	LOGLA	532,850.00
6	51	PAYE	998,194.04
7	61	Party Levy	16,000.00
8	65	AMAECON	354,770.23
		<b>TOTAL</b>	<b>3,887,764.27</b>

## NOTE 46 ACCUMULATED SURPLUSES /(DEFICITS)

	N	N
<b>ACCUMULATED SURPLUSES /(DEFICITS)</b>		
Balance C/D		
Balance C/D AT JAAC		
<b>Total Balance C/D</b>		
Surplus/Deficit for the year		
Adjustments during the year		
BALANCE B/D	12,135,780.31	
Balance B/D AT JAAC	1,353,811.99	
<b>Total Balance B/D</b>		<b><u>13,489,592.30</u></b>