

**UMUNNEOCHI LOCAL GOVERNMENT
ISUOCHI**

STATEMENT 1

**STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018**

NCOA	PARTICULARS	NOTE	2018		2017
			AMOUNT	TOTAL	
			₦	₦	₦
3	ASSETS				
31	Current Assets				
3101	Cash and Cash Equivalents Held by Treasurer	26.1	132,198,891.81		51,965,990.74
3102	Cash and Cash Equivalents Held by Departments	26.4			
3105	Inventories	29			
3106	Receivables	27.1	10,443,000.00		40,120,550.00
3108	Prepayments	28			
	Total Current Assets A			142,641,891.81	92,086,540.74
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			142,641,891.81	92,086,540.74
4	LIABILITIES				
41	Current Liabilities				
4101	Deposits	35	477,699.63		3,545,092.96
4102	Short Term Loans & Debts	36			
4103	Unremitted Deductions	37			
4104	Other Payables	38			
	Total Current Liabilities D			477,699.63	3,545,092.96
42	Non-Current Liabilities				
4201	Public Funds	41			
4203	Long Term Borrowings	43			
	Total Non-Current Liabilities E			--	--
	Total Liabilities F = D + E			477,699.63	3,545,092.96
	Net Assets: G = C - F			142,164,192.18	88,541,447.78

	NET ASSETS/EQUITY				
43	CAPITAL & RESERVES				
4301	Capital	44			
4302	Reserves	46	142,164,192.18		88,541,447.78
	Total Net Assets/Equity: H = G			142,164,192.18	88,541,447.78

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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)

**UMUNNEOCHI LOCAL GOVERNMENT
ISUOCHI
STATEMENT 2**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2018**

NCOA	PARTICULARS	NOTE	2018		2017
			AMOUNT	TOTAL	
			₦	₦	₦
1	REVENUE				
1101	Government Share of FAAC (Statutory Revenue)	1	1,431,416,663.94		636,438,615.20
1102	Government Share of FAAC (Statutory Revenue)	2	351,628,730.74		
1201	Tax revenue	3	831,600.00		
1202	Non-tax revenue	4	73,828,445.00		31,442,184.21
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund	9	81,679,931.41		39,028,803.37
1402	Other capital receipts	9.1	264,705,882.35		
1501	Transfer Receipts	10			
	Total Revenue (a)			2,204,091,253.44	706,900,602.78
2	EXPENDITURE				
2101	Salary	11	596,469,211.67		541,209,055.00
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	181,083,142.74		77,159,100.00
2204	Grants and Contributions	14			
2207	Transfer Payments	21	1,284,374,706.85		
	Total Expenditure (b)			2,061,927,061.26	618,368,155.00
3	ASSETS				
3109	Investments	31			
3110	Loans granted	30			
3201	Property, plant & equipment	32			
3202	Investment Property	33			
	Total Assets ©			--	--
	Surplus/(Deficit) from Operating Activities for the Year d = (a-b-c)			142,164,192.18	88,541,447.78
1405	Gain/Loss on Disposal of Asset	22			
	Total Non-Operating Revenue/(Expenses) (e)				
	Net Surplus/(Deficit) for the Period f = (d+e)			142,164,192.18	88,541,447.78

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Treasurer

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Chairman

NAME

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**UMUNNEOCHI LOCAL GOVERNMENT
ISUOCHI**

STATEMENT 4

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED DECEMBER 31, 2018

NCOA	PARTICULARS	NOTE	2018		2017
			AMOUNT	TOTAL	
			₦	₦	₦
	CASH FLOWS FROM OPERATING ACTIVITIES				
	Inflows				
1101	Government Share of FAAC (Statutory Revenue)	1	1,431,416,663.94		636,438,615.20
1102	Government Share of FAAC (VAT Revenue)	2	351,628,730.74		
1201	Tax revenue	3	831,600.00		
1202	Non-tax revenue	4	73,828,445.00		31,442,184.21
1301	Aids	7			
1302	Grants	7			
1401	Transfer from consolidated revenue fund to CDF	9			
1402	Other capital receipts	9.1	264,705,882.35		
1501	Transfer Receipts	10			
	Total Inflow from Operating Activities (A)			2,122,411,322.03	667,880,799.41
	Outflows				
2101	Salary	11	596,469,211.67		541,209,055.00
2102	Allowances and social contribution	11			
2103	Social benefits	12			
2202	Overhead cost	13	181,083,142.74		77,159,100.00
2204	Grants & contributions	14			
2207	Transfer Payments	21	1,284,374,706.85		
	Total Outflow from Operating Activities (B)			2,061,927,061.26	618,368,155.00
	Net Cash Inflow/(Outflow) From Operating Activities C = (A-B)			60,484,260.77	49,512,644.41
	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	33			

	Investment Property				
1402	Proceeds from sale of Investment	31			
1202	Dividend Received	31			
	Net Cash Flow from Investing Activities				
	CASH FLOW FROM FINANCING ACTIVITIES				
3106	Receivables	27	(10,443,000.00)		(40,120,550.00)
3110	Capital grant received	44			
3110	Proceeds from Borrowings	43			
3110	Repayment of Borrowings	43			
4101	Deposits	35	477,699.63		3,545,092.96
	Net Cash Flow from Financing Activities			(9,965,300.37)	(36,575,457.04)
	Net Cash Flow from all Activities			50,518,960.40	12,937,187.37
	Cash & its equivalent as at 1/1/2018	26		81,679,931.41	39,028,803.37
	Cash & its equivalent as at 31/12/2018	26		132,198,891.81	51,965,990.74
	Certificate of Deposits	31.1			

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Treasurer

.....
Chairman

NAME

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DATE

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

**UMUNNEOCHI LOCAL GOVERNMENT
ISUOCHI**

STATEMENT 5.1

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2018**

**COMPARATIVE STATEMENT OF REVENUE
FOR THE YEAR ENDED DECEMBER 31, 2018**

Head/ Sub- Heads	Last Sub- Head	Details of Revenue	NOTE	Total Approved Estimate	Actual Revenue	Variance
				₦	₦	₦
1		REVENUE				
11		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
1101		GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
	01	Statutory Allocation		1,266,358,970.00	1,431,416,663.94	(165,057,693.94)
	02	Value added Tax (VAT)		144,902,060.00	351,628,730.74	(206,726,670.74)
	03	Excess Crude				
		TOTAL GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
		TOTAL GOVERNMENT SHARE OF FAAC (1101)		1,411,261,030	1,783,045,394.68	(371,784,364.68)
		TOTAL GOVERNMENT SHARE OF FAAC (11)				
12		INDEPENDENT REVENUE				
1201		TAX REVENUE				
120101		PERSONAL TAXES				
	01	Community Development/Poll Tax				
	06	Development tax/levy				
	09	Other service taxes			831,600.00	(831,600)
		Sub-Total TAX REVENUE (120101)			831,600.00	(831,600)
		Sub-Total TAX REVENUE (1201)				
1202		NON-TAX REVENUE				

120201		LICENCES				
	12	Bicycles licence& hire permits/ others				
	17	Dried fish & meat licences				
	20	Hawker's permits				
	24	Abattoir/slaughter licences	1,020,000.00	800,000.00	220,000.00	
	26	Hiring services				
	31	Liquor licences	120,000.00		120,000.00	
	37	Trade permit licences	300,000.00	4,139,000.00	(3,839,600)	
	40	Lottery permit				
		Sub-Total Licences (120201)				
120204		FEES				
	17	<i>Contractor registration fees</i>				
	18	<i>Marriage/divorce fees</i>	20,000.00	--	20,000.00	
	26	<i>Court summons/oath fees</i>	10,000.00	--	10,000.00	
	27	<i>Tender fees</i>				
	36	<i>Bill board advertisement fees</i>	100,000.00	689,588.90	(589,588.90)	
	42	<i>Association fees</i>	20,000.00	40,980.00	(20,980.00)	
	43	<i>Birth & death registration fees</i>	10,000.00	--	10,000.00	
	48	<i>Development levies</i>	50,000.00	--	50,000.00	
	49	<i>Business/trade operating fees</i>	20,000.00	642,700.00	(622,700)	
	50	<i>Inspection fees</i>	20,000.00	--	20,000.00	
	54	<i>Parking fees</i>				
	59	<i>Right of occupancy fees</i>				
	60	<i>Building plan approval fees</i>				
	62	<i>Publication fees</i>				
	63	<i>Hospital service registration fees</i>				
	64	<i>Hospital service charges</i>	80,000.00	639,850.00	(559,850.00)	
	65	<i>Sports/recreational facilities fees</i>				
	66	<i>Indigenship registration fees/Others</i>	--	9,959,326.10	(9,959,326.10)	
		Sub-Total Fees I (120204)	330,000.00	12,177,445.00	(11,842,445.00)	
120207		EARNINGS				
	06	<i>Earnings from toll gates</i>				
	14	<i>Earnings from ict services/Others</i>				
	20	<i>Earnings from guest houses</i>				
		Sub-Total Earnings (120207)				
120208		RENT ON GOVERNMENT BUILDING				
	01	<i>Rent on government quarters</i>	--	27,847,000.00	(27,847,000)	
		Sub-Total Rent (120208)				
120211		INVESTMENT INCOME				
	03	<i>Other investment income</i>		28,870,000	(28,870,000.02)	
		Sub-Total Investment Income (120211)				
		Non- Tax Revenue (1202)				
		Total INDEPENDENT REVENUE (12)				
1401		Transfer from consolidated revenue fund				
1402		Other Capital Receipts		81,679,931.41	(264,705,882.35)	
		TOTAL REVENUE	2,881,420,713.44	2,204,091,253.44	677,329,460.00	

**UMUNNEOCHI LOCAL GOVERNMENT
ISUOCHI**

STATEMENT 5.2

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2018**

**COMPARATIVE STATEMENT OF EXPENDITURE
FOR THE YEAR ENDED DECEMBER 31, 2018**

Head/ Sub- Heads	Last Sub- Head	Details of Expenditure	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
2		EXPENDITURES				
21		PERSONNEL COST				
2101		SALARY		594,185,750.00	596,469,211.67	(2,283,461.67)
210101		SALARIES AND WAGES				
	01	Salary				
	02	Over Time Payments				
	03	Consolidated Revenue Fund Charge – Sal.				
		Sub-Total Salaries and Wages (210101)				
		Sub-Total Salary (2101)		594,185,750.00	596,469,211.67	(2,283,461.67)
2102		ALLOWANCES & SOCIAL CONTRIBUTION:				
	01	Rent Subsidy				
	02	Transport Allowances				
	03	Meal Subsidy				
	04	Utility Allowances				
	05	Entertainment Allowances				
	07	Leave Transport Grants				
	06	Domestic Servant Allowances				
	07	Motor Vehicle				
		Constituency				
		Furniture				
	08	Shift duty				
	11	Hazard Allowances				
	12	Rural Posting				
	13	Teaching & Inducement				

		Allowances				
	14	Inducement				
	17	Journal				
	15	Administrative Allowance				
		Sub-Total Allowances & Social Contribution				
		TOTAL PERSONNEL COST(21)		544,185,750.00	596,469,211.67	(2,283,461.67)
22		OTHER RECURRENT COSTS				
2202		OVERHEAD COST				
220201		TRAVEL & TRANSPORT				
	01	Local travel & transport: training				
	02	Local travel & transport Others		21,300,000.00	13,147,000.00	8,153,000.00
	03	Non Accident Bonus		500,000.00	--	500,000.00
		Sub-Total Travel & Transport(220201)		21,800,000.00	13,147,000.00	8,653,000.00
220202		Utilities				
	01	Electricity Charges		300,000.00	--	300,000.00
	02	Telephone Charges		200,000.00	--	200,000.00
	03	Internal Accessories		500,000.00	--	500,000.00
	05	Water Supplies		1,000,000.00	--	1,000,000.00
	06	Sewage Charges		700,000.00	--	700,000.00
	08	Software Charges/ Licence Renewal		200,000.00	--	200,000.00
	09	Postage & Courier Services		200,000.00	--	200,000.00
		Sub-Total Utilities (220202)		3,100,000.00	--	3,100,000.00
220203		Materials & Supplies				
	01	Office Stationeries /Computer consumables		2,300,000.00	388,270.00	1,911,730.00
	05	Printing & Non Security Documents		500,000.00	--	500,000.00
	06	Printing of Non Security Documents		3,200,000.00	555,600.00	2,644,400.00
	07	Drug/Laboratory Materials		500,000.00	--	500,000.00
	08	Field & Camping Materials		900,000.00	--	900,000.00
	09	Uniform & Other Clothing		800,000.00	--	800,000.00
	10	Teaching Aids/ Instructional Materials		500,000.00	--	500,000.00
		Sub-Total Materials & Supplies (220203)		8,700,000.00	943,870.00	7,756,130.00
220204		Maintenance Services				
	01	Maintenance of motor vehicle / transport equipment		3,600,000.00	408,400.00	3,191,600.00
	02	Maintenance of Office Furniture		2,600,000.00	95,000.00	2,505,000.00
	03	Maintenance of Building/Residential Quarters		500,000.00	--	500,000.00

	04	Maintenance of Office /IT Equipment		800,000.00	255,400.00	544,600.00
	05	Maintenance of Plant/Gen st		1,000,000.00	227,250.00	772,750.00
	06	Other Maintenance Services		1,900,000.00	39,112,000.00	(37,212,000)
	10	Maintenance of Street Lights				
	12	Maintenance of Market/Public Places		300,000.00	--	300,000.00
	13	Minor Road Maintenance		1,000,000.00	--	1,000,000.00
		Sub-Total Maintenance Services (220204)		11,700,000.00	40,098,050.00	(28,398,050)
220205		Training				
	01	Local Training		7,500,000.00	7,314,250.00	185,750.00
		Sub-Total Training (220205)				
220206		Other Service				
	01	Security Services		100,000.00	302,400.00	(202,400)
	03	Residential Rent		--		
	04	Security Vote (Including Operations)		--	37,880,000.00	(37,880,000)
	05	Clearing & Fumigation		1,100,000.00	25,000.00	1,075,000.00
	06	National Security & Civil Defence Services Corps				
	07	Servicicon Activities				
		Sub-Total Other Services (220206)		1,200,000.00	38,207,400.00	(37,007,400.00)
220207		Consulting & Professional Services				
	02	Information Technology		500,000.00	--	500,000.00
	03	Finance (Audit Fees, etc)		500,000.00	4,800,000.00	(4,300,000)
	05	Architectural Services		200,000.00	--	200,000.00
	07	Agricultural Consulting		400,000.00	--	400,000.00
	09	Special Committee		400,000.00		400,000.00
	10	Statistical Survey & Data Collection		500,000.00	--	500,000.00
		Sub-Total Consulting & Professional Services(220207)		2,500,000.00	4,800,000.00	(2,300,000)
220208		FUEL & LUBRICANTS				
	01	Motor Vehicle Fuel Cost		3,200,000.00	--	3,200,000.00
	02	Other Transport Equipment Fuel Cost		550,000.00	--	550,000.00
	03	Plant/Gen Set Fuel Cost		1,950,000.00	--	1,950,000.00
		Sub-Total Fuel & Lubricants General (220208)		5,700,000.00	--	5,700,000.00
	01	Bank Charges (Other than Interest)		3,000,000.00	--	3,000,000.00
	04	Others Consolidated fund Bank Charges)		500,000.00	--	500,000.00
		Sub-Total Financial Charges (220209)		3,500,000.00	--	3,500,000.00

220210		Miscellaneous expenses			
	01	Refreshment & meals		3,500,000.00	15,024,572.74 (11,524,572.74)
	02	Honorarium & Sitting Allowance		2,800,000.00	460,000.00 2,340,000.00
	03	Publicity & Adverts		1,500,000.00	813,000.00 687,000.00
	04	Medical Expenses Local		5,900,000.00	335,000.00 5,565,000.00
	06	Postage & Courier Services			
	07	Welfare Packages		5,100,000.00	59,940,000.00 (54,840,000.00)
	10	Direct Teaching/Laboratory Cost		500,000.00	-- 500,000.00
	23	Loan Scheme to Transport Coordinators			
	27	NEPAD			
	28	Legislative Council Maintenance		12,000,000.00	-- 12,000,000.00
	29	Traditional Rulers			
	31	NYSC		4,800,000.00	-- 4,800,000.00
	32	Postal Agents		2,000,000.00	-- 2,000,000.00
	34	Disposal of Waste/Unidentified Corpse		500,000.00	-- 500,000.00
		Sub-Total Miscellaneous expenses(220210)		38,600,000.00	76,572,572.74 (37,972,572.74)
		Total OVERHEAD COST (2202)		104,300,000.00	181,083,142.74 (76,783,142.74)
2204		GRANTS & CONTRIBUTIONS			
220401		Grants & Contributions			
2207		TRANSFERS			
220701		Transfer Payments to Govt. Establishments		1,284,374,706.85	1,284,374,706.85
		TOTAL OTHER RECURRENT EXP COSTS (22)			
		TOTAL EXPENDITURE		1,982,860,456.85	2,061,927,061.26 (79,066,604.41)

**UMUNNEOCHI LOCAL GOVERNMENT
ISUOCHI**

STATEMENT 5.3

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2018**

**COMPARATIVE STATEMENT OF ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Head/ Sub- Head	Last Sub- Head	Details of Assets	NOTE	Total Approved Estimates	Actual Expenditure	Variance
				₦	₦	₦
3		ASSETS				
31		CURRENT ASSETS				
3101		CASH/BANK BALANCES HELD BY TREASURER			132,198,891.81	
310101		CONSOLIDATED REVENUE FUND				
	01	Cash Balance Consolid. Revenue Fund			132,198,891.81	
		Sub-Total Consolidated Revenue Fund (310101)			132,198,891.81	
310103		CONTIGENCY FUND				
	01	Cash Balance Contingency Fund				
		Sub-Total Contingency Fund (310103)				
		Sub-Total Cash/Bank Balances Held By Treasurer (3101)				
3106		RECEIVABLES				
310601		PERSONAL ADVANCES				
	01	Personal Advances			10,443,000.00	
		Sub Total Personal Advances (310601)			10,443,000.00	
310602		ADMINISTRATIVE ADVANCES				
	01	Administrative Advances				
		Sub Total Administrative Advances (310602)				
310603		IMPRESTS				
	01	Imprests				
		Sub Total Imprests (310603)				
		Sub-Total Receivables (3106)			10,443,000.00	

		TOTAL CURRENT ASSETS (31)				
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 NON-CURRENT ASSETS (3201 + 3202)				142,641,891.81
		TOTAL ASSETS				

**UMUNNEOCHI LOCAL GOVERNMENT
ISUOCHI**

STATEMENT 5.4

**STATEMENT OF COMPARISON OF
BUDGET AND ACTUAL AMOUNTS FOR
THE YEAR ENDED DECEMBER 31, 2018**

**COMPARATIVE STATEMENT OF LIABILITIES/EQUITIES
FOR THE YEAR ENDED DECEMBER 31, 2018**

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			477,699.63	
410101		Contract Retention Fees				
	07	Other Deposits				
		Sub-Total Contract Retention Fees (410101)				
		Sub-Total Deposits (4101)			477,699.63	
4102		LOANS AND DEBTS				
410201		Domestic Loan Stock				
	01	Short Term Borrowings				
		Sub-Total Domestic Loan Stock (410101)				
		Sub-Total Loans And Debts (4102)				
4103		UNREMITTED DEDUCTIONS				
410301		Unremitted Taxes				
	01	PAYE				
	02	Withholding Tax				
	03	Value Added Tax				
		Sub-Total Unremitted Taxes (410301)				
		TOTAL CURRENT LIABILITIES (41)				
42		NON-CURRENT LIABILITIES				

4201		PUBLIC FUNDS				
420101		Trust Funds				
	01	Trust Funds				
		Sub-Total Accrued Expenses (420101)				
420102		Other Public Funds				
	01	Other Public Funds Represented by JPA				
		Sub-Total Trust Funds (420102)				
		Sub-Total Public Funds (4201)				
		TOTAL NON-CURRENT LIABILITIES (42)				
43		CAPITAL & RESERVES				
4301		CAPITAL				
430101		Capital Represented by PPE				
4302		RESERVES				
430201		Accumulated Surplus / (Deficit)				
	01	Accumulated Surplus / (Deficit)			142,164,192.18	
	02	Prior Year Adjustment				
	03	Transitional Reserves				
		Sub-Total Reserves (430201)				
		Sub-Total Reserves (4302)				
		TOTAL CAPITAL & RESERVES (43)				
		TOTAL LIABILITIES/EQUITIES			142,641,891.81	

**UMUNNEOCHI LOCAL GOVERNMENT
ISUOCHI**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE	DETAILS	REF. NOTE	2018		2017
			₦	₦	₦
	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	1,395,750,589.47		
	Share of Forex	1b	29,221,546.32		
	Share of Excess Bank Charges	1c	3,087,929.87		
	Share of NNPC Refund	1d	2,624,298.56		
	Share of Exchange Gain	1e	732,299.72		
	Total (Gross) FAAC Allocation to UMUNNE LG			1,431,416,663.94	

DETAILS

MONTH	2018					TOTAL	2017
	1a	1b	1c	1d	1e		
	Statutory Revenue	FOREX	Excess Bank Charges	NNPC Refund	Exchange Gain		
	₦	₦	₦	₦	₦		₦
January	118,988,295.88					118,988,295.88	
February							
March	106,117,161.48	13,674,419.96				119,791,581.44	
April	131,846,917.25		105,293.05			131,952,210.30	
May	128,247,069.39					128,247,069.39	
June	133,454,767.49		1,840,077.16			135,294,844.65	
July	128,750,160.02			2,624,298.56		131,374,458.58	
August	131,166,894.91		35,842.90		35,842.90	131,238,580.71	
Sept.	125,661,898.69		1,106,716.76		60,790.82	126,829,386.27	
October	135,703,216.13				177,343.98	135,880,560.11	
November	134,041,034.23	15,547,126.36			238,718.10	149,826,878.69	
December	121,773,194.00				219,603.92	121,992,797.92	
TOTAL	1,395,750,589.47	29,221,546.32	3,087,929.87	2,624,298.56	732,299.72	1,431,416,663.94	

Value Added Tax					
2			2018		2017
			₱	₱	₱
	This represents share of VAT to the three tiers of government in line with the provisions of the VAT Act				
Share of Value Added Tax (VAT)	2a			351,628,730.74	

DETAILS

2a	MONTH	2018			2017
		STATUTORY REVENUE	DEDUCTION	TOTAL	TOTAL
		₱	₱	₱	₱
	January	33,298,588.33		33,298,588.33	
	February				
	March	28,928,906.05		28,928,906.05	
	April	30,554,571.25		30,554,571.25	
	May	31,912,082.14		31,912,082.14	
	June	30,138,044.79		30,138,044.79	
	July	27,773,519.62		27,773,519.62	
	August	39,566,953.05		39,566,953.05	
	Sept.	26,999,344.59		26,999,344.59	
	October	36,290,185.39		36,290,185.39	
	November	31,922,717.59		31,922,717.59	
	December	34,243,817.94		34,243,817.94	
	TOTAL	351,628,730.74		351,628,730.74	

NOTE	PARTICULARS	AMOUNT	TOTAL
		₦	₦
3	Tax Revenue		
	Other service taxes		
	Total Tax Revenue	831,600.00	
4	Non - Tax Revenue		
	LICENCES		
	Registration of voluntary organizations		
	Bake house licence		
	Hawker's permits		
	Trade permit licences		
	Sub-Total Licences	4,939,000.00	
	FEES		
	<i>Right of occupancy fees</i>		
	<i>Hospital service registration fees</i>		
	<i>Hospital service charges</i>		
	<i>Indigenship registration fees</i>		
	Sub-Total Fees	12,172,445.00	
	EARNINGS		
	<i>Earnings from toll gates</i>		
	<i>Earnings from commercial activities</i>		
	Sub-Total Earnings	56,717,000.00	
7	AID AND GRANTS		
	Domestic Aids		
	Total AID AND GRANTS		
11	SALARY		
	SALARIES AND WAGES		

	Salary	596,469,211.67	
	Sub-Total Salaries and Wages		
	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		
	N		
	O		
13.1	OVERHEAD COSTS BY FUNCTION		
	E Travel & Transport	13,147,000.00	
	2 Utilities	--	
	6 Materials & Supplies	943,870.00	
	Maintenance Services	40,098,050.00	
	Training	7,314,250.00	
N	Consulting and Professional Services	4,800,000.00	
	Miscellaneous Expenses	76,572,572.74	
	TOTAL	142,875,742.74	
21	TRANSFER TO OTHER GOVT. ENTITIES- DEDUCTIONS BY JOINT ACCOUNTS & ALLOCATION COMMITTEE (JAAC)		
	Statutory deductions	463,659,269.17	
N	Administrative	653,746,725.79	
	other sundry deductions	166,968,711.89	
	TOTAL	1,284,374,706.85	

NOTE 26 CASH AND BANK BALANCES

S/N	DETAILS	A/C NO	AMOUNT N	TOTAL N
A	CASH- IN- HAND			19,944.84
B	CASH AT BANKS:			
i	First Bank PlcNkwoaguAmudalsuochi	2011983576	6,728.18	
ii	First Bank Plclsuochi	2014811849	87,852.54	
iii	First Bank Plc, I Road K Close B World Bank Housing Estate Umuahia	2032344781	17,380.00	111,960.72
C	BALANCE AT JACC			132,066,986.25
	TOTAL CASH AT BANKS			132,198,891.81
	TOTAL			132,198,891.81

NOTE 27 RECEIVABLES**OUTSTANDING ADVANCES AS AT DECEMBER 31, 2018**

S/N	FOILO NO	NAME	AMOUNT N
1.	15	Ogele C.H	300,000.00
2.	18	Obinna Stanley E	740,000.00
3.	20	IkedichiOkezie	135,000.00
4.	29	Grace Nwagbara	290,000.00
5.	36	Mathew Obasi	5,000.00
6.	43	Stella Obiukwu	15,000.00
7.	49	Christiana Alozie	15,000.00
8.	56	GinikaChukwu	5,000.00
9.	59	Okor Christian	70,000.00
10.	62	Emmanuel Azubuikwe	290,000.00
11.	68	Peace Ume	30,000.00
	85	Felix Duru	35,000.00
12.	90	Nduka Christian C.	700,000.00
13.	93	Enwere S.N	140,000.00
14.	94	Val Nwankwo	345,000.00
15.	96	Onyinyechilbe	155,000.00
16.	102	Promise Ejim	5,000.00
17.	104	Oliver Chukwu	3,000.00
18.	107	Nze Agatha (Mrs)	50,000.00
19.	111	Okereke Sandra D.	50,000.00
20.	114	Uzoma Josph	100,000.00

21.	121	ChukwuemekaNwankwo	15,000.00
22.	124	IfeomaEkulu	90,000.00
23.	131	Kanu Victor N. (Esq)	40,000.00
24.	149	Chido	15,000.00
25	152	Elochukwu O. Peter	5,000.00
26	153	Hon Charlse Orji Obi	15,000.00
27	155	Hon. EmekaNwankwo	15,000.00
28	162	OkorojiStephna	15,000.00
29	167	Kalu A. Kalu	6,755,000.00
		TOTAL	10,443,000.00

NOTE 35 DEPOSITS

OUTSTANDING DEPOSITAS AT DECEMBER 31, 2018

S/N	FOLIO	DETAIL	AMOUNT
			₦
1	3	PAYE	442,625.48
2	79	Abia State signage NIP	15,074.15
3	81	Unpaid Allowances	20,000.00
			477,699.63