

**UMUAHIA NORTH LOCAL GOVERNMENT  
UMUAHIA**

**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	16,751,630.05		132,550,747.41
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	445,000.00		823,158.51
3108	Prepayments	28			
	<b>Total Current Assets A</b>			<b>17,196,630.05</b>	<b>133,127,747.41</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>Total Assets C = A + B</b>			<b>17,196,630.05</b>	<b>133,127,747.41</b>
<b>4</b>	<b>LIABILITIES</b>				
<b>41</b>	<b>Current Liabilities</b>				
<b>4101</b>	Deposits	35	12,520,463.08		823,158.51
<b>4102</b>	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	<b>Total Current Liabilities D</b>			<b>12,520,463.08</b>	<b>823,158.51</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>Total Liabilities F = D + E</b>			<b>12,520,463.08</b>	<b>823,158.51</b>
	<b>Net Assets: G = C – F</b>			<b>4,676,166.97</b>	<b>132,304,588.90</b>

	<b>NET ASSETS/EQUITY</b>				
<b>43</b>	<b>CAPITAL &amp; RESERVES</b>				
4301	Capital	44			
4302	Reserves	46	<b>4,676,166.97</b>		<b>132,304,588.90</b>
	<b>Total Net Assets/Equity: H = G</b>			<b>4,676,166.97</b>	<b>132,304,588.90</b>

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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)*

**UMUAHIA NORTH LOCAL GOVERNMENT**  
**UMUAHIA**  
**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	1,768,112,688.25		1,707,068,135.60
1102	Government Share of FAAC (VAT Revenue)	2	408,051,611.44		392,122,399.38
1201	Tax revenue	3	2,411,973.96		985,800.00
1202	Non-tax revenue	4	24,121,956.37		34,607,266.54
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund	9	132,550,747.41		35,142,419.41
1402	Other capital receipts	9.1	218,823,529.41		264,705,882.35
	<b>Total Revenue (a)</b>			<b>2,554,072,506.84</b>	<b>2,434,631,903.28</b>
<b>2</b>	<b>EXPENDITURE</b>				
2101	Salary	11	789,956,426.68		773,954,421.68
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	63,727,437.55		149,166,749.21
2204	Grants and Contributions	14			
2207	<b>Transfer Payments</b>	21	1,695,712,475.64		<b>1,379,206,143.49</b>
	<b>Total Expenditure (b)</b>			<b>2,549,396,339.87</b>	<b>2,302,327,314.38</b>
<b>3</b>	<b>ASSETS</b>				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
3202	Investment Property	33			

	<b>Total Assets (c)</b>				
	<b>Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)</b>			<b>4,676,166.97</b>	<b>132,304,588.90</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>4,676,166.97</b>	<b>132,304,588.90</b>

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**Treasurer**

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**Chairman**

**NAME** .....

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**DATE** .....

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**UMUAHIALOCAL GOVERNMENT  
UMUAHIA**

**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	1,768,112,688.25		1,707,068,135.60
1102	Government Share of FAAC (VAT Revenue)	2	408,051,611.44		392,122,399.38
1201	Tax revenue	3	2,411,973.96		985,800.00
1202	Non-tax revenue	4	24,121,956.37		34,607,266.54
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
<b>1501</b>	<b>Transfer Receipts</b>	<b>10</b>		<b>2,421,521,759.43</b>	<b>2,399,489,483.87</b>
	<b>Total Inflow from Operating Activities (A)</b>				
	<b>Outflows</b>				
2101	Salary	11	789,956,426.68		773,954,421.68
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	63,727,437.55		149,166,749.21
2204	Grants & contributions	14			
2207	<b>Transfer Payments</b>	<b>21</b>	<b>1,695,712,475.64</b>		<b>1,379,206,143.49</b>
	<b>Total Outflow from Operating Activities (B)</b>			<b>2,549,396,339.87</b>	<b>2,302,327,314.38</b>
	<b>Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)</b>			<b>(127,874,580.44)</b>	<b>97,162,169.49</b>
	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
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	33			

	Investment Property				
1402	Proceeds from sale of Investment	31			
1202	Dividend Received	31			
	<b>Net Cash Flow from Investing Activities</b>				
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
<b>3106</b>	<b>Receivables</b>	27	(445,000.00)		(577,000.00)
<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	12,520,463.08		823,158.51
	<b>Net Cash Flow from Financing Activities</b>			<b>12,075,463.08</b>	<b>246,158.51</b>
	<b>Net Cash Flow from all Activities</b>			<b>(115,799,117.36)</b>	97,408,328.00
	Cash & its equivalent as at 1/1/2018	26		<b>132,550,747.41</b>	<b>35,142,419.41</b>
	Cash & its equivalent as at 31/12/2018	26		<b>16,751,630.05</b>	<b>132,550,747.41</b>
	Certificate of Deposits	31.1			

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**Treasurer**

.....  
**Chairman**

**NAME** .....

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**DATE** .....

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**UMUAHIA NORTH LOCAL GOVERNMENT  
UMUAHIA**

**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>

**UMUAHIA NORTH LOCAL GOVERNMENT  
UMUAHIA**

**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		1,682,640,730.00	1,768,112,688.25	(85,471,958.25)
	02	Value added Tax (VAT)		288,958,670.00	408,051,611.44	(119,092,941.44)
	03	Excess Crude				
		<b>TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>		<b>1,971,599,400.00</b>	<b>2,176,164,299.69</b>	<b>(204,564,899.69)</b>
		<b>TOTAL GOVERNMENT SHARE OF FAAC (1101)</b>				
		<b>TOTAL GOVERNMENT SHARE OF FAAC (11)</b>		<b>1,971,599,400.00</b>	<b>2,176,164,299.69</b>	<b>(204,564,899.69)</b>
<b>12</b>		<b>INDEPENDENT REVENUE</b>				
<b>1201</b>		<b>TAX REVENUE</b>				
<b>120101</b>		<b>PERSONAL TAXES</b>				
	01	Community Development/Poll Tax		3,638,600.00	2,411,973.96	1,226,626.04
	06	Development tax/levy/cap. Rate				
	09	Other service taxes/property rate				
		<b>Sub-Total TAX REVENUE (120101)</b>		<b>3,638,600.00</b>	<b>2,411,973.96</b>	<b>1,226,626.04</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 (Tricycle part dealer)	530,500.00		530,500.00
	17	Dried fish & meat licences	300,000.00		300,000.00
	20	Hawker's permits	400,000.00	20,000.00	380,000.00
	24	Abattoir/slaughter licences	300,000.00	197,000.00	103,000.00
	31	Liquor licences	919,000.00	830,000.00	89,000.00
	37	Trade permit licences	1,000,000.00	110,000.00	890,000.00
	40	Lottery permit	14,500.00		14,500.00
		<b>Sub-Total Licences (120201)</b>	<b>3,464,000.00</b>	<b>1,157,000.00</b>	<b>2,307,000.00</b>
<b>120204</b>		<b>FEES</b>			
	17	Contractor registration fees	60,000.00	10,000.00	50,000.00
	18	Marriage/divorce fees	100,000.00	84,900.00	15,100.00
	26	Court summons/oath fees	50,000.00		50,000.00
	27	Tender fees/Naming of street	1,500,000.00		1,500,000.00
	36	Bill board advertisement fees	5,500,000.00	4,409,791.37	1,090,208.63
	42	Association fees	55,000.00		55,000.00
	43	Birth & death registration fees	350,000.00	280,000.00	70,000.00
	48	HOTEL	5,400,000.00	2,137,000.00	3,263,000.00
	49	Business/trade operating fees	300,000.00		300,000.00
	50	Inspection fees	1,300,000.00	1,850,000.00	(550,000.00)
	54	Parking fees	500,000.00		500,000.00
	59	Right of occupancy fees/stallage	1,500,000.00		1,500,000.00
	60	Building plan approval fees	985,000.00		985,000.00
	62	Publication fees	2,000,000.00		2,000,000.00
	63	Hospital service registration fees	2,000,000.00		2,000,000.00
		<b>Sub-Total Fees I (120204)</b>	<b>21,600,000.00</b>	<b>8,771,691.37</b>	<b>12,828,308.63</b>
<b>120207</b>		<b>EARNINGS</b>			
	06	Earnings from toll gates/Mkt Toll	1,000,000.00	930,580.00	69,420.00
	11	Earnings from ICT Services/Others	1,000,000.00	941,600.00	58,400.00
	20	Earnings from guest houses	1,109,000.00	919,570.00	189,430.00
		<b>Sub-Total Earnings (120207)</b>	<b>3,109,000.00</b>	<b>2,791,750.00</b>	<b>317,250.00</b>
<b>120208</b>		<b>RENT ON GOVERNMENT BUILDING - GENERAL</b>			
	01	Rent on government Quarters	11,950,000.00	11,401,515.00	548,485.00
		<b>SUB- TOTAL RENT-GENERAL(120208)</b>	<b>11,950,000.00</b>	<b>11,401,515.00</b>	<b>548,485.00</b>
		<b>Non- Tax Revenue (1202)</b>	<b>40,123,000.00</b>	<b>24,121,956.37</b>	<b>16,001,043.63</b>
		<b>Total INDEPENDENT REVENUE (12)</b>	<b>43,761,600.00</b>	<b>26,533,930.33</b>	<b>17,227,669.67</b>
<b>1401</b>		<b>Transfer from consolidated revenue fund</b>		<b>132,550,747.41</b>	<b>(132,550,747.41)</b>
<b>1402</b>		<b>Other Capital Receipts</b>		<b>218,823,529.41</b>	<b>(218,823,529.41)</b>
<b>1501</b>		<b>TRANSFERS</b>			
	01	<b>Transfer From Govt. Establishments</b>			
		<b>TOTAL REVENUE</b>	<b>2,015,361,000.00</b>	<b>2,554,072,506.84</b>	<b>(538,711,506.84)</b>

**UMUAHIA NORTH LOCAL GOVERNMENT**  
**UMUAHIA**  
**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		1,497,016,350.00	789,956,426.68	707,059,923.32
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		<b>Sub-Total Salaries and Wages (210101)</b>		1,497,016,350.00	789,956,426.68	707,059,923.32
		<b>Sub-Total Salary (2101)</b>		1,497,016,350.00	789,956,426.68	707,059,923.32
		<b>TOTAL PERSONNEL COST(21)</b>		1,497,016,350.00	789,956,426.68	707,059,923.32
<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		10,000,000.00	7,509,350.00	2,490,650.00
	02	Local travel & transport Others		1,200,000.00		1,200,000.00
	03	Non Accident Bonus				
		<b>Sub-Total Travel &amp; Transport (220201)</b>		11,200,000.00	7,509,350.00	3,690,650.00
<b>220202</b>		<b>UTILITIES</b>				
	01	Electricity Charges		500,000.00	400,000.00	100,000.00
	02	Telephone		100,000.00	80,000.00	20,000.00
	03	Internet Accessories		100,000.00		100,000.00
				200,000.00	148,700.00	51,300.00
				100,000.00		100,000.00
		<b>Sub-Total Utilities (220202)</b>		1,000,000.00	628,700.00	371,300.00

<b>220203</b>		<b>Materials &amp; Supplies</b>				
	01	Office Stationeries /Computer consumables		3,400,000.00	600,000.00	2,800,000.00
	05	Printing & Non Security Documents		900,000.00	369,385.00	530,615.00
	06	Printing of Non Security Documents		900,000.00		900,000.00
	07	Drug/Laboratory Materials		300,000.00		300,000.00
	08	Field & Camping Materials		300,000.00		300,000.00
	09	Uniform & Other Clothing		400,000.00		400,000.00
	10	Teaching Aids/ Instructional Materials		300,000.00		300,000.00
		<b>Sub-Total Materials &amp; Supplies (220203)</b>		<b>6,500,000.00</b>	<b>969,385.00</b>	<b>5,530,615.00</b>
<b>220204</b>		<b>Maintenance Services</b>				
	01	Maintenance of motor vehicle / transport equipment		3,000,000.00	600,000.00	2,400,000.00
	02	Maintenance of Office Furniture		1,000,000.00	950,000.00	50,000.00
	03	Maintenance of Building/Residential Quarters		1,000,000.00	600,000.00	400,000.00
	04	Maintenance of Office /IT Equipment		1,000,000.00	500,000.00	500,000.00
	05	Maintenance of Plant/Gen st		200,000.00	68,820.00	131,180.00
	06	Other Maintenance Services		100,000.00		100,000.00
	10	Maintenance of Street Lights		100,000.00		100,000.00
	12	Maintenance of Market/Public Places		600,000.00		600,000.00
	13	Minor Road Maintenance		500,000.00	700,000.00	(200,000.00)
		<b>Sub-Total Maintenance Services (220204)</b>		<b>7,500,000.00</b>	<b>3,418,820.00</b>	<b>4,081,180.00</b>
<b>220205</b>		<b>Training</b>				
	01	Local Training		4,000,000.00	2,700,000.00	1,300,000.00
		<b>Sub-Total Training (220205)</b>		<b>4,000,000.00</b>	<b>2,700,000.00</b>	<b>1,300,000.00</b>
<b>220206</b>		<b>Other Service</b>				
	01	Security Services		10,000,000.00		10,000,000.00
	03	Residential Rent				
	04	Security Vote (Including Operations)		48,000,000.00	15,000,000.00	33,000,000.00
	05	Clearing & Fumigation				
	06	National Security & Civil Defence Services Corps		3,500,000.00	3,000,000.00	500,000.00
	07	Servicicon Activities				
		<b>Sub-Total Other Services (220206)</b>		<b>61,500,000.00</b>	<b>18,000,000.00</b>	<b>43,500,000.00</b>
<b>220207</b>		<b>Consulting &amp; Professional Services</b>				
	02	Information Technology		2,080,000.00		2,080,000.00
	03	Finance (Audit Fees, etc)		1,000,000.00		1,000,000.00
	04	Engineering Services		40,000.00		40,000.00

	05	Architectural Services		40,000.00		40,000.00
	06	Surveying Services		20,000.00		20,000.00
	07	Agricultural Consulting		40,000.00		40,000.00
	09	Special Committee		800,000.00		800,000.00
	10	Statistical Survey & Data Collection		300,000.00		300,000.00
		<b>Sub-Total Consulting &amp; Professional Services(220207)</b>		<b>4,320,000.00</b>		<b>4,320,000.00</b>
<b>220208</b>		<b>FUEL &amp; LUBRICANTS</b>				
	01	Motor Vehicle Fuel Cost		2,800,000.00	2,540,000.00	260,000.00
	02	Other Transport Equipment Fuel Cost		165,000.00		165,000.00
	03	Plant/Gen Set Fuel Cost		1,430,000.00	600,000.00	830,000.00
		<b>Sub-Total Fuel &amp; Lubricants General (220208)</b>		<b>4,395,000.00</b>	<b>3,140,000.00</b>	<b>1,255,000.00</b>
220209		<b>FINANCIAL CHARGES</b>				
	01	<b>Bank Charges (Other than Interest)</b>		3,500,000.00		3,439,135.00
	04	<b>Others Consolidated fund Bank Charges)</b>		1,500,000.00		1,500,000.00
		<b>Sub-Total Financial Charges (220209)</b>		<b>5,000,000.00</b>	<b>60,865.00</b>	<b>4,939,135.00</b>
<b>220210</b>		<b>Miscellaneous Expenses</b>				
	01	Refreshment & meals		20,000,000.00	18,000,000.00	2,000,000.00
	02	Honorarium & Sitting Allowance		10,000,000.00	6,000,000.00	4,000,000.00
	03	Publicity & Adverts		800,000.00		800,000.00
	04	Medical Expenses Local		2,000,000.00		2,000,000.00
	06	Postage & Courier Services				
	07	Welfare Packages		3,000,000.00		3,000,000.00
	23	Recurrent Debts				
	27	NEPAD		500,000.00		500,000.00
	28	Legislative Council Maintenance		4,000,000.00		4,000,000.00
	29	Traditional Rulers		19,300,000.00	3,300,317.55	15,999,682.45
	31	NYSC		5,000,000.00		
	32	Postal Agents				
	34	Disposal of Waste/Unidentified Corpse				
		Waste Disposal				
		Legal Service				
		<b>Sub-Total Miscellaneous expenses(220210)</b>		<b>100,600,000.00</b>	<b>27,300,317.55</b>	<b>73,299,682.45</b>
		<b>Total OVERHEAD COST (2202)</b>		<b>206,015,000.00</b>	<b>63,727,437.55</b>	<b>142,287,562.45</b>

<b>2204</b>		<b>GRANTS &amp; CONTRIBUTIONS</b>				
220401		Grants & Contributions				
2207		<b>TRANSFERS</b>				
220701		<b>Transfer Payments to Govt. Establishments</b>		<b>1,695,712,475.64</b>	<b>1,695,712,475.64</b>	
		<b>TOTAL OTHER RECURRENT EXP COSTS (22)</b>				
		<b>CAPITAL EXPENDITURE</b>				
		<b>TOTAL EXPENDITURE</b>		<b>3,398,743,825.64</b>	<b>2,549,396,339.87</b>	<b>849,347,485.77</b>

**UMUAHIA NORTH LOCAL GOVERNMENT  
UMUAHIA**

**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			16,751,630.05	132,550,747.41
<b>3106</b>		<b>RECEIVABLES</b>				
<b>310602</b>		<b>ADMINISTRATIVE ADVANCES</b>				
	01	Administrative Advances			445,000.00	557,000.00
		Sub Total Administrative Advances (310602)				577,000.00
		<b>TOTAL CURRENT ASSETS (31)</b>				
<b>32</b>		<b>NON-CURRENT ASSETS</b>				
		<b>TOTAL ASSETS</b>			<b>17,196,630.05</b>	<b>133,127,747.41</b>

**UMUAHIA NORTH LOCAL GOVERNMENT  
UMUAHIA**

**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>12,520,463.08</b>	<b>823,158.51</b>
<b>410101</b>		<b>Contract Retention Fees</b>				
	07	Other Deposits				
		Sub-Total Contract Retention Fees (410101)				
		<b>Sub-Total Deposits (4101)</b>				
<b>4302</b>		<b>RESERVES</b>				
<b>430201</b>		<b>Accumulated Surplus / (Deficit)</b>				
	01	Accumulated Surplus / (Deficit)			4,676,166.97	132,304,588.90
		<b>Sub-Total Reserves (4302)</b>				
		<b>TOTAL CAPITAL &amp; RESERVES (43)</b>				
		<b>TOTAL LIABILITIES/EQUITIES</b>			<b>17,196,630.05</b>	<b>133,127,747.41</b>

**UMUAHIA NORTH LOCAL GOVERNMENT  
UMUAHIA**

**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	1,714,440,930.24		1,670,275,275.94
	Share of Forex	1b	27,044,057.17		29,080,782.64
	Share of Excess Bank Charges	1c	4,179,573.81		3,695,282.63
	Share of NNPC Refund	1d	2,617,051.26		3,140,461.51
	Share of Exchange Gain	1e	3,160,398.54		876,332.88
	Share of Solid Mineral	1f	2,276,895.31		
	Share of Goods & Value	1g	14,393,781.92		
	<b>Total (Gross) FAAC Allocation to ARO. LG</b>			<b>1,768,112,688.25</b>	<b>1,707,068,135.60</b>

MONTH	2019							2018	
	1a	1b	1c	1d	1e	1f	1g	TOTAL	
	Statutory Revenue	Forex	Excess Bank Charges	NNPC Refund	Exchange Gain	Solid Mineral	Goods & Value	TOTAL	
	₦	₦	₦	₦	₦	₦	₦	₦	
Jan	132,922,857.18		2,443,430.94		175,024.43			135,541,312.55	142,391,635.17
Feb	126,217,752.31	11,561,195.18	1,208,246.24		226,625.65			139,213,819.38	
Mar	118,995,765.51	3,424,527.78		2,617,051.26	172,922.86		14,393,781.92	139,604,049.33	137,464,681.25
Apr	136,845,379.80				210,447.70			137,055,827.50	157,905,370.86
May	153,168,627.58				308,673.57			153,477,301.15	153,471,480.38
Jun	167,481,221.22				277,374.30			167,758,595.52	161,905,454.81
Jul	163,177,080.72				270,387.56			163,447,468.28	157,213,983.44
Aug	164,288,780.98		527,896.63		527,896.63			165,344,574.24	157,051,380.29
Sept.	107,250,221.85				169,227.97			107,419,449.82	151,774,958.76
Oct	157,670,202.59				297,025.54			157,967,228.13	162,606,372.34
Nov	131,472,137.58	12,058,334.21			208,926.63			143,739,398.42	179,295,737.41
Dec	154,650,902.92				315,865.70	2,276,895.31		157,543,663.93	145,987,080.89
<b>TOTAL</b>	<b>1,714,440,930.24</b>	<b>27,044,057.17</b>	<b>4,179,573.81</b>	<b>2,617,051.26</b>	<b>3,160,398.54</b>	<b>2,276,895.31</b>	<b>14,393,781.92</b>	<b>1,768,112,688.25</b>	<b>1,707,068,135.60</b>



**DETAILS**

<b>Value Added Tax</b>				
<b>2</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			
	Share of value Added Tax (VAT)	408,051,611.44		
	<b>Total (Gross) FAAC Allocation to ARO. LG</b>	2a	<b>408,051,611.44</b>	<b>392,122,399.38</b>

**DETAILS**

<b>2a</b>	<b>MONTH</b>	<b>2019</b>			<b>2018</b>
		<b>NET RECEIPT</b>	<b>DEDUCTION</b>	<b>TOTAL</b>	<b>TOTAL</b>
		<b>₱</b>	<b>₱</b>	<b>₱</b>	<b>₱</b>
	January	40,156,934.04		40,156,934.04	37,247,056.81
	February	36,633,105.24		36,633,105.24	
	March	35,643,183.23		35,643,183.23	32,348,460.34
	April	37,124,133.58		37,124,133.58	34,103,887.12
	May	40,605,873.29		40,605,873.29	35,728,868.98
	June	31,188,238.21		31,188,238.21	32,548,500.42
	July	26,957,663.60		26,957,663.60	31,034,007.57
	August	25,322,014.19		25,322,014.19	44,246,553.09
	Sept.	26,870,640.46		26,870,640.46	30,233,200.25
	October	30,352,878.04		30,352,878.04	40,586,948.10
	November	34,660,800.90		34,660,800.90	35,684,574.43
	December	42,536,146.66		42,536,146.66	38,360,342.27
	<b>TOTAL</b>	<b>408,051,611.44</b>		<b>408,051,611.44</b>	<b>392,122,399.38</b>

<b>NOTE</b>	<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>TOTAL</b>
		₦	₦
<b>3</b>	<b>Tax Revenue</b>		
	Other service taxes	2,411,973.96	
	<b>Total Tax Revenue</b>		<b>2,411,973.96</b>
<b>4</b>	<b>Non - Tax Revenue</b>		
	<b>LICENCES</b>		
	Registration of voluntary organizations	197,000.00	
	Bake House Licence	850,000.00	
	Hawkers Permits	110,000.00	
	<b>Sub-Total Licences</b>		<b>1,157,000.00</b>
	<b>FEES</b>		
	Right of Occupancy fees	94,900.00	
	Hospital Charges Registration fees	4,409,791.37	
	Hospital Service Charges	2,417,000.00	
	Indigenship Registration fees	1,850,000.00	
	<b>Sub-Total Fees</b>		<b>8,771,691.37</b>
	<b>EARNINGS</b>		
	Earnings from toll gates	2,791,750.00	
	Earnings from commercial activities	11,401,515.00	
	<b>Sub-Total Earnings</b>		<b>14,193,265.00</b>
<b>11</b>	<b>SALARY</b>		
	<b>SALARIES AND WAGES</b>		
	Salary	789,956,426.68	
	<b>Sub-Total Salaries and Wages</b>		<b>789,956,426.68</b>

13	<b>OVERHEAD COSTS</b>		
13.1	<b>OVERHEAD COSTS BY FUNCTION</b>		
	Travel & Transport	7,509,350.00	
	Utilities	628,700.00	
	Materials & Supplies	969,385.00	
	Maintenance Services	3,418,820.00	
	Training	2,700,000.00	
	Fuel, Lubricants and Financial Charges	3,200,865.00	
	Miscellaneous Expenses	27,300,317.55	
	<b>TOTAL</b>		<b>63,727,437.55</b>
21	<b>TRANSFER TO OTHER GOVT. ENTITIES- DEDUCTIONS BY JOINT ACCOUNTS &amp; ALLOCATION COMMITTEE (JAAC)</b>		
	Statutory Deductions	1,004,126,096.93	
	Administrative	466,007,030.18	
	Other Sundry Deductions	225,579,348.53	
	<b>TOTAL</b>		<b>1,695,712,475.64</b>

### Note 26 CASH AND BANK BALANCES

S/N	DETAILS	A/C NO	AMOUNT	TOTAL
			N	N
A	CASH- IN- HAND			-
B	CASH AT BANKS:			
i	Zenith Bank Plc	1012535663	54,134.11	
ii	Zenith Bank Plc	1012440387	(422.02)	
	UBA	1022048614	6,207,053.12	
	<b>UBA</b>	1022048621	1,104,070.96	
	<b>UBA</b>	1022041457	8,032,981.89	
	<b>TOTAL CASH AT BANK</b>			<b>15,397,818.06</b>
C	<b>BALANCE AT JAAC</b>			<b>1,353,811.99</b>
	<b>TOTAL</b>			<b>16,751,630.05</b>

## NOTE 27 RECEIVABLES

### OUTSTANDING ADVANCES AS AT DECEMBER 31, 2019

S/N	FOILO NO	NAME	AMOUNT ₦
1.	114	Hon. C. Sunday Maxwell	50,000.00
2.	116	Hon. ChinweAdindu	150,000.00
3.	117	Hon. Alexander ObinnaUkekwe	50,000.00
4.	122	Hon. ChinedumOkeohia	50,000.00
5.	124	Hon. Nwokocha Chris	105,000.00
6.	126	Hon. OkezieObasi	35,000.00
7.	140	Grace Onwuka	5,000.00
8.	142	OnuguOkechukwu	10,000,000.00
		<b>TOTAL</b>	<b>10,445,000.00</b>

## NOTE 35 DEPOSITS

### OUTSTANDING DEPOSITAS AT DECEMBER 31, 2019

S/N	NAME	FOLIO	AMOUNT ₦
1.	SWA Umuahaia North	1	297,300.00
2.	LOGLA	20	11,650.00
3.	SWA Umuahaia North Admin Dept.	40	34,300.00
4.	SWA Umuahaia North Works Dept.	52	25,800.00
5.	SWA Umuahaia North Medical Dept.	64	140,659.04
6.	N.H.F.S	99	1,573,165.50
7.	NULGE	95	2,856,341.92
8.	Sundry Officer	87	7,581,246.62
	<b>TOTAL</b>		<b>12,520,463.08</b>

**NOTE 46****ACCUMULATED SURPLUSES/(DEFICITS)**

		N	N
	ACCUMULATED SURPLUSES/(DEFICITS)		
	Balance C/D	483,761.16	
	Balance C/D AT JAAC	132,066,986.25	
	Total Balance C/D		132,550,747.41
	Surplus/deficit for the year		
	Adjustments during the year		
	BALANCE B/D	15,397,818.06	
	BALANCE B/D AT JAAC	1,353,811.99	
	TOTAL BALANCE B/D		16,751,630.05