GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF ABOH MBAISE

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Aboh Mbaise Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1stJanuary, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities
   c. Statement 3 --- Statements of Consolidated Revenue Fund

d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Aboh Mbaise Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Aboh Mbaise Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Aboh Mbaise Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF ABOH MBAISE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Aboh Mbaise Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standard(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Aboh Mbaise Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Aboh Mbaise Imo State Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu, MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts:			
2,252,720,640.00	Statutory Allocation from JAAC	1	1,529,281,178.29	874,399,813.76
48,400,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
2,240,000.00	Capitation Rate		0.00	0.00
36,000,000.00	Property Rate		79,000.00	1,225,000.00
63,927,240.00	Licenses, Fines, Fees and Royalty		1,361,100.00	1,027,360.00
28,000,000.00	Earnings from Commerce		0.00	1,775,510.00
2,300,000.00	Rent on Local Govt. Property		221,500.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,021,000,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
3,454,587,880.00	**Total Revenue**		**1,530,942,778.29**	**878,427,683.76**
	Total Inflow from Operating Activities (A)			
	PAYMENTS:			
691,926,636.00	Personnel Cost	5	915,989,411.36	718,032,867.87
60,243,250.00	Overhead Cost	6	55,041,913.63	102,865,506.79
0.00	Security. Vote	7	16,705,000.00	720,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
2,595,431,770.00	Capital Expenditure	9	541,605,359.26	88,475,850.26
0.00	Interest Payment		0.00	0.00
3,347,601,656.00	**Total Outflow from Operating Activities (B)**		**1,529,341,684.25**	**910,094,224.92**
106,986,224.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**1,601,094.04**	**(31,666,541.16)**
	CASH FLOW FROM INVESTING ACTIVITIES:			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00

0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		**1,601,094.04**	**(31,666,541.16)**
0.00	**Cash and its Equivalent as at 1/1/18**		**1,885,609.53**	**33,552,150.69**
0.00	**Cash and its Equivalent as at 31/12/18**		**3,486,703.57**	**1,885,609.53**

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	29,302,26	144,405.00
Bank	11	3,457,401.31	1,741,204.53
Total Liquid Assets (A)		**3,486,703.57**	**1,885,609.53**
Investments and Other Cash Assets			
Salary Advance	12	455,348.78	0.00
Imprest	13	15,379,700.00	15,379,700.00
Service Advance	14	331,464,298.30	233,767,670.00
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**347,299,347.08**	**249,147,370.08**
TOTAL ASSETS C = (A + B)		**350,786,050..65**	**251,032,979.61**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		336,035,401.09	236,282,330.05
Unremitted Deductions	15	13,886,923.21	13,886,923.21
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**349,922,324.30**	**250,169,253.26**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	863,726.35	863,726.35
Total Other Liabilities (F)		**863,726.35**	**863,726.35**
TOTAL LIABILITIES G = (D + E +F)		**350,786,050..65**	**251,032,979.61**

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
260,551,270.31	**OPENING BALANCE 1/1/19**		**236,282,330.05**	**0.00**	**0.00**	**0.00**	**(236,282,330.05)**
	ADD REVENUE:						
	ALLOCATIONS						
874,399,813.76	Statutory Allocation from JAAC	1	1,529,281,178.29	2,252,720,640.00	2,252,720,640.00	0.00	723,439,4561.71
0.00	State Government IGR	2	0.00	48,400,000.00	48,400,000.00	0.00	48,400,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					2,240,000.00
0.00	Capitation Rate		49,700.00	2,240,000.00	2,240,000.00	0.00	35,921,000.00
0.00	Property Rate		47,600.00	36,000,000.00	36,000,000.00	0.00	62,566,140.00
0.00	Licenses, Fines, Fees and Royalty		1,458,500.00	63,927,240.00	63,927,240.00	0.00	28,000,000.00
0.00	Earnings from Commerce		105,800.00	28,000,000.00	28,000,000.00	0.00	2,078,500.00
0.00	Rent on Local Govt. Property		0.00	2,300,000.00	2,300,000.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		**0.00**	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		**0.00**	1,021,000,000.00	1,021,000,000.00	0.00	1,021,000,000.00
4,027,870.00	**Total Internally Generated Revenue**		**1,661,600.00**	**1,153,467,240.00**	**1,153,467,240.00**	**0.00**	**1,151,806,240.00**
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1,138,478,954.07	**Total Revenue (A)**		**1,767,225,108.34**	**3,454,587,880.00**	**3,454,587,880.00**	**0.00**	**1,687,362,771.66**
	EXPENDITURE						
719,698,915.34	Personnel cost	5	915,989,411.36	691,926,636.00	691,926,636.00	0.00	(224,062,775.36)
94,521,857.98	Overhead Cost	6	70,758,036.63	60,243,250.00	60,243,250.00	0.00	10,514,786.63
88,475,850.70	Capital Expenditure	9	444,442,259.26	2,595,431,770.00	2,595,431,770.00		2,150,989,510.74
902,696,624.02	**Total Expenditure (B)**		**1,431,189,707.25**	**3,347,601,656.00**	**3,347,601,656.00**	**0.00**	**1,916,411,948.75**
236,282,330.05	**OPERATING BALANCE**		**336,035,401.09**	**106,986,224.00**	**106,986,224.00**		**(777,244,583.75)**
	APPROPRIATIONS/TRANSFERS						
236,282,330.05	Transfer to Capital Development Fund		**336,035,401.09**	**106,986,224.00**	**106,986,224.00**		**(777,244,583.75)**
236,282,330.05	Closing Balance		**336,035,401.09**	**106,986,224.00**	**106,986,224.00**		**(777,244,583.75)**

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
69,007,236.99	**Opening Balance**		**216,813,716.34**	**0.00**	**0.00**	**0.00**	**(500,979,037.42)**
	ADD REVENUE						
236,282,330.05	**Transfer From Consolidated Revenue Fund**		**336,035,401.09**	0.00	0.00	0.00	(336,035,401.09)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0000	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
305,289,567.04	**TOTAL REVENUE**		**552,849,117.43**	**0.00**	**0.00**	**0.00**	**(837,014,438.51)**
	LESS CAPITAL EXPENDITURE						
88,475,850.70	**Capital Expenditure Sector**	9	444,442,259.26	2,595,431,770.00	2,595,431,770.00	0.00	2,150,989,510.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
88,475,850.70	**TOTAL CAPITAL EXPENDITURE**		444,442,259.26	2,595,431,770.00	2,595,431,770.00	0.00	2,150,989,510.74
	Adjustments for Movements in Public Debts						
216,813,716.34	**Closing Balance**		108,406,858.17				

ABOH MBAISE LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018		
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**				
	Net Share of Statutory Allocation from JAAC		1,529,281,178.29	2,252,720,640.00	723,439,461.71
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	46,187,480.00	46,187,480.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	38,455,550.00	38,455,550.00
	Total (Gross) JAAC Allocation to the Local Government		**1,529,281,178.29**	**2,337,363,670.00**	**808,082,491.71**
	VALVE ADDED TAX:				
	Share of Value Added Tax		0.00	293,622,130.00	293,622,130.00
	Total Value Added Tax		**0.00**	**293,622,130.00**	**293,622,130.00**

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**48,400,000.00**	**48,400,000.00**
	Total State Government Internally Generated Revenue	**0.00**	**48,400,000.00**	**48,400,000.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	2,000,000.00	2,000,000.00
	Arrears of Capitation Rate	0.00	240,000,000.00	240,000.00
	Sub-Total Capitation Rate	**0.00**	**2,240,000.00**	**2,240,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	40,000.00	0.00	(40,000.00)
	Commercial Buildings	0.00	1,000,000.00	1,000,000.00
	Filling Stations	0.00	5,000,000.00	5,000,000.00
	Commercial Banks	0.00	3,000,000.00	3,000,000.00
	Communication Mast	39,000.00	7,500,000.00	7,461,000.00
	Arrears of Property Rate	0.00	2,000,000.00	2,000,000.00
	Sub-Total Property Rate	**79,000.00**	**18,500,000.00**	**18,421,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	200,000.00	200,000.00
	Obstruction and Nuisance Fees	0.00	150,000.00	150,000.00
	Bicycle License Fess	0.00	200,000.00	200,000.00
	Liquor License (Wine/ Beer)	0.00	1,500,000.00	1,500,000.00
	Native Liquor License	0.00	120,000.00	120,000.00
	Wheelbarrow License Fees	0.00	230,000.00	230,000.00
	Native Tobacco License	0.00	100,000.00	100,000.00
	Squatter/ Hawkers Permit	0.00	1,000,000.00	1,000,000.00
	Buses/Commercial Vehicles Emblems	0.00	2,000,000.00	2,000,000.00
	Registration of Buses/Commercial Vehicles	0.00	1,000,000.00	1,000,000.00
	Operational Business Permit	404,000.00	12,000,000.00	11,596,000.00
	Motorcycle License Fees	0.00	200,000.00	200,000.00
	Eating House License Fees	0.00	150,000.00	150,000.00
	Kiosk License Fees	0.00	100,500.00	100,000.00
	Bakery House License Fees	0.00	100,000.00	100,000.00
	Hotel Fees	0.00	1,000,000.00	1,000,000.00
	Auctioneers License Fees	0.00	150,000.00	150,000.00
	Canon Shooting License Fees	0.00	100,000.00	100,000.00

	Customary Marriage Registration Fees	371,000.00	1,500,000.00	1,129,000.00
	Statutory Marriage Fees	0.00	500,000.00	500,000.00
	Entertainment/Drumming Fees	0.00	100,000.00	100,000.00
	Control of Noise Permit	0.00	100,000.00	100,000.00
	Cinematograph License Fees	0.00	200,000.00	200,000.00
	Naming of Street Registration Fees	0.00	5,550,000.00	5,550,000.00
	Renewal Fees	221,500.00	500,000.00	278,500.00
	Radio/Television License Fees	0.00	20,000.00	20,000.00
	Clubs,Cultural and Social Organization Registration Fees	0.00	500,000.00	500,000.00
	Identification/Oath Fees	12,000.00	2,500,000.00	2,488,000.00
	Disloading Septic Tank License Fees	0.00	40,000.00	40,000.00
	Earning from Environmental Sanitation Services	0.00	300,000.00	300,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	50,000.00	50,000.00
	Registration of Birth and Death	51,000.00	1,500,000.00	1,449,000.00
	Dispensary/ Maternity Fees	302,100.00	1,000,000.00	797,900.00
	Laboratory Test Fees	0.00	100,000.00	100,000.00
	Registration of Contractors Fees	0.00	2,500,000.00	2,500,000.00
	Tender Fees	0.00	2,175,000.00	2,175,000.00
	Building Plan Checking fees	0.00	350,000.00	350,000.00
	Sand Excavation Fees	0.00	100,000.00	100,000.00
	Cottage Industry Fees	0.00	150,000.00	150,000.00
	Oil Processing/Kernel CrackingMachine Fees	0.00	200,000.00	200,000.00
	Rice Mill/Cassava/CornGrinding License Fees	0.00	100,000.00	100,000.00
	Ingredient Grinding License Fees	0.00	100,000.00	100,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	20,000.00	20,000.00
	Welding Machine License Fees	0.00	500,000.00	500,000.00
	Electronics Radio/Television Workshop License Fees	0.00	1,000,000.00	1,000,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	400,000.0	400,000.0
	Battery Charger License Fees	0.00	500,000.00	500,000.00
	Printing Press License Fees	0.00	500,000.00	500,000.00
	Vulcanizer License Fees	0.00	100,000.00	100,000.00
	Panel Beater License Fees	0.00	600,000.00	600,000.00
	Motor Spare Parts License Fees	0.00	450,000.00	450,000.00
	Clock/Watch Repair License Fees	0.00	5,000.00	5,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	150,000.00	150,000.00
	Motor Mechanical Workshop License Fees	0.00	450,000.00	450,000.00
	Building Material License Fees	0.00	450,000.00	450,000.00
	Surface Kerosene Tank License Fees	0.00	140,000.00	140,000.00
	Photocopying and Document Service LicenseFees	0.00	200,000.00	200,000.00
	Block Making with Machine License Fees	0.00	150,000.00	150,000.00
	Sewing Institute License Fees	0.00	500,000.00	500,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	150,000.00	150,000.00
	Water Borehole Commercial License Fees	0.00	250,000.00	250,000.00

	Local Hair Barbing/Plating License Fees	0.00	60,000.00	60,000.00
	Road Agents License Fees	0.00	450,000.00	450,000.00
	Advertisement License Fees	0.00	4,500,000.00	4,500,000.00
	Sales of Unserviceable Stores License Fees	0.00	1,000,000.00	1,000,000.00
	Hire Charges/Heavy Equipment Fees	0.00	291,740.00	291,740.00
	Survey and Plot Fees	0.00	150,000.00	150,000.00
	Approved Building Plan Fees	0.00	1,000,000.00	1,000,000.00
	Customary Right of Occupancy Fees	0.00	1,000,000.00	1,000,000.00
	Building Plan Inspection Fees	0.00	1,000,000.00	1,000,000.00
	Commission on Transfer of Plot Fees	0.00	600,000.00	600,000.00
	Sub-Total Licenses, Fines and Fees	**1,361,600.00**	**63,927,240.00**	**62,665,640.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	4,000,000.00	4,000,000.00
	Motor Park Toll	0.00	5,000,000.00	5,000,000.00
	Shops/Shopping Centre Fees	0.00	3,000,000.00	3,000,000.00
	Cattle Market Fees	0.00	2,000,000.00	2,000,000.00
	Slaughter House Fees	0.00	4,000,000.00	4,000,000.00
	Earnings from Agricultural Undertakings	0.00	9,000,000.00	9,000,000.00
	Earnings from Sales of Water with Tankers	0.00	1,000,000.00	1,000,000.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**0.00**	**28,000,000.00**	**28,000,000.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	1,000,000.00	1,000,000.00
	Rent on Other Local Government Buildings	221,500.00	1,000,000.00	778,500.00
	Rent on Other Local Government Landed Property	0.00	300,000.00	300,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**221,500.00**	**2,300,000.00**	**2,078,500.00**
3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST &REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**

3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	10,000,000.00	10,000,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	5,000,000.00	5,000,000.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	6,000,000.00	6,000,000.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**1,021,000,000.00**	**1,021,000,000.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
	Total Internally Generated Revenue	1,661,600.00		

5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	13,155,483.30	45,559,740.00	32,404,256.70
	The Legislative	13,533,300.14	50,367,000.00	36,833,699.86
	Community Government Councils	0.00	20,489,180.00	20,489,180.00
	Sub-Total Consolidated Revenue Fund Charges	**26,688,783.44**	**116,415,920.00**	**89,727,136.56**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	75,426,126.94	81,445,550.00	6,019,423.06
	Finance	66,683,339.52	70,509,710.00	3,826,370.48
	Medical and Health	194,551,168.15	248,541,026.00	53,989,857.85
	Planning Research and Statistics	5,390,317.64	12,725,620.00	7,335,302.36
	Agricultural and Natural Resources	45,456,300.72	55,644,930.00	10,188,629.28
	Works, Transport and Housing	42,492,705.88	57,563,160.00	15,070,454.12
	Information, Education and Social Welfare	43,745,205.88	49,080,720.00	5,335,514.12
	Salaries to Primary Education Teachers and Members of Council of Traditional Rulers	410,997,023.19	0.00	410,997,023.19
	Sub-Total Personnel Cost	**884,742,187.92**	**575,510,716.00**	**(309,231,471.92)**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	1,625,000.00	0.00	1,625,000.00
	NYSC Corp Member	1,252,000.00	0.00	1,252,000.00
	Postal Agents	851,440.00	0.00	851,440.00
	Disabled Persons	0.00	0.00	0.00
	IT Students	830,000.00	0.00	830,000.00
	Road Cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	National Security and Civil Defence	0.00	0.00	0.00
	Sports Activities and Youth Celebration	0.00	0.00	0.00
	National Day/Children's Day Celebration	0.00	0.00	0.00
	Ozuruimo/New Yam Festival	0.00	0.00	0.00
	Budget Monitoring Expenses	0.00	0.00	0.00
	August Meeting	0.00	0.00	0.00
	RAMP	0.00	0.00	0.00
	Others	0.00		.000
	Total Miscellaneous	**4,558,440.00**	**0.00**	**(4,558,440.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	**497**		
	Total Number of Employees Employed in the Year	**0**		
	Total Number of Employees Retired/Transferred or Left During the Year	**24**		

	Total Number of Employees at the End of the Year	**473**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	4,938,574.99	20,174,250.00	15,235,675.01
	Utility Services	1,861,400.00	2,500,000.00	638,600.00
	Telephone and Postal Services	425,000.00	1,335,000.00	810,000.00
	Stationery and Printing	10,005,050.00	11,634,000.00	1,628,950.00
	Maintenance of Office Furniture and Equipment	3,864,220.00	3,860,000.00	422,000.00
	Maintenance of Vehicle and Capital Assets	2,489,480.98	2,500,000.00	10,519.02
	Consultancy and Professional Services	200,000.00	1,800,000.00	1,600,000.00
	Training, Staff Development and Welfare	2,518,400.00	9,390,000.00	6,871,600.00
	Entertainment and Hospitality	1,391,741.81	2,590,000.00	1,198,258.19
	Miscellaneous Expenses	1,177,298.21	2,000,000.00	822,701.79
	Provision of Service Materials	1,744,000.00	2,560,000.00	816,000.00
	Essential Services and IS JAAC Administration	40,142,870.64	0.00	40,142,870.64
	Total Overhead Cost By Function	**70,758,036.63**	**60,243,250.00**	**(10,514,786.63)**
	Previous Year's Retired Advances	**15,716,123.00**	**0.00**	**15,716,123.00**
	Grand Total OverHead Cost	**55,041,913.63**	**60,243,250.00**	**5,201,336.31**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	4,150,490.00	13,738,040.00	9,587,550.00
	Legislative	1,100,000.00	8,481,400.00	7,381,400.00
	Community Government Councils	0.00	0.00	0.00
	Administration	3,240,200.00	9,720,000.00	6,479,800
	Finance	2,900,800.00	8,658,400.00	5,757,600.00
	Medical and Health	2,580,000.00	3,502,000.00	922,000.00
	Planning Research and Statistics	130,000.00	4,803,410.00	4,673,410.00
	Agricultural and Natural Resources	2,650,000.00	3,240,000.00	590,000.00
	Works, Transport and Housing	693,500.00	4,800,000.00	4,106,500.00
	Information, Education and Social Welfare	531,301.00	3,300,000.00	2,767,699.00
	Essential Services and IS JAAC Administration	40,142,870.64	0.00	40,142,870.64
	Total Overhead Cost by Sector (Department)	**58,119,161.63**	**60,243,250.00**	**2,124,088.37**
7	**SECURITY VOTE**			
	Sub-Total	16,705,000.00	0.00	16,705,000.00
8	**INTEGRATED FARM PROJECT**			

	Sub-Total	0.00	0.00	0.00
9	**CAPITAL EXPENDITURE:**			
	Purchase of three (3) official vehicles	5,500,000.00	45,000,000.00	39,500,000.00
	Rehab, Tarring and Construction of Drainage on Roads	4,406,000.00	1,250,000,000.00	1,245,594,000.00
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**444,442,259.26**	**2,595,431,770.00**	**2,150,989,510.74**
	Unretired Advances on Projects	**97,163,100.00**	**0.00**	**97,163,100.00**
	Grand Total Capital Expenditure	**541,605,359.26**	**2,595,431,770.00**	**2,053,826,410.74**

	LIQUID ASSTE:			**2018 ₦'m**	**2017 ₦'m**
	CASH BALANCE:				
10	Cash-at-Hand			29,302.26	144,405.00
	-Total Cash			**29,302.26**	**144,405.00**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank Plc.	IMSG/Aboh LG. Joint Project Account	1012891880	4,433,311.50	5,254.31
	2. – do -	Agric Farm Account	1014448662	504,974.48	505,061.48
	3. – do -	Salary Account	1012501846	330,765.11	3,042,538.52
	4 UBA Plc.	IGR Account	1000657810	3,939.38	3,939.38
	5 Eco bank plc	Not stated	Not disclosed	196,754.53	196,754.53
	6. FCMB Plc.	Not stated	Not disclosed	(2,012,343.69)	(2,012,343.69)
	Sub-Total Bank			**3,457,401.31**	**1,741,204.53**
	Grand Total Liquid Assets:			**3,486,703.57**	**1,885,609.53**

12	**SALARY ADVANCE:**	**0.00**	**0.00**
	Sundry Staff	455,348.78	
	Total Salary Advance	**455,348.78**	**0.00**
13	**IMPREST:**	**2018**	**2017**
1.	Bishop (Dr.) Enyioha, M. A.	4,560,000.00	4,560,000.00

2.	Victor Ukpabi	1,800,000.00	1,800,000.00
3.	Anthony Atudume	300,000.00	300,000.00
4.	Ibecheozor R.N.	100,000.00	100,000.00
5.	Ogabido Kingsley .C.	940,000.00	940,000.00
6.	N.P.N. Okonkwo	350,000.00	350,000.00
7.	Nwoke G.M.	299,700.00	299,700.00
8.	Nwadiko Edith	149,700.00	149,700.00
9.	IkwusomemVoanu	699,700.00	699,700.00
10	Igwe D.U.	699,700.00	699,700.00
11	Uzuegbu Elias	699,700.00	699,700.00
12.	Ibe Simon	699,700.00	699,700.00
13.	Obiefule Clara	579,700.00	579,700.00
14.	AguChuks	319,800.00	319,800.00
15.	Okebaram M.O.	50,000.00	50,000.00
16.	Okere E.C.	840,000.00	840,000.00
17.	Jieme Jude C.	75,000.00	75,000.00
18.	Madu G.O.	50,000.00	50,000.00
19.	Cecilia Aduba	60,000.00	60,000.00
20.	Stanley Ekezie	60,000.00	60,000.00
21.	Innocent Onuoha	60,000.00	60,000.00
22.	NnamdiNwachukwu	60,000.00	60,000.00
23.	Cliff Nwachukwu	60,000.00	60,000.00
24.	Thaddeus Eronetu	60,000.00	60,000.00
25.	Paschal Nwogu	60,000.00	60,000.00
26.	ChineduUfomadu	60,000.00	60,000.00
27.	Jacinta Ngirika	60,000.00	60,000.00
28.	Juliana Nwogu	60,000.00	60,000.00
29	Charles Ajuzieogu	60,000.00	60,000.00
30	Oparaocha Linus	25,000.00	25,000.00
31	Samuel Asikogu	150,000.00	150,000.00
32	Lois Ahamefule	250,000.00	250,000.00
33	S.N Ettoh	850,000.00	850,000.00
34	Obaraeri C.I	250,000.00	250,000.00
35	Nwaluba Rita	0.00	0.00
36	Ukaegbu Treckla	0.00	0.00
37	Chukwuemeka Ibe	0.00	0.00
38	Martine Iwuagwu	0.00	0.00
39	Ibe E.N	0.00	0.00
40	Carroline Ndieze	0.00	0.00

41	Igwe D.U	0.00	0.00
42	Otuonye G.	0.00	0.00
43	Ayozie	0.00	0.00
44	Ekpe Dorathy	0.00	0.00
45	Mberekpe B.C	0.00	0.00
	Sub-Total Imprest	**15, 379,700.00**	**15, 379,700.00**
14	**SERVICE ADVANCES:**		
14.1	**INTEGEATED FARM PROJECT:**		
	Agric Farm	0.00	0.00
	Sub-Total Integrated Farm Project	**0.00**	**0.00**
14.2	**CHAPEL PROJECT**		
14.3	**GRADING OF RURAL ROADS:**		
	a. Hon. Esther Eburuche	1,987,500.00	0.00
	b. Hon. Chidi Nwaturuocha	6,405,400.00	0.00
	c. Engr. Voanu Ikwusomem	83,676,200.00	0.00
	Sub-Total Grading of Rural Roads	**92,069,100.00**	**0.00**
14.4	**RENOVATION OF BUILDINGS:**		
	a. Hon. Chidi Nwaturuocha	6,000,000.00	0.00
	Sub-Total Renovation of Buildings	**6,000,000.00**	**0.00**
14.5	**PERSONAL ADVANCES:**	**2018**	**2017**
1.	Ayozie Victor	7,294,651.22	7,294,651.22
2.	Okoroji Charles	495,000.00	495,000.00
3.	Ogabido Kingsley	2,371,000.00	2,371,000.00
4.	Okorie A.N.O	16,200,000.00	16,200,000.00
5.	Okafor J.C.	326,640.00	326,640.00
6.	Igwe D.U.	850,000.00	850,000.00
7.	Ejiogu Sylvia	403,900.00	403,900.00
8.	Anyanwu Clement	569,384.00	569,384.00
9.	Ibe Simon Jude	1,261,000.00	1,261,000.00
10.	Chilaka Emmanuel	4,077,650.23	5,000.00
11.	AnaejionuUgonna	20,000.00	20,000.00
12.	AkujuobiLivinus	1,113,699.00	1,113,699.00
13.	Ikwusomen V.A.C. Voanu	15,850,000.00	15,850,000.00

14.	Ofielu Ben	20,000.00	20,000.00
15.	Agulanna I.C.	20,000.00	20,000.00
16.	AnuenyiaguIfeoma	30,000.00	30,000.00
17.	EzeNjoku	163,000.00	163,000.00
18.	OparaChioma	14,242,000.00	14,242,000.00
19.	Ononiwu Humphrey	725,780.00	725,780.00
20.	Amaefula E.U.	124,000.00	124,000.00
21.	Nwadike Edith .N.	216,000.00	216,000.00
22.	Opara Evelyn	40,000.00	40,000.00
23.	Agomuoh M.O.	5,000.00	5,000.00
24.	Uzoegbu Elias	1,585,500.00	1,585,500.00
25.	Obilor Anthony	51,390.00	51,390.00
27.	ChieduAduba	109,700.00	109,700.00
28.	AguChuks	460,000.00	460,000.00
29.	Nwachukwu Juliet	59,000.00	59,000.00
30.	Onyeike S.E	10,000.00	10,000.00
31.	Okonkwo N.P.N.	1,412,000.00	1,412,000.00
32.	Obiefule Clara N.	3,594,400.00	3,594,400.00
33.	Anosike A.U.	1,059,050.00	1,059,050.00
34.	Okebaram M.O.	1,218,500.00	1,218,500.00
35.	OsuagwuAttan	33,100.00	33,100.00
36.	Okere E.C.	403,000.00	403,000.00
37.	Madu G. O.	693,000.00	693,000.00
38.	Hon. Anthony Atudiume	18,620,000.00	18,620,000.00
39.	Ehiogu Success	6,000.00	6,000.00
40.	NwachukwuNkazi	20,000.00	20,000.00
41.	Oparaocha Linus	293,000.00	293,000.00
42.	Ihuoma Cletus	2,000.00	2,000.00
43.	NjokuChukwuma	3,000.00	3,000.00
44.	Nwachukwu D.I.C.	774,460.00	774,460.00
45.	OzurumbaKelechi	10,000.000.00	10,000.000.00
46.	ObaniChinedu	12,000.00	12,000.00
47.	OnubuezeNneka	40,000.00	40,000.00
48.	Nwoke G.M.	730,000.00	730,000.00
49.	Barr. Obinna E.A.	100,000.00	100,000.00
50.	Anyanwu Boniface	21,203.00	21,203.00
51.	Amah Alphosus	41,300.00	41,300.00
52.	Amadi B.O.	1,279,776.00	1,279,776.00

53.	Amahiotu Christian	9,000.00	9,000.00
54.	Akubiro Charles	1,160,000.00	1,160,000.00
55.	Anyanwu Theresa	3,650,000.00	3,650,000.00
56.	ChukwenduChimdi	3,000.00	3,000.00
57.	Dominic George .N.	260,000.00	260,000.00
58.	DuruekeUchenna	706,520.00	706,520.00
59.	Ohanu D.E.	20,000.00	20,000.00
60.	Ekwerike John	230,200.00	230,200.00
61.	Ike Scholastica	18,970.00	18,970.00
62.	Ihenetu Mike	200,500.00	200,500.00
63.	Iweh A.A.	250,350.00	250,350.00
64.	OsuagwuOgechi	31,000.00	31,000.00
65.	Olewuike Mary	196,000.00	196,000.00
66.	Asiegbulam Stella	50,000.00	50,000.00
67.	Nwaezeocha Gabriel	1,500.00	1,500.00
68.	Nwachukwu Rita	3,450.00	3,450.00
69.	Ovuike H.O.	340,325.00	340,325.00
70.	Ewelike Innocent	89,000.00	89,000.00
71.	Nwachukwu Charles	81,140.00	81,140.00
72.	Nkwazema Charles	12,023,500.00	12,023,500.00
73	Onyejelem Peter	1,130,780.00	1,130,780.00
74.	OparaGetrude	850.00	850.00
75.	Osuagwu David	610,000.00	610,000.00
76.	Osuagwu F.M.	79,000.00	79,000.00
77	OparaUloma	12,800.00	12,800.00
78	EnweremaduHycinth	472,600.00	472,600.00
79	Uneze Pius	11,500.00	11,500.00
80.	Iwu Kate	4,500.00	4,500.00
81.	Amegwara Raymond	50,000.00	50,000.00
82.	Hon. Ken. Onwugharaonye	302,000.00	302,000.00
83.	Hon. Barr. Justus Ndu	100,000.00	100,000.00
84.	AnyanwuLoveth .J.	2,000.00	2,000.00
85.	Akwihi Caroline	7,000.00	7,000.00
86.	Iheaka A.E.	350,000.00	350,000.00
87.	AlaomaNwosu	150,000.00	150,000.00
88.	AgwuIfeanyi	50,000.00	50,000.00
89.	UchegbuThede C.	5,000.00	5,000.00
90.	Nwachukwu Charity	4,000.00	4,000.00

91.	Ogwudike Bernard	50,000.00	50,000.00
92.	Hon. Emma Onwukwe	50,000.00	50,000.00
93.	OnyeejieChinonye .C.	885,000.00	885,000.00
94.	C.B.I. Onyia	14,723,135.00	14,723,135.00
95.	Osuagwu Rosemary	39,134.00	39,134.00
96.	NwachukwuChinenye	63,000.00	63,000.00
97.	IjenduChioma	193,607.00	193,607.00
98.	Nwaturuocha Edith	17,000.00	17,000.00
99.	Uneze Augustine .C.	23,057,000.00	23,057,000.00
100.	Hon. Onwuka Kenneth	25,000.00	25,000.00
101.	Hon. Henry Anusiem	652,000.00	652,000.00
102.	Hon. Celestine C. Njoku	250,000.00	250,000.00
103.	Hon. J.N. Obioma	503,600.00	503,600.00
104.	LovelineNjoku	319,200.00	319,200.00
105.	Chukwuocha S.C.	4,800.00	4,800.00
106.	Hon. NgoziOnwuemedo	100,000.00	100,000.00
107.	Jacinta Olewuike	800.00	800.00
108.	Sunday Eric	10,000.00	10,000.00
109.	Sunday Obasi	3,000.00	3,000.00
110.	Engr. Bath Oparaji	2,698,300.00	2,698,300.00
111.	Anorue N.T.	8,250,750.00	8,250,750.00
112.	Okorie M.C.	200,000.00	200,000.00
113.	ObikaraChidi	9,351,370.00	9,351,370.00
114.	Hon. ObinnaNjoku	200,000.00	200,000.00
115.	Agbara B.I.	2,907,000.00	2,907,000.00
116.	Uchegbulam E.O.	105,900.00	105,900.00
117.	Chief U.C. Odueze	50,400.00	50,400.00
118.	Ibe B.N.	3,081,800.00	3,081,800.00
119.	Njoku Sophia	35,000.00	35,000.00
120.	T.C. Ugwuloka	866,000.00	866,000.00
121.	Nwobi John .C.	75,000.00	75,000.00
122.	Chika Anyanwu	20,000.00	20,000.00
123.	IgwiloChiemezie .C.	157,000.00	157,000.00
124.	Nwachukwu J.N.	100,500.00	100,500.00
125.	AlimMarcillina	3,885.00	3,885.00
126.	Mmeboji Cyril	166,750.00	166,750.00
127.	Mmemkpa Francis	77,500.00	77,500.00
128.	Joseph Omanakwa	40,000.00	40,000.00

129.	Alice Iwuji	325,000.00	325,000.00
130.	AsiegbuCallistus	33,000.00	33,000.00
131.	Opara V.O.	5,000.00	5,000.00
132.	NwamkpaSussan	915,500.00	915,500.00
133.	Okeke Jude	169,150.00	169,150.00
134.	Chris Ibeama	691,150.00	691,150.00
135.	Eberendu Fabian	895,000.00	895,000.00
136.	Onyeagba C.A.	85,000.00	85,000.00
137.	Barr. L.N. Uzowuru	472,000.00	472,000.00
138.	Mercy Opara	23,108.76	23,108.76
139.	Ignatius Mgbeahuruike	20,000.00	20,000.00
140.	NtotuChinyere	3,000.00	3,000.00
141.	Emmanuel Iwu	800,000.00	800,000.00
142.	Juliana Ewelike	800,000.00	800,000.00
143.	Iwu Angela	20,000.00	20,000.00
144.	OnyeakachiAmuzie	900,000.00	900,000.00
145.	Kubiri I. Valentine	17,000.00	17,000.00
146.	Igwe, C. C.	5,300,000.00	5,300,000.00
147.	Richmond	1,974,835.00	1,974,835.00
148.	Ben Nwagwu	240,000.00	240,000.00
149.	Iwuji A. U. (Mrs)	1,783,000.00	1,783,000.00
150.	Onyerimba F.A.	138,000.00	138,000.00
151.	IheanachoOgechi	6,500.00	6,500.00
152.	Chief Val. Igbo	960,000.00	960,000.00
153.	Nwogu Edith	2,000.00	2,000.00
154.	Emma Enyimiri	5,000.00	5,000.00
155.	OnyeukwuChibuike	120,000.00	120,000.00
156.	Ewulonu Victor	140,000.00	140,000.00
157.	EmekaAnyanwu	100,000.00	100,000.00
158.	NwachukwuIfeanyi	5,000.00	5,000.00
159.	Cyracus Igbo	40,000.00	40,000.00
160.	Dr. Nwachukwu, K. C.	200,000.00	200,000.00
161.	Anyanwu, P.I.	1,000.00	1,000.00
162.	Aliako, D.U.	275,000.00	275,000.00
163.	Iwuji Joe	1,960,000.00	1,960,000.00
164.	EzeChima Paul	755,460.00	755,460.00
165.	Hon VitalisNjoku	150,000.00	150,000.00
166.	M.A. Chuks (MP)	198,000.00	198,000.00

167.	Awazieama, B.T.E	(44,800.00)	(44,800.00)
168.	Sunny Dikeocha	180,000.00	180,000.00
169.	Njoku Nicholas	3,000.00	3,000.00
170.	NjokuChukwuma	(509,000.00)	(509,000.00)
171.	Hon. Ugwu Cletus	1,490,000.00	1,490,000.00
172.	AnyalewechiShedrack	1,250,000.00	1,250,000.00
173.	Hon. Francis Onwunadi	750,000.00	750,000.00
174.	Jonathan Onyeneke	100,000.00	100,000.00
175.	UgochukwuNwogu K.	600,000.00	600,000.00
176.	Teddy Nnodim	30,000.00	30,000.00
177.	Hon. Charles Onwunali	3,950,000.00	3,950,000.00
178.	Nze Stainless Obiajunwa	12,020.00	12,020.00
179.	Opara H.U.	430,000.00	430,000.00
180.	Otuonye G.E.	400,000.00	400,000.00
181.	ChibuezeIweh	15,000.00	15,000.00
182.	Christopher Ijeoma	25,000.00	25,000.00
183.	OnyenaliChikere .A.	57,000.00	57,000.00
184.	Onyekwere Clementine	15,500.00	15,500.00
185.	Nweke B.C.	6,300.00	6,300.00
186.	JahbuezeOdunna	(1,320,250.00)	(1,320,250.00)
187.	IwunnajunwaChibueze	25,000.00	25,000.00
188.	M.A. Chinakwe	39,680.00	39,680.00
189.	Osuji C.C.	48,050.00	48,050.00
190.	NwoguIjeoma .G.	110,000.00	110,000.00
191.	UcheOnyeoziri	50,000.00	50,000.00
192.	OguruikeChinedu	38,000.00	38,000.00
193.	Patrick Olorondu	20,000.00	20,000.00
194.	G.N. Olekwe	200,000.00	200,000.00
195.	NjokuIfeoma	20,000.00	20,000.00
196.	Okoro Johnson	20,000.00	20,000.00
197.	Asodike Stella	20,000.00	20,000.00
198.	NwobasiChijioke	1,500.00	1,500.00
199.	Oguehi Benedict	40,000.00	40,000.00
200.	Amajioyi Lady Jean	34,000.00	34,000.00
201.	Remy Nnake	35,000.00	35,000.00
202.	Emilia Ajuzieogu	6,800.00	6,800.00
203.	IwuChuks	35,000.00	35,000.00
204.	Obinali, C. I.	2,718,000.00	2,718,000.00

205.	Ihuoma Cletus	1,000.00	1,000.00
206.	ChigozieIheanetu	20,000.00	20,000.00
207.	Anthony Ahurumadu	100,000.00	100,000.00
208.	Ofoegbu, A. U.	175,000.00	175,000.00
209.	Everest Oparaji	35,200.00	35,200.00
210.	Peter Anyanwu	6,000.00	6,000.00
211.	Asonye Ignatius	3,200.00	3,200.00
212.	OparaEucharia	2,000.00	2,000.00
213.	Odirimma Joy	3,000.00	3,000.00
214.	Ofielu G.I.	116,000.00	116,000.00
215.	Kennedy Ukachi	120,000.00	120,000.00
216.	Patrick Okorondu	40,000.00	40,000.00
217.	Uchegbulam E.O.	268,000.00	268,000.00
218.	OnyekwereClementina	7,000.00	7,000.00
219.	George D.U.V.	88,000.00	88,000.00
220.	NwagwuUgochi .C.	390,000.00	390,000.00
221.	Rose Ogbonna	20,000.00	20,000.00
222.	Amanze Theresa	20,000.00	20,000.00
223.	Onuoha Emeka	18,000.00	18,000.00
224.	Opara Joy B	20,000.00	20,000.00
225.	OkerekeNdudiri	35,000.00	35,000.00
226.	Opara Pius	25,000.00	25,000.00
227.	EkeochaDonatus	56,000.00	56,000.00
228.	S.O. Nobis	790,000.00	790,000.00
229.	Stanley Nkaraonye	4,000.00	4,000.00
230.	Nwaobi J.C.	10,000.00	10,000.00
231.	Nwogu Edith	23,800.00	23,800.00
232.	Nwachukwu S.O.	20,000.00	20,000.00
233.	Irene Chukwudi C.	(4,000.00)	(4,000.00)
234.	OgwuruikeChinedu	15,000.00	15,000.00
235.	Nnayere S.N.	150,000.00	150,000.00
236.	Elegalam Edwin	35,000.00	35,000.00
237.	Njoku R.I.	20,000.00	20,000.00
238.	Dr. Ukpabi V,C.	17,000.00	17,000.00
239.	Festus Akaji	11,000.00	11,000.00
240.	Ochonma Eugene	5,000.00	5,000.00
241.	Onweremadu Hyacinth	45,000.00	45,000.00
242.	ChidiebereOnwubiko	35,000.00	35,000.00

243.	OnuegbuUgochi	10,000.00	10,000.00
244.	CallistusIbe	60,000.00	60,000.00
245.	Nzeoma Lucy N.	30,000.00	30,000.00
246.	Okorie Mary	175,000.00	175,000.00
247.	Ogu Monica	50,000.00	50,000.00
248.	Njoku B.U.	5,000.00	5,000.00
249.	OgechiIheanacho	26,650.00	26,650.00
250.	NwannaSampsom	32,000.00	32,000.00
251.	Ann Iheanacho	10,000.00	10,000.00
252.	Chigozie Sunny	32,100.00	32,100.00
253.	G. B. Anumudu	12,900,000.00	12,900,000.00
254.	S. C. Okoronkwo	177,139.64	177,139.64
255.	EzeumunnaSabinus	1,500.00	1,500.00
256.	PeacemanAnyanwu	50,000.00	50,000.00
257	Christopher Ufomadu	180,000.00	180,000.00
258.	OsuagwuAthan	33,100.00	33,100.00
259.	Hon. Victoria Ogu	35,000.00	35,000.00
260.	Njemanze M.U.	30,000.00	30,000.00
261.	UgoUmunnakwe	190,000.00	190,000.00
262.	HOD Agric	1,948,709.00	1,948,709.00
263.	Deacon Nnamdi V.	10,000.00	10,000.00
264.	Amanze Leona	373,549.68	373,549.68
265.	EzechiNjoku	45,000.00	45,000.00
266.	Chilaka Emmanuel	5,000.00	5,000.00
267.	Nwambara Regina	8,000.00	8,000.00
268.	Isiguzo Hyacinth	7,500.00	7,500.00
269.	Albert Ejiofor	10,200.00	10,200.00
270.	Njoku Victor .M.	34,100.00	34,100.00
271.	Ndubueze T.U.	60,000.00	60,000.00
272.	Asoibe David Livingstone	1,500.00	1,500.00
273.	Osuji O.O.	50,000.00	50,000.00
274.	Juliana C. Imo	6,720.00	6,720.00
275.	UtaziSabastine	6,000.00	6,000.00
276.	Chijiugo A. Enwerem	5,000.00	5,000.00
277.	Ndukwu Comfort	10,000.00	10,000.00
278.	Ibecheozor R.N.	110,400.00	110,400.00
279.	Hon. Cliff Nwachukwu	50,000.00	50,000.00
280.	NzeNwoko	1,019,700.00	1,019,700.00

281.	Chief Cecilia Aduba	160,000.00	160,000.00
282.	Nwachukwu C.C.	7,000.00	7,000.00
283.	Deacon Nnadi N.	60,000.00	60,000.00
284.	IgwiloChimezie	10,000.00	10,000.00
285.	Hon. Innocent Onuoha	50,000.00	50,000.00
286.	Hon. Dr. Stanley Ekezie	50,000.00	50,000.00
287.	Hon Thaddeus Eronefu	50,000.00	50,000.00
288.	Hon. Paschal Nwogu	50,000.00	50,000.00
289.	Hon. ChineduUformadu	50,000.00	50,000.00
290.	Hon. Jacinta Ihejirika	50,000.00	50,000.00
291.	Amanze Leona	7,000.00	7,000.00
292.	Hon. Emma Onwukwe	50,000.00	50,000.00
293.	Onyeiji C. C.	10,000.00	10,000.00
294.	Hon. Juliana Nwaogu	50,000.00	50,000.00
295.	Hon. Charles Ajuzieogu	50,000.00	50,000.00
296.	Uzuegbu, E. I.	24,000.00	24,000.00
297.	Amuchie Isaac	2,000.00	2,000.00
298.	Agudiriaq Jonathan	2,000.00	2,000.00
299.	Achu Vivian	3,000.00	3,000.00
300.	Onwuka Moses	2,000.00	2,000.00
301.	AnyanwuChioma	1,500.00	1,500.00
302.	Asikaogu Samuel C.	364,400.00	364,400.00
303.	Ndieze, C. I.	12,500.00	12,500.00
304.	Obasi Thaddis	20,000.00	20,000.00
305.	Hon. M.A Enyionu	1,110,000.00	1,110,000.00
306.	Nwasogu Sabinus	22,000.000	22,000.000
307.	S.N Ettoh	3,000.00	3,000.00
308.	Opara Augustine	3,000.00	3,000.00
309.	Eburuche Esther (Hon.)	2,969,403.22	0.00
310.	Ibe Chukwuemeka	127,000.00	0.00
311.	Egbukidi Chinyere	330,000.00	0.00
312.	Ibe E.N	230,000.00	0.00
	Sub-Total Personal Advances	**233,395,197.30**	**233,767,670.00**
	Grand Total Service Advances	**331,464,298.30**	**233,767,670.00**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	8,076,991.42	0.00	8,076,991.42	8,076,991.42
	Value Added Tax (VAT)	1,895,147.82	0.00	1,895,147.82	1,895,147.82
	Withholding Tax (WHT)	1,562,988.52	0.00	1,562,988.52	1,562,988.52
	Sub-Total Unremitted Taxes	**11,535,127.76**	**0.00**	**11,535,127.76**	**11,535,127.76**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
1	NULGE Union Dues	2,077,653.00	0.00	2,077,653.00	2,077,653.00
2	NULGE Welfare	50,934.78	0.00	50,934.78	50,934.78
3	Staff Welfare Scheme	(89,618.52)	0.00	(89,618.52)	(89,618.52)
4	MHWU	198,418.68	0.00	198,418.68	198,418.68
5	Finance staff welfare	(19,300.00)	0.00	(19,300.00)	(19,300.00)
6	Health workers Asso.	44,600.00		44,600.00	44,600.00
7	Nurses Dues.	220,123.51	0.00	220,123.51	220,123.51
8	Workers Welfare Scheme HSWSA Dues	40,980.00	0.00	40,980.00	40,980.00
9	Senior Staff Ass.	(225,196.00)	0.00	(225,196.00)	(225,196.00)
10	Admin. Welfare	53,200.00	0.00	53,200.00	53,200.00
	Sub-Total Unremitted Deductions from Salary	**2,351,795.45**	**0.00**	**2,351,795.45**	**2,351,795.45**
	Grand Total Unremitted Deductions	**13,886,923.21**	**0.00**	**13,886,923.21**	**13,886,923.21**

16	**DEPOSITS:**	**2017 ₦'m**	**2018 ₦'m**
1.	Godwin Zameka	25,000.00	25,000.00
2.	Eke Immaculate	10,000.00	10,000.00
3.	IwuOzichi	33,337.20	33,337.20
4.	NwachukwuChibuike	32,750.02	32,750.02
5.	Nwachukwu Olivia	18,936.17	18,936.17
6.	Ogechi Lucia Solomon	35,187.20	35,187.20
7.	NwosuOnyinyechi	32,750.02	32,750.02
8.	Amotutu Stephen	113,581.77	113,581.77
9.	Ineregbu, C. O.	23,200.00	23,200.00
10.	Ucheuba Augustine	82,700.00	82,700.00
11.	Erobiri Emmanuel	5,000.00	5,000.00
12	NwachukwuUzochi	104,581.77	104,581.77
13.	Nwaimo Ephraim	104,581.77	104,581.77
14	OnyenekeUchenna	10,032.23	10,032.23
15	NjokuDarlinton	10,032.23	10,032.23
16	NjokuObinna .L.	10,032.23	10,032.23
17	Owuamanam Emmanuel	71,151.28	71,151.28
18	Umunnaka Patricia	71,151.28	71,151.28
19	Nwachukwu Ephraim	69,721.18	69,721.18
	Total Deposits	**863,726.35**	**863,726.35**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1
Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	91,134,636.00	26,386,099.60	4,863,652.33	39,556,594.16	**161,940,982.09**
2	February	21,138,508.67	29,386,099.60	4,863,652.33	39,556,594.16	**94,944,854.76**
3	March	33,251,265.91	26,386,099.60	4,863,652.33	39,556,594.16	**104,057,612.00**
4	April	54,417,107.91	29,386,099.60	4,863,652.33	39,556,594.16	**128,223,454.00**
5	May	15,384,965.48	26,386,099.60	4,863,652.33	39,556,594.16	**86,191,311.57**
6	June	40,607,518.03	29,386,099.60	4,863,652.33	39,556,594.16	**114,413,864.12**
7	July	4,500,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**75,306,346.09**
8	August	40,678,584.05	29,386,099.60	4,863,652.33	39,556,594.16	**114,484,930.14**
9	September	83,960,710.03	26,386,099.60	4,863,652.33	39,556,594.16	**154,767,056.12**
10	October	42,585,809.13	29,386,099.60	4,863,652.33	39,556,594.16	**116,392,155.22**
11	November	100,764,967.00	26,386,099.60	4,863,652.33	39,556,594.16	**171,571,313.09**
12	December	115,180,953.00	29,386,099.60	4,863,652.33	39,556,594.16	**188,987,299.09**
	Total	**643,605,025.21**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,529,281,178.29**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	15,000.00	15,000.00
	February	122,000.00	638,270.00
	March	0	1,850,000.00
	April	39,000.00	39,000.00
	May	348,000.00	348,000.00
	June	547,500.00	547,500.00
	July	18,500.00	18,500.00
	August	64,500.00	64,500.00
	September	78,500.00	78,500.00
	October	0	0
	November	263,500.00	263,500.00
	December	165,100.00	165,100.00
	Total	**1,661,600.00**	**4,027,870.00**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF AHIAZU MBAISE

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ahiazu Mbaise Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government

Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ahiazu Mbaise Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Ahiazu Mbaise Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

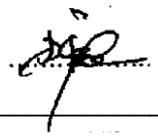


Signed _____ **Date**:_____

Treasurer

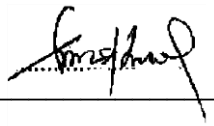
We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Ahiazu Mbaise Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.



_____

Treasurer



_____

Chairman

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Ahiazu Mbaise Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards.(IPSAS) The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofAhiazu Mbaise Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Ahiazu Mbaise Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments
Imo State.

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
4,864,629,530.00	Statutory Allocation from JAAC	1	1,347,297,851.23	812,265,847.80
0.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
650,000.00	Capitation Rate		0.00	0.00
6,170,000.00	Property Rate		650,000.00	250,000.00
27,879,000	Licenses, Fines, Fees and Royalty		1,622,100.00	2,548,600.00
18,860,000.00	Earnings from Commerce		183,750.00	0.00
1,410,000.00	Rent on Local Govt. Property		20,000.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
951,250,400.00	Miscellaneous		0.00	50,000.00
0.00	Other Revenue Sources of the Local Government	4	0.00	0.00
5,870,848,930.00	**Total Revenue**		1,349,758,701.23	815,114,447.80
	Total Inflow from Operating Activities (A)			
	Payments:			
755,542,000.00	Personnel Cost	5	762,265,635.45	615,691,335.85
126,925,820.00	Overhead Cost	6	62,200,219.39	96,717,618.12
0.00	Sec. Vote	7	12,175,000.00	2,600,060.00
0.00	Integrated Farm Projects	8	497,650.00	0.00
4,105,910,290.00	Capital Expenditure	9	512,286,259.26	88,475,850.70
0.00	Interest Payment		0.00	0.00
4,988,378,110.00	**Total Outflow from Operating Activities (B)**		**1,349,424,764.10**	**803,484,804.67**
882,470,820.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**348,937.13**	**11,629,643.13**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		348,937.13	**11,629,643.13**
0.00	**Cash and its Equivalent as at 1/1/18**		**11,629,643.13**	**0.00**
0.00	**Cash and its Equivalent as at 31/12/18**		**11,978,580.26**	**11,629,643.13**

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
LIQUID ASSETS: ASSETS			
Cash	10	348,736.92	517,267,.57
Bank	11	11,629,843.34	11,112,375.56
Total Liquid Assets (A)		**11,978,580.26**	**11,629,643.13**
Investments and Other Cash Assets			
Salary Advance	12	4,252,044.60	4,252,044.60
Imprest	13	4,380,000.00	4,380,000.00
Service Advance	14	274,536,904.24	291,528,679.24
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**283,168,948.84**	**300,160,723.84**
TOTAL ASSETS C = (A + B)		**295,147,529.10**	**311,790,366.97**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		263,147,067.58	279,789,905.45
Unremitted Deductions	15	11,546,291.79	11,546,291.79
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**274,693,359.37**	**291,336,197.24**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	20,454,169.73	20,454,169.73
Total Other Liabilities (F)		20,454,169.73	20,454,169.73
TOTAL LIABILITIES G = (D + E +F)		295,147,529.10	**311,790,366.97**

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
287,943,996.69	**OPENING BALANCE 1/1/19**		**279,789,905.45**				**(279,789,905.45)**
	ADD REVENUE:						
	ALLOCATIONS						
792,482,113.43	Statutory Allocation from JAAC	1	1,347,297,851.23	4,864,629,530.00	4,864,629,530.00	0.00	3,517,331,678.77
0.00	State Government IGR	2	0.00	0.00	0.00	0.00	0.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	650,000.00	650,000.00	0.00	650,000.00
250,000.00	Property Rate		650,000.00	6,170,000.00	6,170,000.00	0.00	5,520,000.00
2,548,600.00	Licenses, Fines, Fees and Royalty		1,622,100.00	27,879,000.00	27,879,000.00	0.00	26,256,900.00
0.00	Earnings from Commerce		183,750.00	18,860,000.00	18,860,000.00	0..00	18,691,250.00
0.00	Rent on Local Govt. Property		20,000.00	1,410,000.00	1,410,000.00	0.00	1,390,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.0	0.00
50,000.00	**Miscellaneous**		0.00	951,250,400.00	951,250,400.00	0.00	951,250,400.00
2,848,000.00	**Total Internally Generated Revenue**		**2,475,850.00**			0.00	0.00
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1,083,274,710.12	**Total Revenue (A)**		**1,629,563,606.68**	**5,870,848,930.00**	**5,870,848,930.00**	**0.00**	**4,241,289,564.32**
	EXPENDITURE						
615,691,335.85	Personnel Cost	5	762,265,635.45	755,542,000.00	755,542,000.00	0.00	(6,718,635.45)
99,317,618.12	Overhead Cost	6	105,866,994.39	126,925,820.00	126,925,820.00	0.00	21,056,825.61
88,475,850.70	Capital Expenditure	9	498,283,909.26	4,105,910290.00	4,643,445,140.00	0.00	4,150,159,230.74
803,484,804.67	**Total Expenditure (B)**		**1,366,416,539.10**	**4,988,378,110.00**	**882,470,820.00**	**0.00**	**4,164,499,420.90**
279,789,905.45	**OPERATING BALANCE**		**263,147,067.58**	**882,470,820.00**	**0.00**	**0.00**	**314,869,686.68**
	APPROPRIATIONS/TRANSFERS						
279,789,905.45	Transfer to Capital Development Fund		**263,147,067.58**	**0.00**	**0.00**	**0.00**	
279,789,905.45	Closing Balance		**263,147,067.58**	**0.00**	**0.00**	**0.00**	

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**544,486,612.82**	**0.00**	**0.00**	**0.00**	**(544,486,612.82)**
	ADD REVENUE						
279,789,905.45	**Transfer From Consolidated Revenue Fund**		263,147,067.58	0.00	0.00	0.00	(263,147,067.58)
	Aid and Grants			0.00	0.00	0.00	0.00
	External Loans			0.00	0.00	0.00	0.00
	LGC Bonds			0.00	0.00	0.00	0.00
	Development Loan Stock			0.00	0.00	0.00	0.00
	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00	0.00
	Internal Loans from Other Funds			0.00	0.00	0.00	0.00
632,962,463.52	**TOTAL REVENUE**		**807,633,680.40**	**0.00**	**0.00**	**0.00**	**807,633,680.40**
	LESS CAPITAL EXPENDITURE						
88,475,850.70	Capital Expenditure Sector	9	498,285,909.26	4,353,210,350.00	**4,353,210,350.00**		3,854,924,440.74
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans			0.00	0.00	0.00	0.00
	Repayments External Loans			0.00	0.00	0.00	0.00
88,475,850.70	**TOTAL CAPITAL EXPENDITURE**		498,285,909.26	4,353,210,350.00	**4,353,210,350.00**		3,854,924,440.74
	Adjustments for Movements in Public Debts						
544,486,612.82	**Closing Balance**		**309,347,771.14**	0.00	0.00	0.00	

AHIAZU MBAISE LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,347,297,851.23	3,703,809,450.00	2,356,511,598.77	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	441,861,300.00	441,861,300.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	441,861,300.00	441,861,300.00	
	Total (Gross) JAAC Allocation to the Local Government		1,347,297,851.23	**4,587,532,050.00**	**3,240,234,198.77**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	702,335,570.00	702,335,570.00	
	Total Value Added Tax		**0.00**	702,335,570.00	702,335,570.00	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	702,335,570.00	702,335,570.00
	Total State Government Internally Generated Revenue	**0.00**	**702,335,570.00**	**702,335,570.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	500,000.00	500,000.00
	Arrears of Capitation Rate	0.00	150,000.00	150,000.00
	Sub-Total Capitation Rate	**0.00**	**650,000.00**	**650,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	960,000.00	960,000.00
	Coca Cola	400,000.00	0.00	400,000.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	250,000.00	5,000,000.00	4,750,000.00
	Arrears of Property Rate	0.00	210,000.00	210,000.00
	Sub-Total Property Rate	650,000.00	6,170,000.00	6,320,000.00
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	450,000.00	450,000.00
	Obstruction and Nuisance Fees	0.00	60,000.00	60,000.00
	Bicycle License Fess	0.00	200,000.00	200,000.00
	Liquor License (Wine/ Beer)	0.00	1,000,000.00	1,000,000.00
	Native Liquor License	0.00	140,000.00	140,000.00
	Wheelbarrow License Fees	0.00	2,200,000.00	2,200,000.00
	Native Tobacco License	0.00	45,000.00	45,000.00
	Squatter/ Hawkers Permit	0.00	6,026,000.00	6,026,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	1,500,000.00	1,500,000.00
	Registration of Buses/Commercial Vehicles	0.00	0.00	0.00
	Operational Business Permit	0.00	2,500,000.00	2,500,000.00
	Temporary Structure Licence	0.00	30,000.00	30,000.00
	Eating House License Fees	0.00	150,000.00	150,000.00
	Kiosk License Fees	0.00	0.00	0.00
	Bakery House License Fees	0.00	100,000.00	100,000.00
	Certificate of Fitness	90,000.00	0.00	90,000.00
	Auctioneers License Fees	0.00	0.00	0.00

	Canon Shooting License Fees	0.00	30,000.00	30,000.00
	Customary Marriage Registration Fees	0.00	1,500,000.00	1,485,000.00
	Building Registration Fees	0.00	150,000.00	150,000.00
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Private Nursery School Fees	0.00	500,000.00	500,000.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees (Various)	0.00	40,000.00	40,000.00
	Delivery Fee	228,000.00	600,000.00	312,000.00
	Radio/Television License Fees	0.00	5,000.00	5,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	500,000.00	500,000.00
	Identification/Oath Fees	575,500.00	3,000,000.00	2,424,000.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	50,000.00	50,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	600,000.00	600,000.00
	Registration of Birth and Death	14,000.00	1,000,000.00	986,000.00
	Dispensary Fees	671,600.00	2,400,000.00	1,728,400.00
	Maternity Fees	15,000.00	600,000.00	585,000.00
	Hospital Service Operation Permit	0.00	80,000.00	80,000.00
	Registration of Contractors Fees	0.00	600,000.00	600,000.00
	Tender Fees	0.00	1,000,000.00	1,000,000.00
	Building Plan Checking fees	0.00	0.00	0.00
	Sand Excavation Fees	0.00	100,000.00	100,000.00
	Cottage Industry Fees	0.00	0.00	0.00
	Oil Processing/Kernel CrackingMachine Fees	0.00	50,000.00	50,000.00
	Rice Mill/Cassava/CornGrinding License Fees	0.00	90,000.00	90,000.00
	Ingredient Grinding License Fees	0.00	75,000.00	75,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	45,000.00	45,000.00
	Welding Machine License Fees	0.00	120,000.00	120,000.00
	Electronics Radio/Television Workshop License Fees	0.00	20,000.00	20,000.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	270,000.00	270,000.00
	Battery Charger License Fees	0.00	20,000.00	20,000.00
	Printing Press License Fees	0.00	20,000.00	20,000.00
	Vulcanizer License Fees	0.00	50,000.00	50,000.00
	Panel Beater License Fees	0.00	40,000.00	40,000.00
	Butchers Fees	0.00	300,000.00	300,000.00
	Clock/Watch Repair License Fees	0.00	10,000.00	10,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	10,000.00	10,000.00
	Motor Mechanical Workshop License Fees	0.00	90,000.00	90,000.00
	Building Material License Fees	0.00	500,000.00	500,000.00
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	100,000.00	100,000.00
	Block Making with Machine License Fees	0.00	60,000.00	60,000.00
	Sewing Institute License Fees	0.00	120,000.00	120,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	73,000.00	73,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
	Sales of Publication	0.00	10,000.00	10,000.00
	Advertisement License Fees	0.00	100,000.00	100,000.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	100,000.00	100,000.00
	Sale of Stores Fees	0.00	150,000.00	150,000.00

	Patent Medicine License	0.00	90,000.00	90,000.00
	Approved Building Plan Fees	0.00	150,000.00	150,000.00
	Land use advisory fees	0.00	10,000.00	10,000.00
	Customary Right of Occupancy Fees	28,000.00	90,000.00	62,000.00
	Industrial Estab (Books)	0.00	140,000.00	140,000.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**1,622,100.00**	**30,059,000.00**	**28,541,900.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	168,750.00	2,700,000.00	2,531,250.00
	Motor Park Toll	0.00	600,000.00	600,000.00
	Earning from environmental sanitation	0.00	400,000.00	400,000.00
	Cattle Market Fees	0.00	1,500,000.00	1,500,000.00
	Hiring of canopies & sensitization	0.00	100,000.00	100,000.00
	Earnings from Transport Services	0.00	120,000.00	120,000.00
	Earnings from Restaurants	0.00	860,000.00	860,000.00
	Earnings from Agricultural Undertakings	0.00	2,000,000.00	2,000,000.00
	Abattoirs fee	0.00	4,700,000.00	4,700,000.00
	Hiring of Stadium	0.00	400,000.00	400,000.00
	Sub-Total Earnings from Commerce	**168,750.00**	**13,880,000.00**	**13,711,250.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	660,000.00	660.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	20,000.00	750,000.00	730,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**20,000.00**	**1,410,000.00**	**1,390,000.00**
3.6	**INTEREST & REPAYMENTS :**			
3.6.1	**INTEREST/REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**

	Grand Total Interest/Repayments and Dividends			
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements			
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	**0.00**	**0.00**	**0.00**
	Grand Total Internally Generated Revenue	**2,475,850.00**		
4	**OTHER REVENUE ROURCES:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	**22,861,030.00**	**6,188,714.87**	**16,672,315.13**
	The Legislative	**33,156,500.00**	**9,768,130.00**	**23,388,370.00**

	Community Government Councils	**4,000,000.00**	**0.00**	**4,000,000.00**
	Sub-Total Consolidated Revenue Fund Charges	**100,017,530.00**	**15,956,844.87**	**84,060,685,15**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	47,288,370.00	66,571,978.30	19,283,608.30
	Finance	34,431,980.00	44,810,618.17	10,378,638.17
	Medical and Health	104,498,675.45	152,898,317.21	48,399,641.76
	Planning Research and Statistics	12,419,034.55	7,336,920.42	5,082,114.13
	Agricultural and Natural Resources	42,282,680.00	30,611,225.46	11,671,454.54
	Works, Transport and Housing	24,169,610.00	14,761,611.23	9,407,988.77
	Information, Education and Social Welfare	19,442,096.81	14,001,096.60	5,441,000.21
	Salaries to Primary Education Teachers and Members of Council of Traditional Rulers	410,997,023.19	0.00	410,997,023.19
	Sub-Total Personnel Cost	**605,529,470.00**	**330,991,767.39**	**274,537,702.61**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	3,000,000.00	1,920,000.00	1,080,000.00
	NYSC Corp Member	2,000,000.00	828,000.00	1,172,000.00
	Postal Agents	2,000,000.00	504,000.00	1,496,000.00
	Disabled Persons	2,000,000.00	832,000.00	1,168,000.00
	IT Students	500,000.00	236,000.00	264,000.00
	Total Miscellaneous	**9,500,000.00**	**4,320,000.00**	**5,180,000 .00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	0.00	0.00	0.00
	Total Number of Employees Employed in the Year	0.00	0.00	0.00
	Total Number of Employees Retired/Transferred or Left During the Year	0.00	0.00	0.00
	Total Number of Employees at the End of the Year	0.00	0.00	0.00
6	**OVERHEAD COST:**			

6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	12,400,219.39	1,233,000.00	11,1678,219.39
	Utility Services	500,000.00	0.00	500,000.00
	Telephone and Postal Services	600,000.00	0.00	600,000.00
	Stationery and Printing	9,050,000.00	1,874,040.00	7,175,960.00
	Maintenance of Office Furniture and Equipment	6,949,000.00	0.00	6,949,000.00
	Maintenance of Vehicle and Capital Assets	9,850,000.00	3,513,345.00	6,336,655.00
	Consultancy and Professional Services	3,200,000.00	0.00	3,200,000.00
	Training, Staff Development and Welfare	9,251,000.00	0.00	9,251,000.00
	Entertainment and Hospitality	3,600,000.00	5,798,463.00	2,198,463.00
	Miscellaneous Expenses	1,200,000.00	1,033,650.00	166,350.00
	Provision of Service Materials	5,600,000.00	2,034,200.00	3,565,800.00
	Total Overhead Cost By Function	**62,200,219.39**	**15,486,698.00**	**51,621,447.39**
	Previous Year's Retired Advances	**43,666,775.00**	**0.00**	**43,666,775.00**
	Grand Total	**105,866,994.39**	**15,486,698.00**	**90,380,296.39**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	33,700,000.00	10,474,008.00	23,225,992.00
	Administration	8,200,000.00	1,037,600.00	7,162,460.00
	Finance	5,000,000.00	1,036,790.00	3,963,210.00
	Medical and Health	6,600,000.00	520,300.00	6,079,700.00
	Planning Research and Statistics	4,400,000.00	866,000.00	3,534,000.00
	Agricultural and Natural Resources	4,100,000.00	1,187,000.00	2,9130.00
	Works, Transport and Housing	4,100,000.00	15,000.00	4,085,000.00
	Information, Education and Social Welfare	1,400,000.00	350,000.00	1,050,000.00
	Total Overhead Cost by Sector (Department)	**62,200,219.39**	15,486,698.00	52,013,302.00
7	Sec. Vote			

8	Integrated Farm				
9	**CAPITAL EXPENDITURE:**				
	Road Rehabilitation			57,750,000.00	1,250,000,000.00	1,192,250,000.00
	Motor Vehicles			5,500,000.00	160,000,000.00	154,500,000.00
	Poultry Farm			497,650.00	124,000,000.00	123,502,350.00
	Local Govt Joint Projects			434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure			**498,283,909.26**	**1,534,000,000.00**	**1,035,716,090.74**
	Unretired advances			**14,002,341.00**		**14,002,341.00**
	Total Capital Expenditure			**512,286,259.26**	**1,534,000,000.00**	**1,021,713,740.74**
	LIQUID ASSETS					
	CASH BALANCE:					
10	Cash-at-Hand				348,736.92	517,267.57
	Total Cash				**348,736.92**	**517,267.57**
11	**BANK BALANCE:**					
	Name of Bank	**Account Name**	**Account Number**			
	1. ECO I	Salary	5093084163		514,347.89	0.00
	2. ECO II	Not disclosed	5093073293		1,983.20	0.00
	3. Access	Project	0789508764		1,136.69	0.00
	4. UBA I	Not disclosed	1020001486		7,010,250.86	7,010,250.86
	5. UBA II	-do-	1017412415		4,038,789.54	4,038,789.54
	6. Zenith	-do-	1015021509		16,067.49	16,067.49
	7. First bank	-do-	2024092728		57,163.00	57,163.00
	8. First bank	-do-	5093072777		12,269.65	12,269.65
	Total Bank				**11,629,843.34**	**11,112,375.56**
12	**SALARY ADVANCE**				**2018**	**2017**

1	Ochie Benjamin	2,761.86	2,761.86
2	Oluwa Leticia	32,193.27	32,193.27
3	Uchewuaku Ogechi	20,600.30	20,600.30
4	Onukagha Paulina	20,600.30	20,600.30
5	Egbu Joy	(1447.90)	(1447.90)
6	Onyema Christiana	131,216.32	131,216.32
7	Ibekwe E.U	140.50	140.50
8	Anyanwu Christiana	19,544.00	19,544.00
9	Annolam C.U	47,952.00	47,952.00
10	Anyanwu Olive	9,7203.60	9,7203.60
11	Akaraonye Anthonia	32,000.00	32,000.00
12	Ugo Martina	23,000.00	23,000.00
13	Nnogu Iheoa .C	28,620.00	28,620.00
14	Osuoha B.N	71,315.00	71,315.00
15	Eucharia Ihenacho	9,223.85	9,223.85
16	Opara M.N	55,429.01	55,429.01
17	Ordu Syivester	3,141.39	3,141.39
18	Adirinwune Patrice	8,193.22	8,193.22
19	Iroakazi Chijioke	8,141.39	8,141.39
20	Auosike Josephine	92,276.83	92,276.83
21	Uchegbulam Uriah	12,692.12	12,692.12
22	Nwogbu Chinedu	27,792.44	27,792.44
23	Emeagwaram Alphonsius	(7,004.24)	(7,004.24)
24	Oleka C.N	108,163.89	108,163.89
25	Nnanna Celine	(12,869.46)	(12,869.46)
26	Mbadioku Celine	59,743.94	59,743.94
27	Iwu Andrew	36,743.94	36,743.94
28	E. Ezeji	25,245.30	25,245.30
29	Echieh Kennedy	59,910.99	59,910.99
30	Nwachukwu Olivia	5,298.28	5,298.28
31	Nwakeke Perpetua	(4,215.74)	(4,215.74)
32	Asimole Caroline	(62,650.29)	(62,650.29)
33	Nwosu Catherine	17,912.82	17,912.82
34	Njoku I.K	77,075.10	77,075.10
35	Akajor Blessing	15,000.00	15,000.00
36	Chilakpu R.	90.00	90.00
37	Agonuo Monday	(1,254.54)	(1,254.54)
38	Angela Iregbu	2,500.00	2,500.00
39	Okoronkwo C.N	(2,000.00)	(2,000.00)
40	Eneogu H.C	16,177.83	16,177.83
41	Ejike E.C	10,795.00	10,795.00
42	Awuzieke Joy	(5,466.50)	(5,466.50)
43	Amadi Albanus	301,385.95	301,385.95
44	Ogu Camelita	36,940.00	36,940.00
45	Ekeledo Stanly	(405.74)	(405.74)
46	Osuji Anthonia	79,176.73	79,176.73
47	Uwa Angela	(3,000.00)	(3,000.00)
48	Ugwo R.C	(7,665.32)	(7,665.32)
49	Anyanwu Camelita	10,000.00	10,000.00
50	Obasi Robert	38,000.00	38,000.00
51	Nwaogwu Pantellion	13,346.98	13,346.98
52	Nwachukwu C.O	(6,000.00)	(6,000.00)
53	Emeruom B.N	7,571.28	7,571.28

54	Ibe C.C	20,811.68	20,811.68
55	Obikara Chidi	15,822.00	15,822.00
56	Ndubuisi Egere	27,096.00	27,096.00
57	Sis. S. Iheagwara	48,699.00	48,699.00
58	Abii Gladys	86,577.25	86,577.25
59	Nwagwu Ugochi	15,512.50	15,512.50
60	Akanuro A.I	1,004,670.60	1,004,670.60
61	Bala Charity	5,243.34	5,243.34
62	Osuagwu Charles	205,968.68	205,968.68
63	Uwasomba Scholastica	23,980.50	23,980.50
64	Ijeoma Fidelia	11,422.68	11,422.68
65	Onuoha Caroline	28,000.00	28,000.00
66	Ebirim Livinus	114,669.96	114,669.96
67	Osuji L.	(4,500.00)	(4,500.00)
68	Keke Clementina	32,970.00	32,970.00
69	Imo .C.	(3,000.00)	(3,000.00)
70	Korie V.N	(4,000.00)	(4,000.00)
71	Agbara E.E	119,510.10	119,510.10
72	Okechukwu A.	2,570.00	2,570.00
73	Okoro Patience	23,798.75	23,798.75
74	Uwaoma Isdore	8,800.25	8,800.25
75	Ihuoma Wilfred	11,067.00	11,067.00
76	Emenyonu S.M.N	89,210.67	89,210.67
77	Duru A.C	71,740.00	71,740.00
78	Charles Chukwu	12,800.25	12,800.25
79	Ukachi Eunice	9,530.01	9,530.01
80	Oguledo John	2,979.00	2,979.00
81	Ngokanma Richard	1,745.00	1,745.00
82	Anyanwu Theresa	2,880.00	2,880.00
83	Ike Bartha	74,602.75	74,602.75
84	Ibe Millicent	71,686.25	71,686.25
85	Nwosu Ugochi	13,036.00	13,036.00
86	Okoro Christina	15,590.17	15,590.17
87	Agubata C	6,830.01	6,830.01
88	Linus Njoku	37,921.00	37,921.00
89	Nwachukwu Angela	34,892.66	34,892.66
90	Chief T.O Nwosu	20,000.00	20,000.00
91	Okoro Macellinus	5,000.00	5,000.00
92	Anyanwu Francis	51,863.81	51,863.81
93	Okonkwo Immaculate	62,107.53	62,107.53
94	Mere M.C	82,977.39	82,977.39
95	Ofielu G.I	22,985.00	22,985.00
96	Ibe V.U	62,740.00	62,740.00
97	M.E Abii	44,131.50	44,131.50
98	Dibia Emmanuela	15,160.00	15,160.00
99	Uzor O.O	21,169.60	21,169.60
100	Obiukwu S.O	53,533.00	53,533.00
101	Osuji O.O	12,370.01	12,370.01
102	P. Okechukwu	2,986.00	2,986.00
103	Amadikwa I.C	2,751.00	2,751.00
	Total Salary Advance	**4,252,044.60**	**4,252,044.60**
13			

	IMPREST:		
1.	Hon. Cletus Onwuegbule	600,000.00	600,000.00
2.	Agbai, C. O.	600,000.00	600,000.00
3.	Chukwu, C.N.	240,000.00	240,000.00
4.	Osuagwu S.U.	300,000.00	300,000.00
5.	Maduawuchi, C. C.	50,000.00	50,000.00
6.	Osuagwu H.N.D.	400,000.00	400,000.00
7.	Abara B.I.	150,000.00	150,000.00
8.	Ukomma G.N.	400,000.00	400,000.00
9.	Nlemchukwu B.O.	250,000.00	250,000.00
10.	Oguoguo C.C.	400,000.00	400,000.00
11.	Chimezie Calista	25,000.00	25,000.00
12	Oparaocha Kelechi	25,000.00	25,000.00
13	Jieme Jude	240,000.00	240,000.00
14	Oduah E. N.	700,000.00	700,000.00
	Sub-Total Imprest	**4,380,000.00**	**4,380,000.00**
14	**SERVICE ADVANCES:**		
	PROJECT ADVANCES:		
14.1	**INTEGEATED FARM PROJECT:**		
		0.00	0.00
	Sub-Total Integrated Farm Project	**0.00**	**0.00**
14.2	**CHAPEL PROJECT**		
	Ukomma G.N.	4,850,000.00	4,850,000.00
	Sub-Total Chapel Project	**4,850,000.00**	**4,850,000.00**
14.3	**GRADING OF ROADS:**		
	Hon. Ibe Chidi	14,348,000.00	**14,348,000.00**
	Sub-Total Grading of Rural Roads	**14,348,000.00**	14,348,000.00
14.4	**RENOVATION OF BUILDINGS:**		
14.5	**PERSONAL ADVANCES:**		
1.	Engr. Ukomma Gods time	9,579,607.80	9,579,607.80
2.	Akpuda Jude	157,495.00	157,495.00
3.	Chibuzor Nwkodiukwu	878,100.00	878,100.00

4.	Igbokwe A.C	66,400.00	66,400.00
5.	Chidimma Enogwe	3,840,300.00	3,840,300.00
6.	Nwagbara G.	158,380	158,380
7.	Echielu Kennndy	665,000.00	665,000.00
8.	Asimole Caroline	371,551.36	371,551.36
9.	Hon. Paul Ogbonna	8,113,000.00	8,113,000.00
10.	Okonkwo Immaculate	11,812.00	11,812.00
11.	Nnaji Hyacinth	11,400.00	11,400.00
12.	Amueke R.E	1,372,400.00	1,372,400.00
13.	Anyanwu John .O.	70,000.00	70,000.00
14.	D.I Onyeanu	1,250,000.00	1,250,000.00
15.	Anyanwu D.C	6,240,500	6,240,500
16.	Matius Onukwugba	512,000.00	512,000.00
17.	Agacheta M.O	311,000.00	311,000.00
18.	Dr. F Nwoko	1,435,000.00	1,435,000.00
19.	Anamega S.A	54,000.00	54,000.00
20.	Chief James Ekechukwu	437,500.00	437,500.00
21.	Hon. P.U Okoronkwo	1,471,930.00	1,471,930.00
22.	Chukwu Olivia	1,388,500.00	1,388,500.00
23.	J.E Nwosu	425,000.00	425,000.00
24.	Ihuoma Anats	100,000.00	100,000.00
25.	Enwere R.N	124,000.00	124,000.00
26.	Njoku Mike	70,000.00	70,000.00
27.	Osuoha B	55,000.00	55,000.00
28.	Osuagwu David	81,000.00	81,000.00
29.	Chimezie Calista	905,000.00	905,000.00
30.	Agugua C.J	400,000.00	400,000.00
31.	Okorie Gerald	(24,000.00)	(24,000.00)
32.	Obasi C.M	736,162.00	736,162.00
33.	Okeke Benjamin	70,000.00	70,000.00
34.	Ohaka Donatus	2,000,000.00	2,000,000.00
35.	Nwachukwu Mathew	211,600.00	211,600.00
36.	Emma Nwandu	20,000.00	20,000.00
37.	Nwosu Ugochi	3,500.00	3,500.00
38.	Nwachukwu C.U	142,000.00	142,000.00
39.	Hon. Grace Iwuchukwu	1,900,000.00	1,900,000.00
40.	Anyanwu D.C	133,000.00	133,000.00
41.	Uguuegbu Samuel	155,000.00	155,000.00
42.	Ezem Ngozi	40,000.00	40,000.00
43.	Ibe A.F	1,000.00	1,000.00
44.	Nwanna Ionginus	55,000.00	55,000.00
45.	Amaefule Chuks	300,000.00	300,000.00
46.	Onuneyiagba Eugene	103,240.00	103,240.00
47.	Dr. Kachi Nwoga	3,600,000.00	3,600,000.00
48.	Okorie Gerald	201,960.00	201,960.00
49.	Nwachukwu Chinyere	165,000.00	165,000.00
50.	Dike Cecilia	21,000.00	21,000.00
51.	Okpuruka G.C	29,500.00	29,500.00
52.	Ezeji Remigus	85,500.00	85,500.00
53.	F .C. Ibe	15,000.00	15,000.00
54.	Nwoko U.J	15,000.00	15,000.00
55.	Onuoha Chjioke	10,000.00	10,000.00
56.	Udunze Stella	30,000.00	30,000.00

57.	Megwa A.U	1,040,000.00	1,040,000.00
58.	Nwobi J.C	82,000.00	82,000.00
59.	Nwachukwu Esther	5,000.00	5,000.00
60.	Agu Maryann C	(200,000.00)	(200,000.00)
61.	Uwakwe M	5,309,005.00	5,309,005.00
62.	Stanley Cletus	119,500.00	119,500.00
63.	Igbokwe Cletus	13,300.00	13,300.00
64.	Charles Iwu	311,000.00	311,000.00
65.	Njoku M.A	59,000.00	59,000.00
66.	Muonaka Joseph	8,700.00	8,700.00
67.	Mbah I.S	152,000.00	152,000.00
68.	Obani P.N	74,500.00	74,500.00
69.	Akanwa A.L	4,363,800.00	4,363,800.00
70.	Anyanwu C	85,470.00	85,470.00
71.	S.C Osuji	1,014,000.00	1,014,000.00
72.	Julie Anyanwu	1,945,190.00	1,945,190.00
73.	Nwaogu Christian	26,100.00	26,100.00
74.	Hon. Edward Mkpolu	1,008,000.00	1,008,000.00
75.	Mrs. Emenyonu S.N	880,000.00	880,000.00
76.	Okechukwu P.	1,035,000.00	1,035,000.00
77.	Nnorom Emeka	8,506,500.00	8,506,500.00
78.	Azuogu Finian	1,250,000.00	1,250,000.00
79.	Anyanwu Allan	1,050,000.00	1,050,000.00
80.	Opera Louisa (Mrs.)	170,000.00	170,000.00
81.	Oguguo C.C	1,020,000.00	1,020,000.00
82.	Ugwuegbu Samuel	412,000.00	412,000.00
83.	Nwaogwugwu Peter	106,172.27	106,172.27
84.	Ngokamma Richard	421,600.00	421,600.00
85.	Abii Gladys	15,000.00	15,000.00
86.	Uchegbulam Emma	169,960.00	169,960.00
87.	Ekeocha Chinaza	20,000.00	20,000.00
88.	Ibe M.N	134,000.00	134,000.00
89.	Ugoh M.N	15,000.00	15,000.00
90.	Ucheghara U.C	603,500.00	603,500.00
91.	Ohakpo Memessieh	29,000.00	29,000.00
92.	Ogu Bona	901,900.00	901,900.00
93.	Nnaji U.C	117,495.00	117,495.00
94.	Ike Callista	10,000.00	10,000.00
95.	Okpara M.C	205,000.00	205,000.00
96.	Nwachukwu Uchenna	10,000.00	10,000.00
97.	Agbara E.E	530,437.90	530,437.90
98.	Anyanwu Millicent	1,050,520.00	1,050,520.00
99.	Onyekwere C	11,492,681.00	11,492,681.00
100.	Dom C Okere	113,500.00	113,500.00
101.	Okechukwu A	47,000.00	47,000.00
102.	Osuagwu Charles	3,336,920.00	3,336,920.00
103.	Njoku L.U	334,850..00	334,850..00
104.	Okere F.N	2,894,100.00	2,894,100.00
105.	Ike Bertha	956,300.00	956,300.00
106.	Anniro A.I	1,461,670.00	1,461,670.00
107.	Agu M.A	448,600.00	448,600.00
108.	Chukwumere C.C	620,000.00	620,000.00
109.	Iwuagwu E.C	826,000.00	826,000.00

110.	Osuala G.C	960,000.00	960,000.00
111.	Hon D.E Ukwu	50,000.00	50,000.00
112.	Mgborokwu G.O	200,000.00	200,000.00
113.	Osueke L.O	81,000.00	81,000.00
114.	Njoku I.K	275,028.00	275,028.00
115.	Awuzieke Joy	43,000.00	43,000.00
116.	Nwachukwu Christian	545,000.00	545,000.00
117.	Emeka Chibundu	665,000.00	665,000.00
118.	Akoro J.C	7,400.00	7,400.00
119.	Chukwunta Isreal	74,750.00	74,750.00
120.	Amadi K.I	712,500.00	712,500.00
121.	Nwachukwu A.N	471,500.00	471,500.00
122.	Ezeji Emmanuel	101,087.00	101,087.00
123.	Odom V.	309,160.00	309,160.00
124.	Ibe N Celestine	153,900.00	153,900.00
125.	Uzor J.I	423,000.00	423,000.00
126.	Ihemamadi Christian	5,000.00	5,000.00
127.	Ohaeri Peter	10,100.00	10,100.00
128.	Echie Julie	125,000.00	125,000.00
129.	Ibe V.N	18,000.00	18,000.00
130.	Ekwu E Joy O.	175,000.00	175,000.00
131.	Voanu Ikwusomem	8,369,600.00	8,369,600.00
132.	Nwachukwu J.U	10,000.00	10,000.00
133.	Uwaoma Isodre	11,000.00	11,000.00
134.	Eke Stanley	8,500.00	8,500.00
135.	Mbadiotu C.C	12,500.00	12,500.00
136.	Hon. Chioma Ogu	350,000.00	350,000.00
137.	Ayoziem Camillus	62,115.00	62,115.00
138.	Nwoko C.O	22,920.00	22,920.00
139.	Hon. Anyanwu C.C	1,422,550.00	1,422,550.00
140.	Obioma Clement E	44,600.00	44,600.00
141.	Ukachi Eunice	5,300.00	5,300.00
142.	Chief J.O Osuagwu	98,000.00	98,000.00
143.	Akaraonye Anthony	115,000.00	115,000.00
144.	Donatus Ojoko	67,000.00	67,000.00
145.	A.A Nwigbo	1,989,000.00	1,989,000.00
146.	Okoro Marcel	633,000.00	633,000.00
147.	D.A Ozor	220,000.00	220,000.00
148.	Adindu	9,107,750.00	9,107,750.00
149.	Nwachukwu Lois	30,000.00	30,000.00
150.	Ofielu G.I	1,077,000.00	1,077,000.00
151.	E.C Iheakor	6,850,000.00	6,850,000.00
152	Onyeukwu Emma	1,232,500.00	1,232,500.00
153	Emeka Eme	2,232,500.00	2,232,500.00
154	Akachi Gbuji	2,258,160.00	2,258,160.00
155	Emekwe James	1,740,000.00	1,740,000.00
156	Ohaeri M.A	50,000.00	50,000.00
157	Obinna Ukaegbu	500,000.00	500,000.00
158	Ohaeri .S.	475,000.00	475,000.00
159	Nwoko Eunice	300,000.00	300,000.00
160	T. Ekelaka	5,000.00	5,000.00
161	Sam Madu	2,302,900.00	2,302,900.00
162	Onyesoro E.C	75,000.00	75,000.00

163	Nwagwu Christy	160,400.00	160,400.00
164	E.A Nwoko	3,919,905.44	3,919,905.44
165	Agubata C	23,683.32	23,683.32
166	Duru V.A	10,300.00	10,300.00
167	Ihemtuge Sam	25,000.00	25,000.00
168	Ezeji Alfred	900,000.00	900,000.00
169	Ojimadu Bede	600,000.00	600,000.00
170	Innocent Njoku	23,630.00	23,630.00
171	Ibe Simeon	595,660.00	595,660.00
172	Colman Nwigwe	556,100.00	556,100.00
173	Ogechi Uche	20,000.00	20,000.00
174	Panatela	85,000.00	85,000.00
175	Uchegbu Joseph	78,500.00	78,500.00
176	Dibia Maryann	23,120.00	23,120.00
177	Amefulam O.C	24,000.00	24,000.00
178	Iroh Geoffrey	49,903.00	49,903.00
179	Onyekwere Ann	12,500.00	12,500.00
180	Madu Mac	647,540.43	647,540.43
181	Hon. Mrs. C Onyeananam	119,350.00	119,350.00
182	Nwoga Chioma	10,200,000.00	10,200,000.00
183	Akparawa M.N	34,231.00	34,231.00
184	Irimeh Eric O	375,000.00	375,000.00
185	Uzokwe Victor E	310,510.00	310,510.00
186	Onyirimba F.A	6,809.00	6,809.00
187	Agomuoh Mercy	205,500.00	205,500.00
188	Nze L.C Osuji	228,450.00	228,450.00
189	Okeahialam Leo	4,661,750.00	4,661,750.00
190	J.C Njoku	8,000.00	8,000.00
191	Ugoh Jacinta C	4,790.00	4,790.00
192	Joseph F Uchegbu	21,630.00	21,630.00
193	Njoku Cordelia	4,000.00	4,000.00
194	Chika Okonkwo	737,000.00	737,000.00
195	Hon. L. Nwokoroku	344,000.00	344,000.00
196	Appolonia Okeke	105,490.00	105,490.00
197	Obinna E.A	287,021.00	287,021.00
198	Alaoma Nwosu	735,000.00	735,000.00
199	Ezerioha Amaka	2,500.00	2,500.00
200	O.O Osuji	3,438.00	3,438.00
201	L.U Njoku	63,200.00	63,200.00
202	Agwara Jude	20,000.00	20,000.00
203	Chibuzor Ugbaja	5,176,481	5,176,481
204	Nwosu Kate	4,000.00	4,000.00
205	Ibegwam I.N	6,000.00	6,000.00
206	Hon. Law Agulanna	71,500.00	71,500.00
207	Chukwuke H.C	916,000.00	916,000.00
208	Nnorom Sabinus	23,000.00	23,000.00
209	J.A Otuonye	6,500.00	6,500.00
210	Anyadike Andy	8,500.00	8,500.00
211	Eke Godson	10,000.00	10,000.00
212	R.O Nwachkwu	308,060.00	308,060.00
213	Damian Okpara	856,000.00	856,000.00
214	J.J Eke	1,031,270.00	1,031,270.00
215	Anuforo F.I.N	28,000.00	28,000.00

216	Prince Joe Omunuko	448,100.00	448,100.00
217	Hon. Paulinus .I. Okoro	3,500.00	3,500.00
218	Hon C.O. Okereke	743,500.00	743,500.00
219	Osueke C.C	28,170.00	28,170.00
220	I.E Agulanna	31,170.00	31,170.00
221	Hon Christy Okechukwu	340,000.00	340,000.00
222	Anyanwu Everest	11,500.00	11,500.00
223	Uche Viola	6,000.00	6,000.00
224	Amafula O.C	11,000.00	11,000.00
225	Dike Aloy C	506,654.00	506,654.00
226	Chiamaka Augusta	3,000.00	3,000.00
227	Iheoma Wilfred	2,500.00	2,500.00
228	Onuoha James	2,000.00	2,000.00
229	Hon. T Anyanwu	20,000.00	20,000.00
230	Ibe C.E (Treasurer)	1,250,000.00	1,250,000.00
231	Iwuanyanwu E.O	422,000.00	422,000.00
232	Nwosu C.O	2,000.00	2,000.00
233	Nweasike S.C	6,000.00	6,000.00
234	Osuji J.C	8,980.00	8,980.00
235	Nwosu Chinwe A	13,000.00	13,000.00
236	Ubochi J.I	33,000.00	33,000.00
237	Irojiogu T.S.M	2,615,000.00	2,615,000.00
238	Lolo E.N Ibe	1,184,530.00	1,184,530.00
239	Mmirikwe E.O	50,000.00	50,000.00
240	Onyekwere Sylvester	634,400.00	634,400.00
241	Nwanerie K.C	7,300.00	7,300.00
242	Ogunsola Busayo	24,000.00	24,000.00
243	Madu Joseph	10,500.00	10,500.00
244	Onukagha K.C.G	300,740.00	300,740.00
245	Opara Bennieh	4,000.00	4,000.00
246	Ijeoma Fedelia	12,000.00	12,000.00
247	Nneji Iwu Geogina	37,000.00	37,000.00
248	Iwu Geogina	27,890.00	27,890.00
249	Dr. Azu Okorie	2,204,000.00	2,204,000.00
250	Anaele Carmelita	5,000.00	5,000.00
251	Onuoha Chima	30,500.00	30,500.00
252	Ndukwe C.N	243,081.00	243,081.00
253	Osuji Desmond	15,000.00	15,000.00
254	Hon. Ohaegbulam Alex	34,000.00	34,000.00
255	Ihim Godffery	43,300.00	43,300.00
256	B. Ohaeri	30,040.00	30,040.00
257	Ogbonna C.O	30,000.00	30,000.00
258	Njoku Vivian	55,000.00	55,000.00
259	Emenalo Anselem	71,100.00	71,100.00
260	Onuoha A.I	158,500.00	158,500.00
261	Uwah C.C	292,500.00	292,500.00
262	Emeremadu R.C	20,000.00	20,000.00
263	Ibe Clestina N	40,000.00	40,000.00
264	Augustine Onwudiwe	45,000.00	45,000.00
265	Agoh Rose	11,000.00	11,000.00
266	Mbodo John	4,000.00	4,000.00
267	Opara J.C.J	28,000.00	28,000.00
268	Chief Ndudi Nnadi	18,000.00	18,000.00

269	Oparaugo D.C	36,380.00	36,380.00
270	Engr. Chidi Ibe	9,291,000.00	9,291,000.00
271	Ogu Ndudiri	5,000.00	5,000.00
272	Lolo Philo Ohanele	204,000.00	204,000.00
273	M.T Ndulor	156,100.00	156,100.00
274	Onuoha Dontaus	3,350.00	3,350.00
275	Chief M.O Chukwu	3,350.00	3,350.00
276	Nnorom A. A	11,300.00	11,300.00
277	Akuchie D.O	32,000.00	32,000.00
278	Nwagwu B	7,600.00	7,600.00
279	Madu B.A	209,050.00	209,050.00
280	Chief F Anyanwu	26,000.00	26,000.00
281	Elim Marcillina	2,000.00	2,000.00
282	Chief F. Anyanwu	646,421.00	646,421.00
283	Amaefula M	30,000.00	30,000.00
284	Mr. Onwusiri	36,000.00	36,000.00
285	Ogu Ignatius	15,000.00	15,000.00
286	Abalone Flavian	5,000.00	5,000.00
287	Onyeneke Erasmus	35,000.00	35,000.00
288	Ogu Cyracus	5,000.00	5,000.00
289	Ehirim E	10,000.00	10,000.00
290	Hon. T.N Nwakwe	35,000.00	35,000.00
291	Godffrey Njoku	52,000.00	52,000.00
292	Hon. Anyanwu I.I	756,000.00	756,000.00
293	Zorkpo Joseph	9,000.00	9,000.00
294	Kinsley C.C	6,000.00	6,000.00
295	Nwoke C.C	10,000.00	10,000.00
296	Okoro P.I	1,700.00	1,700.00
297	Ekelaka T	6,620.00	6,620.00
298	Isabella Mbalaja	20,000.00	20,000.00
299	Ogoke Chinyere	1,500.00	1,500.00
300	Hon. Ukah A	1,316,000.00	1,316,000.00
301	Alihiukwu C.C	10,000.00	10,000.00
302	Nwachukwu A.N	5,000.00	5,000.00
303	Ogbokwe Cyracus	5,000.00	5,000.00
304	Hon. Ayado	65,000.00	65,000.00
305	D.A Ozor	210.00	210.00
306	Nwogu Christy	80,000.00	80,000.00
307	Zebede N	30,000.00	30,000.00
308	Magu Joseph	1,500.00	1,500.00
309	Echelu Juliana	10,000.00	10,000.00
310	Njoku N	7,000.00	7,000.00
311	Donatus Iwu	35,000.00	35,000.00
312.	Nwako Godwin	2,800.00	2,800.00
313.	Hon. Sir A.C Okafor	10,300.00	10,300.00
314.	Ogbonna Celestina	120,600.00	120,600.00
315.	Keke Boniface	49 ,000.00	49 ,000.00
316.	Ire, B.	140,000.00	140,000.00
317.	Madu Theophilus	7,500.00	7,500.00
318.	Ihekoronye Bede	5,000.00	5,000.00
319.	Ahamefula F	5,000.00	5,000.00
320.	Ejeh Virginus	4,500.00	4,500.00
321.	Chikwendu Maureen	683,990.00	683,990.00

322.	Florence Onwumere	16,030.00	16,030.00
323.	Maduakolam H	2,000.00	2,000.00
324.	Evangelista Opara	1,150.00	1,150.00
325.	Ohanele Mark	10,190.00	10,190.00
326.	Oriaku Gods power	9,250.00	9,250.00
327.	Nnaji Rophina	37,900.00	37,900.00
328.	Onyekwere Dorothy	2,000.00	2,000.00
329.	Anyanwu Emelda	6,300.00	6,300.00
330.	Njoku D.E	107,525.00	107,525.00
331.	Mere C.C	140,152.00	140,152.00
332.	Ijeoma Fidelia C.	10,650.00	10,650.00
333.	Hon. Chief John O Ohaeri	167,208.00	167,208.00
334.	Hon. Prince Peter Anyanwu	738,000.00	738,000.00
335.	Ogbonna Leticia	16,698.00	16,698.00
336.	Beneth Alozie	25,500.00	25,500.00
337.	Ukaga B.S	4,000.00	4,000.00
338.	Ogbuji D.D	6,000.00	6,000.00
339.	S.I Eze	1,571.00	1,571.00
340.	Onuoha Christian	4,800.00	4,800.00
341.	Obasi L.C	381,316.00	381,316.00
342.	S.I Anyanwu	9,549,715.00	9,549,715.00
343.	Ekeanyanwu C.A	1,015.00	1,015.00
344.	S.C Akpasuo	651,350.00	651,350.00
345.	Ihuoma Chinyere	4,000.00	4,000.00
346.	Njoku L.C	141,000.00	141,000.00
347.	Onuoha I.J	2,651,000.00	2,651,000.00
348.	Augustine Onwudiwe	7,000.00	7,000.00
349.	Eze G.U Okonkwo	1,796.00	1,796.00
350.	E.O Ugwu	5,116,549.00	5,116,549.00
351.	Dr. S.S Onuoha	50,770.00	50,770.00
352.	Felicia Adi	33,874.00	33,874.00
353.	Ibe Sylvester	17,905.00	17,905.00
354.	Nguma M.A	162,713.00	162,713.00
355.	Ikegwuoha E.A	32,474.00	32,474.00
356.	Nwoga S.U	1,000.00	1,000.00
357.	P.C Anyanwu	2,919.67	2,919.67
358.	Onwu Hilary	14,110.00	14,110.00
359.	Ononiwu C	1,620.00	1,620.00
360.	Umunna H.A	4,617.90	4,617.90
361.	Nnodo C.C	3,500.00	3,500.00
362.	Ibekwem Clement	1,000.00	1,000.00
363.	Donald Eke	29,000.00	29,000.00
364.	Okoroji Charles	17,413.00	17,413.00
365.	Ihuoma Edward	84,000.00	84,000.00
366.	Hon. Nwogu Theodore	89,000.00	89,000.00
367.	H. Sule	120,000.00	120,000.00
368.	Erobiri Emmanuel	30,000.00	30,000.00
369.	Okereke Emmanuel	150,000.00	150,000.00
370.	Nwachukwu Christy	16,600.00	16,600.00
371.	Hon Njoku	20,000.00	20,000.00
372.	Anyanwu S.O	42,000.00	42,000.00
373.	Leo Nwaogbe	100.000.00	100.000.00
374.	Orji Jonathan	20,000.00	20,000.00

375	Ntinwenka J	50,000.00	50,000.00
376	Eze D.O Nwahiri	34,500.00	34,500.00
376	Eze B.U Nwachukwu	50,726.00	50,726.00
377	Hon. Camillus Onyenakaya	127,600.00	127,600.00
378	Ibe N.U	336,000.00	336,000.00
379	Acholonu Rose	10,000.00	10,000.00
380	Anyanwu Edith	3,000.00	3,000.00
381	Mercy Ohio	1,500.00	1,500.00
382	Sis Sybil Iheagwara	1,500.00	1,500.00
383	Monica Nwoko	1,500.00	1,500.00
384	Opara Rose	1,500.00	1,500.00
385	Bibian Erege	1,500.00	1,500.00
386	Mercy Onukagha	1,500.00	1,500.00
387	Onuoha Robert	5,022.00	5,022.00
388	Chief D.C Nwokocha	35,500.00	35,500.00
389	Abara J.O	32,550.00	32,550.00
390	Hon. Anyanwu Callistus	1,644,255.00	1,644,255.00
391	Ohaegbulam Alex	22,000.00	22,000.00
392	Iwu Leaonard	12,550.00	12,550.00
393	Hon. A.O Onuoha	331,000.00	331,000.00
394	Anyanwu Mary Clair	2,720.00	2,720.00
395	Agu Chukwuma	2,500.00	2,500.00
396	Korie C.C	2,000.00	2,000.00
397	Iwuagwu A.C	677,210.00	677,210.00
398	Egbulefu B	20,000.00	20,000.00
399	Nwaomah B.A.C	3,570.00	3,570.00
400	Nze E.A Okoro	7,965.00	7,965.00
401	Okoro F.N	4,920.00	4,920.00
402	Chief Mrs. C.O Osuagwu	38,400.00	38,400.00
403	Ugoh R	2,000.00	2,000.00
404	M.B.O Ugwoh	4,000.00	4,000.00
405	Ihemamma C.A	15,995.00	15,995.00
406	Paul Onyekwere	20,000.00	20,000.00
407	Anyanwu Felicia	31,550.00	31,550.00
408	B.E Tete	1,010,000.00	1,010,000.00
409	Amadikwe I.C	10,500.00	10,500.00
410	David Adindu	41,500.00	41,500.00
411	Hon. Mrs. C. Onyeananam	119,350.00	119,350.00
412	Nwogu Chioma	10,200.00	10,200.00
413	Ukaegbu L.O.E	15,000.00	15,000.00
414	D.O Odueze	41,850.00	41,850.00
415	Martina Onyekaozuru	11,150.00	11,150.00
416	Anthony Inchere	72,000.00	72,000.00
417	Etto S.N	74,495.00	74,495.00
418	Joy Jamike	6,800.00	6,800.00
419	S.I Agoha	12,550.00	12,550.00
420	Opara D.E	2,870.00	2,870.00
421	Onyewuchi R	17,660.00	17,660.00
422	Barth A.O Ezebuiro	4,000.00	4,000.00
423	Ohaegbu A.H	3,700.00	3,700.00
424	Abaraobye Livinus	2,730.00	2,730.00
425	Isabella Mbagwu	3,000.00	3,000.00
426	Osondu Nwachukwu	6,350.00	6,350.00

427	Nwamara Kevin	3,000.00	3,000.00
428	Anosike Perpetua	2,400.00	2,400.00
429	A.O Ibe	332,200.00	332,200.00
430	D.I Eke	31,900.00	31,900.00
431	S.U Udensi	225,000.00	225,000.00
432	Nwanegbo A.C	49,595.00	49,595.00
433	Onyekwere Chidimma	1,380.00	1,380.00
434	Uzor John	44,150.00	44,150.00
435	Asikogu Samuel	80,900.00	80,900.00
436	Umuealaekwu C.E	819,000.00	819,000.00
437	Diala B.O	667,700.00	667,700.00
438	Anyanwu Remianus	2,375.00	2,375.00
439	Onwumere H.U	1,000.00	1,000.00
440	Ogelee Jerry	580,000.00	580,000.00
441	Ololo Nwahiri M.A	10,000.00	10,000.00
442	Ekpo E.M	2,000.00	2,000.00
443	Nnorom Sabinus	18,800.00	18,800.00
444	Iwunna Victoria	62,500.00	62,500.00
445	Njoku Chinyere	1,500.00	1,500.00
446	Odueze D.O	72,666.00	72,666.00
447	Osuji C.N	1,670.00	1,670.00
448	Ozuzu Cyril	2,400.0	2,400.0
449	Ike J.I	326,980.00	326,980.00
450	Onyebule Patrick	2,000.00	2,000.00
451	Nwogu Eunice	3,000.00	3,000.00
452	Ezeala J.U	1,525.00	1,525.00
453	Akaraonye Anthonia	69,380.00	69,380.00
454	Iwu A.C	2,000.00	2,000.00
455	Chukwu Fabian	5,000.00	5,000.00
456	Ogu P.N	25,010.00	25,010.00
457	Ohaeri .M.	1,500.00	1,500.00
458	Anosike M.A.	1,100.00	1,100.00
459	Nwachukwu D.A.	10,000.00	10,000.00
460	Hon. Isdore Anyanwu	6,000.00	6,000.00
461	Hon.Ndulagwu A.O.	7,900.00	7,900.00
462	Hon. Okorie Kenneth	60,000.00	60,000.00
463	Hon. Amaefula	7,000.00	7,000.00
464	Nze Nwaokorie Mbiri	13,200.00	13,200.00
465	Nwachukwu A.C.	3,100.00	3,100.00
466	Hon. Peter Obasi	9,226.00	9,226.00
467	Rev. O.I. Nwagwu	1,200.00	1,200.00
468	Oguledo Elizabeth	2,150.00	2,150.00
469	Hon. .O. Okoro	5,000.00	5,000.00
470	Madukwe J.O.	26,800.00	26,800.00
471	Hallmark Bank PLC	792,161.00	792,161.00
472	Eunice Agunnia	3,000.00	3,000.00
473	Mrs Imo Regina	1,500.00	1,500.00
474	Onuoha Robert	5,022.00	5,022.00
475	Njoku B.E.	2,550.00	2,550.00
476	Nwachukwu E.N.	141,500.00	141,500.00
478	Chief Mrs R.I. Okorie	258,500.00	258,500.00
479	Opara Chinyere	4,000.00	4,000.00
480	C.A. Nze	163,210.00	163,210.00

481	Okechukwu J.U.	16,200.00	16,200.00
482	Nwosu Catherine	29,200.00	29,200.00
483	Okoro F.N.	1,000.00	1,000.00
484	Hon. D.U. Okorie	11,000.00	11,000.00
485	Pascal Anyanwu	20,876.00	20,876.00
486	Ugoh M.N.	494,408.00	494,408.00
487	Nwaogu T.N.	23,000.00	23,000.00
488	Hon. Anyanwu .H.	6,000.00	6,000.00
489	Satus Iwuji	2,500.00	2,500.00
490	Yellow D.S.	7,800.00	7,800.00
491	Emma Wara Isong	4,500.00	4,500.00
492	Nwachukwu Cordian	300,000.00	300,000.00
493	Goddy Okoronkwo	350,000.00	350,000.00
494	Dike F.C.	171,471.35	171,471.35
495	Nnaji U.C.	6,900.00	6,900.00
496	Emele Joy .N.	3,250.00	3,250.00
497	Nwosu kate	5,000.00	5,000.00
498	Nwachukwu Dorothy	100,000.00	100,000.00
499	Samuel Madu	(595,400.00)	(595,400.00)
500	Nze I.O. Nwaosu (TC C/man)	(584,000.00)	(584,000.00)
501	Hon. J.O. Ibeawuchi	3,500.00	3,500.00
502	Hon. Bendict Ugo	(250,000.00)	(250,000.00)
503	Iheaka A.E	250,000.00	250,000.00
504	Okoroegbe C.A	300,000.00	300,000.00
505	Osuagwu Salome	390,000.00	390,000.00
506	Osuji S.C	707,000.00	707,000.00
507	Kema P.O	(70,740.20)	(70,740.20)
508	Hon.Ugwuibe	550,000.00	550,000.00
509	Hon. Magnus Chigbu	225,000.00	225,000.00
510	Maureen Osuagwu	250,000.00	250,000.00
511	Ejiogu M.C	(360,300.00)	(360,300.00)
512	Helen David Osuagwu	930,000.00	930,000.00
513	Nwoko Stephen	5,000.00	5,000.00
514	Engr. Ukomma C.N	228,810.00	228,810.00
515	Zeph Abanenwe	30,000.00	30,000.00
516	Dike Cecilia C	19,100.00	19,100.00
517	Christian Iheaka	10,000.00	10,000.00
518	Ben Okeke	120,000.00	120,000.00
519	Umunnakwe George	500,000.00	500,000.00
520	Ejike E.C	7,000.00	7,000.00
521	Opara Blessing	11,000.00	11,000.00
522	Nwogu C.C	17,000.00	17,000.00
523	Duru E.A	10,000.00	10,000.00
524	Ugo Jacinta	5,000.00	5,000.00
525	Nwoko John	1,500,000.00	1,500,000.00
526	Okpuruka G	16,000.00	16,000.00
527	C.N Nkwocha	50,000.00	50,000.00
528	Durueburuo N F A	150,000.00	150,000.00
529	Osuagwu H.D	230,000.00	230,000.00
530	Onyewuchi A.A	53,000.00	53,000.00
531	Chijioke Lovinan	20,000.00	20,000.00
532	Nze Chijioke (Sup Works)	330,000.00	330,000.00
533	Mba V.A	11,317.00	11,317.00

534	Chukwuoha E F C	95,000.00	95,000.00
535	Ekwueme I.C	1,112,000.00	1,112,000.00
536	Nlemchukwu B.O	1,250,000.00	1,250,000.00
537	Agbara B.I	971,000.00	971,000.00
538	Victor Onuoha	15,000.00	15,000.00
539	Nnorom Getrude	45,000.00	45,000.00
540	Chimezie Callista	30,000.00	30,000.00
541	Onyemagbulem J.C.	5,000.00	5,000.00
542	Mba Victoria	829,700.00	829,700.00
543	Hon. Iheanacho Victor	9,263,000.00	9,263,000.00
544	Benjamin Glory	2,000.00	2,000.00
545	Okeke C.O.	20,000.00	20,000.00
546	Otuochere Chinedum	70,000.00	70,000.00
547	Agwuocha Chimaobi	70,000.00	70,000.00
548	Ogbonna James	70,000.00	70,000.00
549	Ukomma G.N.	2,000.00	2,000.00
550	Odom Ephraim	70,000.00	70,000.00
551	Ege Patrick	70,000.00	70,000.00
552	Okoro Francis	70,000.00	70,000.00
553	Eke ifeanyi	70,000.00	70,000.00
554	Ugwu Charity	10,000.00	10,000.00
555	Kemakolam B.O.	45,000.00	45,000.00
556	Ibe Simon	605,660.00	605,660.00
557	Patrick Eze	17,000.00	17,000.00
558	Ojinereh Anthonia	7,500.00	7,500.00
559	Obasi Robert	3,000.00	3,000.00
560	Esther Chikwadoro	20,000.00	20,000.00
561	Echekwu Edna	5,000.00	5,000.00
562	Nwokeke Kevin	3,000.00	3,000.00
563	Ekeledo Stanley	10,000.00	10,000.00
564	Maurin Ikeri	7,000.00	7,000.00
565	Okere Dominic	31,800.00	31,800.00
566	Edward Asorgu	10,000.00	10,000.00
567	Anyanwu Sunny	12,000.00	12,000.00
568	Hon. (Mrs.) Aririguzo .N.	20,000.00	20,000.00
569	Nwoke G.M.	69,000.00	69,000.00
570	Nkwocha C.N.	30,000.00	30,000.00
571	Hon. Chika Ezeji	1,019,500.00	1,019,500.00
572	Uhuegbu M.U.	221,000.00	221,000.00
573	P.O. Ubani	100,000.00	100,000.00
574	Ugwuegbu Samuel	6,500.00	6,500.00
575	Eze Emeka	5,000.00	5,000.00
576	Rose Uzoechi	50,000.00	50,000.00
577	Osuagwu S.U.	11,000.00	11,000.00
578	Uchegbulem Uriah	14,580.00	14,580.00
579	Iweh Euna	5,000.00	5,000.00
580	Bruno Kelechi	3,000.00	3,000.00
581	Anyawu Uche	12,000.00	12,000.00
582.	Hon. Onwuegbule Cletus	620,000.00	620,000.00
581	Udeh J.O	30,000.00	30,000.00
582	Osuagwu S.U.	20,000.00	20,000.00
583	Ogueri Rosekate	4,000.00	4,000.00
584	Eze Emeka	2,500.00	2,500.00

585	Onwuboro Florence	3,000.00	3,000.00
586	Barr. Oduah E. N.	1,800,000.00	1,800,000.00
587	Emeana E.F.C.	2,000.00	2,000.00
588	Nwachukwu Chima	50,000.00	50,000.00
589	Iwuji Santus	50,000.00	50,000.00
590	Onyekwere Salome	400,000.00	400,000.00
	Sub-Total Personal Advance	**255,338,904**	**272,330,679.24**
	Grand Total Prepayments	**274,536,904.24**	**291,528,679.24**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	5,524,106.67	0.00	5,524,106.67	5,524,106.67
	Value Added Tax (VAT)	4,630,152.32	0.00	4,630,152.32	4,630,152.32
	Withholding Tax (WHT)	4,206,275.55	0.00	4,206,275.55	4,206,275.55
	Education Dev. Fund	705,225.01	0.00	705,225.01	705,225.01
			0.00		
	Sub-Total Unremitted Taxes	**15,065,759.53**	**0.00**	**15,065,759.53**	**15,065,759.53**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	(1,003,728.40)	0.00	(1,003,728.40)	(1,003,728.40)
	NULGE Welfare	(529,029.02)	0.00	(529,029.02)	(529,029.02)
	Staff Welfare Scheme	(190,565.00)	0.00	(190,565.00)	(190,565.00)
	MHWU	(729,838.00)	0.00	(729,838.00)	(729,838.00)
	Nurses Dues	182,181.61	0.00	182,181.61	182,181.61
	SHS	165,357.34	0.00	165,357.34	165,357.34
		3,000.00	0.00	3,000.00	3,000.00
		(217.00)	0.00	(217.00)	(217.00)
		23,940.40	0.00	23,940.40	23,940.40
		306,430.91	0.00	306,430.91	306,430.91
		16,618.18	0.00	16,618.18	16,618.18
		(1,950,750.00)	0.00	(1,950,750.00)	(1,950,750.00)
		(188,200.00)	**0.00**	(188,200.00)	(188,200.00)
		94,201.24		94,201.24	94,201.24
	Sub-Total Unremitted Deductions	(3,519,467.74)	**0.00**	(3,519,467.74)	(3,519,467.74)
	Grand Total Unremitted Deductions	**11,546,291.79**	**0.00**	**11,546,291.79**	**11,546,291.79**

16	**DEPOSITS:**		
		2018 **₦'m**	**2017** **₦'m**
1	Motorcycle Loan		800.00
2	UBA PLC		42,784.50
3	Ugorji Sunday		16,683.00
4	Iwuoha Cyril		16,683.00
5	Anyanwu Margery		50,000.00
6	IT Student		110,000.00
7	Uwah A.U		15,104.00
8	Okpuruka G.O		11,440.00
9	Nwachukwu L		34,589.58
10	Abiarusi Leona		32,908.90
11	Nlomije R.C		15,171.30
12	Ugomma Nze		50,000.00
13	Odom Tobias		161,488.90
14	Ochie Benjamin		21,671.00
15	Osuji S.C		524,396.19
16	Njoku Innocent		121,114.95
17	Akaniro Desmond		123,270.57
18	Ohaeri B		148,351.01
19	Ebochukwu Monica		2,200.00
20	Emmaunel Duru		2,200.00
21	Ogugua C.C		10,000.00
22	Ekezie Norman		9,860.00
23	Benjamin G.N		5,050.00
24	Uneze Augustine		2,000.00
25	Nwachukwu Monica		9,007.60
26	Odom Christian		7,000.00
27	Njoku Charity		4,699.60
28	Nwankwo Immaculate		5,029.00
29	Onnuegbuchulam M.O		1,958.00
30	Adilonu C		76,000.00
31	Ahunanya C		76,000.00
32	Okoro John		76,000.00
33	Onnulanke		17,269.29
34	Emmanuel Agomuo		20,200.00
35	Keke Boniface		23,649.20
36	Nwoke John		12,660.70
37	Ihuaku Euchara		16,690.80
38	Ogbonna Caroline		32,977.30
39	Njoku Veronica		13,477.30
40	Ezeji Emmanuel		42,300.40
41	Obi sabastine		17,670.80
42	Onyenegecha B.		16,483.04
43	Mr Ayozie Cainus		16,170.01
44	Akajiaku Elizabeth		15,000.00
45	Igbozuruike Okoro		5,000.00
46	Ahaji Daniel		6,000.00
47	Sundry Staff		16,618.00
48	Hire Purchace		258,079.20

49	Mr Ibekwe		79,200.00
50	Okoro Chrispina		58,024.69
51	Asionye Jude		52,000.00
52	Anamega S.A.		5,000.00
53	Nwoko Steve		157,900.00
54	Emeana E.F.C.		22,800.00
55	Rita Uwa		10,400.00
56	Obasi Vivian		11,628.39
57	Chairman P.D.P		350,000.00
58	Agubata Chidebere		35,000.00
59	Nwoga Theophilus		19,281.00
60	Chukwu Reginald		4,800.00
61	Njoku M.A.		58,920.00
62	Ukamachi Patricia		153,480.00
63	Onuoha A		50,000.00
64	Anyabuike Andy		178,272.64
65	Aguariri Innocent		76,014.83
66	Aguezi Christian		12,499.79
67	Obasi Samuel		18,829.00
68	Iwuji Ethelbert		13,884.00
69	Emenyonu S.M.N		115,654.00
70	Amadi A.U		72,708.76
71	Emeka Opara		153,887.01
72	ORJI Geoffrey		25,391.34
73	Stella Nnaji		53,210.00
74	Nwachukwu M.A		16,700.00
75	Onuoha Caroline		16,900.00
76	Asimole Caroline		1,000.00
77	Dibia Emma		2,000.00
78	Uzor John		14,000.00
79	Ogechi Nwosu		4,000.00
80	Osuagwu J.N		4,416.00
81	Ikejiaku B.O		29,000.00
82	Ayozie Camelia		5,362.00
83	Ayoka E.C		14,000.00
84	Ebirim Livinus		32,000.00
85	Anyanwu Francis		50,000.00
86	Chukwu Maria		9,522.00
87	Amadi J.O		34,551.00
88	Abioku S.O		20,018.00
89	Uguagwu Hope		2,000.00
90	Kennedy Echie		50,824.00
91	Oleka C.N		32,280.00
92	Uwazie H.A		15,615.00
93	Ibe Simon		1,000.00
94	Ogu Rosanna		21,470.00
95	Imo Chukwuma		8,536.85
96	Anyawu Sunny		17,328.78
97	Omenihu Augustus		8,536.85
98	Ndulaka Emma		20,200.00
99	Emila Ulinna		24,039.46
100	Okoro Malthida		18,511.00
101	Njoku J.K		43,090.00

102	Augustine Okorie		63,196.09
103	Ndukwu Dominic		59,700.00
104	Edith Mbanaja		12,230.00
105	Kingsley Kanu		50,000.00
106	Ejike Ugbaku N.		16,768.08
107	Oguibe M.E		10,702.50
108	Okeahialam Leo		5,000.00
109	H.A Emeka		27,698.00
110	Ugwulam, C		920,000.00
111	Dollar Nigeria Limited		38,410.00
112	Sundry Staff Edu. Levy		33,559.00
113	Trad. Ruler Welfare Scheme		1,620.00
114	Osuji C.N		1,007.00
115	Njoku D.E		3,433.00
116	Imo State Public Health		40,000.00
117	Odinakachukwu Iwuagwu		3,138.00
118	Sundry Corpers		10,860.00
119	Progress Bank of Nigeria, Eke-Ahiara		113,871.35
120	Vitals Nwachukwu		1,320.00
121	Anyanwu Adolphus		1,320.00
122	Oparaugo P.C		2,278.00
123	Ucheclara C.U		1,794.00
124	Chukwu C		9,492.00
125	Chief J.O Onyekwere		173,062.00
126	Okoro Inocent		3,309.00
127	Uba Osigwe		5,000.00
128	Ogu P.N		8,124.00
129	Korie Bellanius		3,602.00
130	Kemdiri J.C		4,178.00
131	Ulokanjo Promise		4,003.00
132	Nwachukwu P.N		6,825.00
133	Arch Chidi Okafor		1,794.00
134	Fertili Allocation		80,520.00
135	Ogoke S.U		655.00
136	Ukaegbu S.U		3,593.00
137	Ohanogu Beatrice		1,525.00
138	Onyekwere Anna		4,120.46
139	Ogulede Elizabeth		4,519.34
140	Madu B.A		18,854.00
141	Chukwu M.O		19,999.00
142	Chukwuuendu Caroline		2,206.00
143	Nwosu V.E		22,296.00
144	Sundry Finance Staff		13,183.00
145	Dr. A.E Emeziem		100,000.00
146	Iroegulam Lawretta		669,000.00
147	Chief K. Ohanele		149,900.00
148	Okwu Athanasius		3,273.00
149	Okoro F.N		2,170.00
150	Nnaji B.I		1,250.00
151	Eddy and Sons		1,420.00
152	Ononaiwu Salome		1,240.00
153	Ikegwuoha A.E		4,085.00
154	Iwuagwu Beatrice		1,768.00

155	Ihitte Afor Ukwu Town Union		10,000.00
156	Cllr Okie Kenneth		3,646.00
157	Nwachukwu C.M		10,000.00
158	Anyanwu Chiemere		1,805.00
159	Oguguo Rose Kate		809.00
160	Cllr Amaefule Magnus		3,146.00
161	Mr. Ogu Moses		798.00
162	Ozuzu E.C		3,662.00
163	Nze Anyanwu E.O		102,143.00
164	Osma Investment		50,000.00
165	Cllr Nwaigwe B		5,367.00
166	Mbaegbu M.M		1,686.00
167	Iheagwara Moses		48,000.00
168	Eke Shedrack		2,000.00
169	Amadi Alexander		5,000.00
170	Nwodu Robert		5,000.00
171	Nwaegba G.U		8,039.00
172	Ahamba Godson		2,200.00
173	Cllr Ndulagu Obasi		3,646.00
174	Ahiwe A.N		550,000.00
175	Nwodu Catherine		9,590.00
176	Usensi S.U		591.00
177	Jude Akpuda		2,000.00
178	Alihukwu C		23,000.00
179	Uzosike Martina		4,000.00
180	Dibia Mary Anna		1,000.00
181	Agric. Staff Union Dues		3,000.00
182	Sundry Administration		23,940.00
183	Sundry Health		8,043.00
184	Angela Njoku		11,000.00
185	Ukaegbu Jacinta		8,930.00
186	Njoku Dominic		5,092.00
187	Anosike Josephine		4,000.00
188	Iro Geoffrey		11,257.00
189	Onunoha Christy		2,000.00
190	Eze Juliet		4,054.00
191	Ukachi Eunice		3,000.00
192	Nwamadi Michael		12,882.00
193	Ogunwogu Christian		3,500.00
194	Uzoechi Nwosu		4,000.00
195	Ogoke O		1,500.00
196	Nnanna Celine		10,000.00
197	Madu Joseph		1,500.00
198	Onyekwere Sylvester		2,500.00
199	Okenwa Stella		1,150.00
200	Nwoke Rose		1,000.00
201	Anyanwu Caroline		1,000.00
202	Ofielu Grace I		133,216.00
203	Okorie Lawretta		1,175.00
204	Nwosu Kate		3,240.00
205	Okonkwo Immaculate		23,240.00
206	Enugwara Alpha		940.00
207	Ohaeri Felicia		5,043.00

208	Eze D.O Okoroanyanwu		100,000.00
209	Obasi Emma		1,000.00
210	Abara Livinus		2,000.00
211	Osuji Anthonia		13,730.00
212	P. Okechukwu		217,815.00
213	Uwah C.C		156,938.00
214	Opara M.N		25,000.00
215	Anyanwu Millicent		72,686.25
216	Ugo M.N		64,033.75
217	Anyanwu Theresa		6,000.00
218	Nwachukwu, A. N.		64,380.00
219	Nwodu Ugochi		64,380.00
220	Iwu Priscilla		3,000.00
221	Ugwo R.C		14,000.00
222	Nwachukwu Callista		4,000.00
223	Uwaoma Isdore		4,000.00
224	Okoro M.E		22,128.00
225	Uwagwu Ugochi		6,000.00
226	Njoku Cordillera		84,070.00
227	Anyanwu Patrick		8,000.00
228	Okechukwu A		22,000.00
229	Ogoke Jerry		600,000.00
230	Ogoke C		100,000.00
231	Osuji O.O		260,562.00
232	Omeihu Augustine		14,600.00
233	Mbadiuto C		62,817.00
234	Nwachukwu Angela		80,649.00
235	Nwachukwu Catherine		4,000.00
236	Oguledo John		8,000.00
237	Uwakwe M.		1,040,660.00
238	Agoh R.U		23,500.00
239	Achara Dorathy		37,584.00
240	Ejike E.C		32,408.00
241	Nwachukwu M.N		40,165.90
242	Opara Evangeline		13,724.48
243	Madu Harriette		1,000.00
244	Nwagwu Isabella		20,000.00
245	Iheanacho E		13,500.00
246	Ibe V.U		78,000.00
247	Ihekwaba Y.A		35,215.00
248	Akwitti R.U		42,082.00
249	Christopher		4,644.00
250	Njoku Emilia		2,000.00
251	Ihekoronye G		2,000.00
252	Nnaji Denise		18,000.00
253	Livestock Levy		(22,500.00)
254	Pest Control Levy		8,401,000.00
255	Hon. Ezeji Chika		70,000.00
	Total Deposits		**20,454,169.73**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	47,704,760.56	26,386,099.60	4,863,652.33	39,556,594.16	**118,511,106.65**
2	February	30,084,882.86	29,386,099.60	4,863,652.33	39,556,594.16	**103,891,228.95**
3	March	24,984,753.34	26,386,099.60	4,863,652.33	39,556,594.16	**95,791,099.43**
4	April	23,879,651.66	29,386,099.60	4,863,652.33	39,556,594.16	**97,685,997.75**
5	May	1,580,600.00	26,386,099.60	4,863,652.33	39,556,594.16	**72,386,946.09**
6	June	28,891,698.69	29,386,099.60	4,863,652.33	39,556,594.16	**102,698,044.78**
7	July	0.00	26,386,099.60	4,863,652.33	39,556,594.16	**70,806,346.09**
8	August	24,523,540.96	29,386,099.60	4,863,652.33	39,556,594.16	**98,329,887.05**
9	September	80,234,709.58	26,386,099.60	4,863,652.33	39,556,594.16	**151,041,055.67**
10	October	24,208,880.99	29,386,099.60	4,863,652.33	39,556,594.16	**98,015,227.08**
11	November	106,057,425.53	26,386,099.60	4,863,652.33	39,556,594.16	**176,863,771.62**
12	December	69,471,394.04	29,386,099.60	4,863,652.33	39,556,594.16	**143,277,740.13**
	Total	**461,621,698.15**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,347,297,851.23**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	8,000.00	0.00
	February	0.00	25,000.00
	March	10,000.00	31,000.00
	April	460,000.00	80,600.00
	May	270,000.00	631,300.00
	June	10,000.00	350,400.00
	July	121,100.00	1,565,400.00
	August	40,400.00	108,200.00
	September	325,200.00	0.00
	October	451,350.00	56,700.00
	November	475,100.00	0.00
	December	289,700.00	0.00
	Total	**2,460,850.00**	**2,848,600.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF EHIME MBANO

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

EHIME MBANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ehime Mbano Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities
   c. Statement 3 --- Statements of Consolidated Revenue Fund

d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ehime Mbano Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Ehime Mbano Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Ehime Mbano Local Government as at 31st December, 2019, the result of its operations and cash flows for the year ended 31st December, 2018.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF EHIME MBANO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Ehime Mbano Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

I. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
II. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
III. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Ehime Mbano Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Ehime Mbano Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

EHIME MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
3,014,672,510.00	Statutory Allocation from JAAC	1	1,561,308,445.17	836,518,361.07
65,021,170.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
830,800.00	Capitation Rate		0.00	0.00
35,214,000.00	Property Rate		0.00	0.00
22,510,810.00	Licenses, Fines, Fees and Royalty		0.00	758,700.00
4,977,560.00	Earnings from Commerce		0.00	2,300.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,000,700,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
4,143,926,850.00	**Total Revenue**		1,561,308,445.17	837,279,361.07
	Total Inflow from Operating Activities (A)			
	Payments:			
883,909,940.00	Personnel Cost	5	860,058,042.41	654,706,426.71
135,854,000.00	Overhead Cost	6	51,771,410.63	105,510,223.93
0.00	Security. Vote	7	7,530,000.00	9,469,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
3,156,746,660.00	Capital Expenditure	9	625,328,809.26	88,475,850.70
0.00	Interest Payment		0.00	0.00
4,126,510,600.00	**Total Outflow from Operating Activities (B)**		**1,544,688,262.30**	**858,161,501.34**
17,416,250.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**16,620,182.87**	**(20,882,140.27)**

	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		16,620,182.87	**(20,882,140.27)**
0.00	**Cash and its Equivalent as at 1/1/18**		**3,777,831.39**	**24,659,971.66**
0.00	**Cash and its Equivalent as at 31/12/18**		**20,398,014.26**	**3,777,831.39**

EHIME MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	350.00	180.00
Bank	11	20,397,664.26	3,777,651.39
Total Liquid Assets (A)		**20,398,014.26**	**3,777,831.39**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	14,452,000.00	8,195,000.00
Service Advance	14	336,661,996.35	243,186,431.35
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**351,114,996.35**	**251,381,431.35**
TOTAL ASSETS C = (A + B)		**371,512,010.61**	**255,159,262.74**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		356,042,298.16	232,689,550.29
Unremitted Deductions	15	1,648,984.56	8,648,984.56
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**357,691,282.72**	**241,338,534.85**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	13,820,727.89	13,820,727.89
Total Other Liabilities (F)		13,820,727.89	13,820,727.89
TOTAL LIABILITIES G = (D + E +F)		**371,512,010.61**	**255,159,262.74**

EHIME MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
232,331,510.56	**OPENING BALANCE 1/1/18**		**232,689,550.29**	**0.00**	**0.00**	**0.00**	**(232,689,550.29)**
	ADD REVENUE:						
	ALLOCATIONS						
836,518,361.07	Statutory Allocation from JAAC	1	1,561,308,445.17	3,014,672,510.00	3,014,672,510.00	0.00	1,453,364,064.83
0.00	State Government IGR	2	0.00	65,021,170.00	65,021,170.00	0.00	65,021,170.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	830,800.00	830,800.00	0.00	830,800.00
0.00	Property Rate		0.00	35,214,000.00	35,214,000.00	0.00	35,214,000.00
758,700.00	Licenses, Fines, Fees and Royalty		0.00	22,510,810.00	22,510,810.00	0.00	22,510,810.00
2,300.00	Earnings from Commerce		0.00	4,977,560.00	4,977,560.00	0.00	4,977,560.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	1,000,700,000.00	1,000,700,000.00	0.00	1,000,700,000.00
1,069,610,871.63	**Total Internally Generated Revenue**		**1,793,997,995.46**	**4,143,926,850.00**	**4,143,926,850.00**	**0.00**	**2,582,618,404.83**
0.00	**Other Revenue Sources of the Local Govt**	4		0.00	0.00	0.00	
	Total Revenue (A)					**0.00**	
	EXPENDITURE						
654,706,426.21	Personnel Cost	5	860,058,042.41	833,909,940.00	833,909,940.00	0.00	26,148,102.41
93,739,043.83	Overhead Cost	6	137,049,395.63	135,854,000.00	135,854,000.00	0.00	90,281,929.37
88,475,851.30	Capital Expenditure	9	440,848,259.26	3,156,746,660.00	3,156,746,660.00	0.00	2,715,898,400.74
836,921,321.34	**Total Expenditure (B)**		**1,437,955,697.30**	**4,126,510,600.00**	**4,126,510,600.00**	**0.00**	**2,780,032,227.70**
							0.00
232,689,550.29	**OPERATING BALANCE**		**356,042,298.16**	**17,416,250.00**	**17,416,250.00**	**0.00**	**338,626,048.16**
	APPROPRIATIONS/TRANSFERS						
232,689,550.29	Transfer to Capital Development Fund		**356,042,298.16**	**17,416,250.00**	**17,416,250.00**	**0.00**	**338,626,048.16**
232,689,550.29	Closing Balance		**356,042,298.16**	**17,416,250.00**	**17,416,250.00**	**0.00**	**338,626,048.16**

EHIME MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
107,386,256.06	**Opening Balance**		251,599,955.05	**0.00**	**0.00**	**0.00**	**(**251,599,955.05**)**
	ADD REVENUE						
232,689,550.29	**Transfer From Consolidated Revenue Fund**		**356,042,298.16**	0.00	0.00	0.00	(356 042 298.16)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
340,075,806.35	**TOTAL REVENUE**		**607,642,253.21**	**0.00**	**0.00**	**0.00**	**(607,642,253.21)**
	LESS CAPITAL EXPENDITURE						
88,475,851.30	**Capital Expenditure Sector**	9	440,848,259.76	3,156,746,660.00	3,156,746,660.00	0.00	**2,715,898,400.17**
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
88,475,851.30	**TOTAL CAPITAL EXPENDITURE**		440,848,259.76	3,156,746,660.00	3,156,746,660.00	0.00	**2,715,898,400.17**
	Adjustments for Movements in Public Debts						
251,599,955.05	**Closing Balance**		166,793,993.95				

EHIME MBANO LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTES	DETAILS	2018				
			ACTUAL ₦	BUDGETED 2019 ₦	VARIANCE ₦	
1.	**A- SHARE OF STATUTORY ALLOCATION FROM JAAC**	1				
	Net share of statutory allocation for JAAC		1,561,308,445.17	2,290,676,550.00	729,368,104.83	
	Add: Deduction of source for loan repayment		0.00	0.00	0.00	
	Share of Statutory & other Agencies		0.00	0.00	0.00	
	Share of Joint Accounts Allocation		0.00	0.00	0.00	
	Total (Gross) JAAC Allocation to the Govt.		**1,561,308,445.17**	**2,290,676,550.00**	**805,156,893.42**	
	VALUE ADDED TAX					
	Share of Value Added tax		0.00	0.00	0.00	
	Total Value Added Tax		0.00	0.00	0.00	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	**0.00**		
	Total State Government Internally Generated Revenue	**0.00**		
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	500,800.00	500,800.00
	Arrears of Capitation Rate	0.00	330,000.00	330,000.00
	Sub-Total Capitation Rate	**0.00**	**830,800.00**	**830,800.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	35,044,000.00	35,044,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	170,000.00	170,000.00
	Sub-Total Property Rate	**0.00**	**35,214,000.00**	**35,214,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	200,000.00	200,000.00
	Obstruction and Nuisance Fees	0.00	102,000.00	102,000.00
	Bicycle License Fess	0.00	137,280.00	137,280.00
	Liquor License (Wine/ Beer)	0.00	198,950.00	198,950.00
	Native Liquor License	0.00	120,000.00	120,000.00
	Wheelbarrow License Fees	0.00	500,000.00	500,000.00
	Native Tobacco License	0.00	-	-
	Squatter/ Hawkers Permit	0.00	200,200.00	200,200.00
	Buses/Commercial Vehicles Emblems	0.00	-	-
	Registration of Buses/Commercial Vehicles	0.00	3,026,000.00	3,026,000.00
	Operational Business Permit	0.00	-	-
	Motorcycle License Fees	0.00	-	-
	Eating House License Fees	0.00	363,000.00	363,000.00
	Kiosk License Fees	0.00	122,000.00	122,000.00
	Bakery House License Fees	0.00	183,920.00	183,920.00
	Hotel Fees	-	-	-
	Auctioneers License Fees	-	-	-
	Canon Shooting License Fees	0.00	60,500.00	60,500.00
	Customary Marriage Registration Fees	0.00	1,000,000.00	1,000,000.00
	Statutory Marriage Fees	-	-	-
	Entertainment/Drumming Fees	-	-	-
	Control of Noise Permit	-	-	-
	Cinematograph License Fees	-	-	-
	Naming of Street Registration Fees	0.00	420,000.00	420,000.00
	Renewal Fees (Various)	-	-	-
	Radio/Television License Fees	-	-	-
	Clubs,Cultural and Social Organization Registration Fees	0.00	130,000.00	130,000.00
	Identification/Oath Fees	0.00	2,420,000.00	2,420,000.00
	Dislodging Septic Tank License Fees	-	-	-
	Earning from Environmental Sanitation Services	0.00	968,000.00	968,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	350,000.00	350,000.00
	Registration of Birth and Death	0.00	600,000.00	600,000.00
	Dispensary Fees	0.00	60,000.00	60,000.00
	Maternity Fees	0.00	1,119,300.00	1,119,300.00

	Truck License Fees	0.00	48,000.00	48,000.00
	Temporary Structure	0.00	36,000.00	36,000.00
	Other Fees	0.00	2,165,660.00	2,165,660.00
	Laboratory Test Fees	-	-	-
	Registration of Contractors Fees	0.00	3,000,000.00	3,000,000.00
	Tender Fees	0.00	1,500,000.00	1,500,000.00
	Building Plan Checking fees	-	-	-
	Sand Excavation Fees	0.00	300,000.00	
	Cottage Industry Fees	-	-	-
	Oil Processing/Kernel CrackingMachine Fees	0.00	400,000.00	400,000.00
	Rice Mill/Cassava/CornGrinding License Fees	0.00	150,000.00	150,000.00
	Ingredient Grinding License Fees	0.00	85,000.00	85,000.00
	Painting Spraying and Sign Writing Workshop Fees	-	-	-
	Welding Machine License Fees	0.00	80,000.00	80,000.00
	Electronics Radio/Television Workshop License Fees	0.00	60,500.00	60,500.00
	Blacksmith Workshop License Fees	-	-	-
	Wood Making and Carpentry Workshop License Fees	0.00	60,500.00	
	Battery Charger License Fees	0.00	15,000.00	
	Printing Press License Fees	-	-	-
	Vulcanizer License Fees	0.00	44,000.00	44,000.00
	Panel Beater License Fees	0.00	50,000.00	50,000.00
	Motor Spare Parts License Fees	0.00	30,000.00	30,000.00
	Clock/Watch Repair License Fees	0.00	5,000.00	5,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	27,000.00	27,000.00
	Motor Mechanical Workshop License Fees	0.00	98,000.00	98,000.00
	Building Material License Fees	0.00	42,000.00	42,000.00
	Surface Kerosene Tank License Fees	0.00	22,000.00	22,000.00
	Photocopying and Document Service LicenseFees	0.00	22,000.00	22,000.00
	Block Making with Machine License Fees	0.00	98,000.00	98,000.00
	Sewing Institute License Fees	0.00	50,000.00	50,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	55,000.00	55,000.00
	Water Borehole Commercial License Fees	-	-	-
	Local Hair Barbing/Plating License Fees	0.00	50,000.00	50,000.00
	Road Agents License Fees	-	-	-
	Advertisement License Fees	0.00	100,500.00	100,500.00
	Sales of Unserviceable Stores License Fees	0.00	1,200,000.00	1,200,000.00
	Hire Charges/Heavy Equipment Fees	0.00	130,000.00	130,000.00
	Sale of Stores Fees	-	-	-
	Survey and Plot Fees	-	-	-
	Approved Building Plan Fees	0.00	135,000.00	135,000.00
	Mortgage Sub-Lease Survey Fees	-	-	-
	Customary Right of Occupancy Fees	0.00	120,000.00	120,000.00
	Building Plan Inspection Fees	-	-	-
	Commission on Transfer of Plot Fees	-	-	-
	Sub-Total Licenses, Fines and Fees	**0.00**	**22,510,810.00**	**22,510,810.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	848,760.00	848,760.00
	Motor Park Toll	0.00	503,800.00	503,800.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	10,000.00	10,000.00
	Slaughter House Fees	-	-	-
	Earnings from Transport Services	-	-	-
	Earnings from Industrial Undertakings	0.00	5,000.00	5,000.00
	Earnings from Agricultural Undertakings	0.00	3,000,000.00	3,000,000.00
	Earnings from Sales of Water with Tankers	-	-	-
	Earnings from Commercial Undertakings	0.00	610,000.00	610,000.00
	Sub-Total Earnings from Commerce	**0.00**	**4,977,560.00**	**4,977,560.00**

3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**0.00**	**0.00**
3.6	**INTEREST/REPAYMENTS AND DIVIDENDS:**			
3.6.1	**INTEREST/REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements			
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	35,000.00	35,000.00
	Payment in Lieu of Resignation Notice	0.00	10,000.00	10,000.00
	Unclaimed Deposits- Salaries and Allowances	0.00	580,000.00	580,000.00
	Sales of Publications, Maps and Plans	0.00	25,000.00	25,000.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	50,000.00	50,000.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**1,000,700,000.00**	**1,000,700,000.00**
	Grand Total Internally Generated Revenue	**0.00**		
4	**OTHER REVENUE SOURCES:**			

	Surplus from Sales of Local Govt. Property,	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	3,106,047.00	51,670,060.00	48,564,013.00
	The Legislative	24,699,048.00	43,678,300.00	18,979,252.00
	Community Government Councils	0.00	52,080,000.00	52,080,000.00
	Sub-Total Consolidated Revenue Fund Charges	**27,805,095.00**	**147,428,360.00**	**119,620,265.00**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	78,164,149.00	110,718,020.00	32,553,871.00
	Finance	35,338,852.00	55,918,770.00	20,579,918.00
	Medical and Health	194,968,954.00	332,250,750.00	137,281,796.00
	Planning Research and Statistics	10,373,773.00	26,624,380.00	(10,373,773.00)
	Agricultural and Natural Resources	48,379,799.00	51,907,320.00	3,527,521.00
	Works, Transport and Housing	19,774,395.00	49,187,240.00	29,412,845.00
	Information, Education and Social Welfare	23,323,002.00	51,375,100.00	28,052,098.00
	Salaries and Allowances to primary Education Teachers and Members Council of Traditional Rulers	410,997,023.19	0.00	410,997,023.19
	Sub-Total Personnel Cost	**821,319,947.19**	**677,981,580.00**	**143,338,367.19**
5..3	**MISCELLANEOUS:**			
	Adult Instructors	3,185,000.00	1,500,000.00	(1,685,000.00)
	NYSC Corp Member	2,600,000.00	1,000,000.00	(1,600,000.00)
	Postal Agents	588,000.00	1,500,000.00	(912,000.00)
	Security Men	2,230,000.00	1,500,000.00	(730,000.00)
	IT Students	1,400,000.00	1,500,000.00	100,000.00
	Traditional Rulers	930,000.00	1,500,000.00	570,000.00
	Road Cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	Total Miscellaneous	**10,933,000.00**	**8,500,000.00**	**(2,433,000.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	537.00		
	Total Number of Employees Employed in the Year	0.00		
	Total Number of Employees Retired/Transferred or Left During the Year	46.00		
	Total Number of Employees at the End of the Year	**491.00**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	20,314,500.00	27,875,000.00	7,560,500.00
	Utility Services	0.00	384,000.00	384,000.00
	Telephone and Postal Services	0.00	808,000.00	808,000.00
	Stationery and Printing	41,554,000.00	25,782,000.00	15,772,000.00
	Maintenance of Office Furniture and Equipment	638,895.63	26,850,000.00	26,211,104.37
	Maintenance of Vehicle and Capital Assets	19,888,129.36	3,135,000.00	16,753,129.36
	Consultancy and Professional Services	0.00	50,000.00	50,000.00
	Training, Staff Development and Welfare	7,066,000.00	22,260,000.00	15,194,000.00
	Entertainment and Hospitality	1,275,000.00	25,740,000.00	24,465,000.00
	Miscellaneous Expenses	5,336,000.00	370,000.00	4,966,000.00
	Provision of Service Materials	834,000.00	2,600,000.00	1,766,000.00
	Essential Services & IS JAAC Administrations	40,142,870.64	0.00	40,142,870.64

	Total Overhead Cost By Function	**137,049,395.63**	**135,854,000.00**	**1,195,395.63**
	Previous Year's Retired Advances	**85,277,985.00**	**0.00**	**85,277,985.00**
	Grand Total Over Head Cost By Function	**51,771,410.63**	**135,854,000.00**	**84,082,589.37**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	87,018,824.99	113,000,000.00	25,981,175.01
	Administration	279,700.00	7,697,400.00	7,417,700.00
	Finance	532,000.00	2,050,000.00	1,518,000.00
	Medical and Health	0.00	1,700,000.00	1,700,000.00
	Planning Research and Statistics	0.00	1,852,000.00	1,852,000.00
	Agricultural and Natural Resources	3,056,000.00	1,495,000.00	1,561,000.00
	Works, Transport and Housing	2,020,000.00	3,200,000.00	1,180,000.00
	Information, Education and Social Welfare	4,000,000.00	4,859,600.00	859,600.00
	Provision of Service Material	0.00	0.00	0.00
	Essential Services & IS JAAC Administrations	40,142,870.64		40,142,870.64
	Total Overhead Cost by Sector (Department)	**137,049,395.63**	**135,854,000.00**	**1,195,395.63**
7	SECURITY VOTE	7,530,000.00	0.00	7,530,000.00
8	INTEGRATED FARMS PROJECT	0.00	0.00	0.00
9	**CAPITAL EXPENDITURE:**			
	Purchase of Motor Vehicles	5,500,000.00	28,140,000.00	22,640,000.00
	Grading of Rural Roads	812,000.00	85,000,000.00	84,188,000.00
	Other Capital Projects	0.00	3,043,606,660.00	3,043,606,660.00
	Local Govt Joint Projects	**434,536,259.26**	**0.00**	**434,536,259.26**
	Total Capital Expenditure	**440,848,259.26**	**3,156,746,660.00**	**2,715,898,400.74**
	Unretired Advances	**184,480,550.00**	**0.00**	**184,480,550.00**
	GRAND TOTAL CAPITAL EXPENDITURE	**625,328,809.26**	**3,156,746,660.00**	**2,531,417,850.74**

	LIQUIG ASSETS					
	This represents closing balance of cash-at-hand and held in Banks					
10	**CASH BALANCE:**					
	Cash-at-Hand				350.00	180.00
	Sub-Total Cash				**350.00**	**180.00**
11	**BANK BALANCE:**					
	Name of Bank	**Account Name**	**Account Number**			
	Zenith Bank		1010465519		5,955.37	6,746.19
	Skye Bank	Farm Project	1750022891		74,657.00	74,657.00
	NUMD MAW	IGR	0000000602		82,142.75	82,142.75
	Diamond	Salary	0078891259		2,764,132.23	2,764,132.23
	ECO Bank	Rescue Mission Project	5093073114		849,973.22	849,973.22
	Zenith Bank	Salary Account	1015554379		5,890,019.56	0.00
	Zenith Bank	Project Account	1015542732		10,410,521.00	0.00
	Zenith Bank	Rescue Mission Team	1015547940		320,263.13	0.00
	Total Bank				**20,397,664.26**	**3,777,651.39**
12	**SALARY ADVANCE**					
					0.00	0.00
					0.00	0.00
					0.00	0.00
	-Total Salary Advance				**0.00**	**0.00**
13	**IMPREST:**				**2018**	**2017**
1	Hon. Chika Orjiako				3,300,000.00	3,300,000.00
2	Mr. Okpara Damiah				850,000.00	850,000.00
3	Ugoeze Durueburue N. F.				530,000.00	530,000.00
4	Eziama F. I.				475,000.00	250,000.00
5	Njoku L. O. C.				275,000.00	250,000.00
6	Chukwukadibia Ijeoma				300,000.00	300,000.00
7	Aliam Marcelina				250,000.00	250,000.00
8	Onyenobi Chinyere				475,000.00	250,000.00
9	Uzoigwe Chinyere				400,000.00	250,000.00
10	Igwebuike Kyrian				535,000.00	335,000.00
11	Iwuanyanwu Roseline				400,000.00	250,000.00
12	Mbachu Edwin				475,000.00	250,000.00
13	Amadi K. I.				920,000.00	600,000.00
14	Chukwu B. C.				490,000.00	400,000.00
15	Osuji Raymond				50,000.00	50,000.00
16	Anyanwu Levi				80,000.00	80,000.00

17	Obiechufu Doris	75,000.00	0.00	
18	Nwosu Reginald	1,100,000.00	0.00	
19	Onwuchuruba Obinwanne	900,000.00	0.00	
20	Egbukwu Grace	225,000.00	0.00	
21	Ogbonna G. O.	225,000.00	0.00	
22	Anyanwu Nnamdi	125,000.00	0.00	
23	Hon. Onuoha Franca	550,000.00	0.00	
24	Ifeanyi Okoroafo	100,000.00	0.00	
25	Iwunze Kelechi	600,000.00	0.00	
26	Odom Chidi	110,000.00	0.00	
27	Nwadike G. I.	100,000.00	0.00	
28	Uwaleke Joachin	100,000.00	0.00	
29	Ihesinulo Placidi	140,000.00	0.00	
	-Total Imprest	**14,155,000.00**	**8,195,000.00**	
14	**SERVICE ADVANCES:**			
14.1	**i. INTEGEATED FARM PROJECT:**			
	Farm Project	0.00	0.00	
	Sub-Total Integrated Farm Project	**0.00**	**0.00**	
14.2	**ii. CHAPEL PROJECT**			
	Chapel Project	0.00	0.00	
	Sub-Total Chapel Project	**0.00**	**0.00**	
14.3	**iii. GRADING OF ROADS:**			
	(a) Hon. Chika Orjiako	23,660,000.00	23,660,000.00	
	(b) Njoku Luke Emenobi	20,049,550.00	0.00	
	(c) Anyanwu Nnamdi	100,139,815.00	0.00	
	Sub-Total Grading of Rural Roads	**143,849,365.00**	**23,660,000.00**	
14.4	**PERSONAL ADVANCES:**	2018	2017	
1	Okere J.C.	60,000.00	60,000.00	
2	Okonkwo Kate C.	15,930.00	15,930.00	
3	Okereke Okechukwu	2,000.00	2,000.00	
4	Osuji J.C.	200,000.00	200,000.00	
5	Okeke A.N.	84,000.00	84,000.00	
6	Okonkwo R.C.	10,000.00	10,000.00	
7	Opara Anthony	2,000.00	2,000.00	
8	Okotorie Casmir	225,000.00	225,000.00	
9	Onukwugha Martin	560,650.00	560,650.00	
10	Oparah Damian	12,000.00	12,000.00	
11	Ohaka D.E.	445,000.00	445,000.00	
12	Okoson Francis E.	450,000.00	450,000.00	
13	Okpara Eucharia	90,000.00	90,000.00	
14	Okere Eze C.I.	220,000.00	220,000.00	
15	Okechukwu V.O.	700,000.00	700,000.00	
16	Uchegbu M.U.	278,612.00	278,612.00	

17	Uwalaka Ambrose	345,000.00	345,000.00	
18	Ugorji Justina	26,000.00	26,000.00	
19	Ukachukwu S.E.	500,000.00	500,000.00	
20	Ukpogu H.O.	2,167,00.00	2,107,000.00	
21	Uzoigwe L. (Chief)	100,000.00	100,000.00	
22	Uchendu Udoka	63,340.00	63,340.00	
23	Njoku Ukanwa Ijeoma F.	383,000.00	383,000.00	
24	Ultras Okonkwo	267,600.00	267,600.00	
25	Ukanwa C.C.	104,000.00	104,000.00	
26	Obi Stella Uche	50,000.00	50,000.00	
27	Onyenegechi Mercy	53,000.00	53,000.00	
28	Osuagwu Herbert	70,000.00	70,000.00	
29	Ohanele Mark	45,000.00	45,000.00	
30	Okocha Stephen	20,000.00	20,000.00	
31	Offor A.N.	160,000.00	160,000.00	
32	Osuji B.N.O	32,800.00	32,800.00	
33	Ohaegbu F.U.	225,165.00	225,165.00	
34	Ogbonna Ngozi	67,700.00	67,700.00	
35	Onuoma D.D.	500,000.00	500,000.00	
36	Odinaka Nwaigwe	2,150,000.00	3,150,000.00	
37	Onyema Christiana	80,000.00	80,000.00	
38	Oduofor Justina	48,500.00	48,500.00	
39	Obasi Caroline	48,500.00	48,500.00	
40	Okeke Jude	382,000.00	382,000.00	
41	Ogbonna J.C.	49,000.00	49,000.00	
42	Ogu R.N.	1,440,000.00	1,440,000.00	
43	Ogbonna Sam	1,811,000.00	1,811,000.00	
44	Onu .J.B	454,616.00	454,616.00	
45	Okorie B.C.	546,000.00	546,000.00	
46	Okendu Memeh Anthony	72,056.00	72,056.00	
47	Okpaka D.D.	150,000.00	150,000.00	
48	Offor Ngozi	4,000.00	4,000.00	
49	Okeke M.C.	66,000.00	66,000.00	
50	Oguguo C.C.	2,880,000.00	4,880,000.00	
51	Obi Clifford	24,000.00	24,000.00	
52	Ogoke Mary	84,000.00	84,000.00	
53	Onyenwe V.O.	20,000.00	20,000.00	
54	Okoro Cyprian	102,500.00	102,500.00	
55	Osuji Chuks Ngozi	2,065,000.00	2,065,000.00	
56	Okoro Lazarus	20,000.00	20,000.00	
57	Obiasi C.M.	11,000.00	11,000.00	
58	Obasi Louis	50,000.00	50,000.00	
59.	Onuoha C.E.	8,580.00	8,580.00	
60.	Okereke S.S.	50,000.00	50,000.00	
61.	Ebizie Macus	225,000.00	225,000.00	
62.	Anyanwu Damian	335,000.00	335,000.00	
63.	Njoku Ijeoma	200,000.00	200,000.00	
64.	Nwaokorie Chibuzo B.C.	717,266.00	717,266.00	
65.	Mrs. Ndubuisi N.	120,000.00	120,000.00	
66.	Ndukwu O.N.	140,000.00	140,000.00	
67.	Nwosu Alaoma	2,617,500.00	2,617,500.00	
68.	Nwokeji A.I.	4,532.00	4,532.00	
69.	Njoku J.O. (Admin)	850.00	850.00	

70.	Obi Martha (Mrs)	12,190.00	12,190.00	
71.	Osuji Elizabeth	10,745.00	10,745.00	
72.	Onyeiwu Anthonia	18,285.00	18,285.00	
73.	Anyanwu Osita K.	16,317.00	16,317.00	
74.	Uwaleke Joachim	40,203.00	40,203.00	
75.	Ezeji Regina	8,000.00	8,000.00	
76.	Odoemelam Athan	3,187.00	3,187.00	
77.	Anyanwu Eucharia	41,492.00	41,492.00	
78.	Njoku Eugene	31,820.00	31,820.00	
79.	Nwachukwu Isaac	50,596.00	50,596.00	
80.	Oleka Cecilia	5,000.00	5,000.00	
81.	Anyanwu Sennen I.	2,144,426.00	2,144,426.00	
82.	Anaekwe Godwin	1,705.00	1,705.00	
83.	Duru Abigail	5,002.00	5,002.00	
84.	Enyeribe Benice	14,708.00	14,708.00	
85.	Ekeke Chinwe	25,860.00	25,860.00	
86.	Nwoke Bartholomew	19,150.00	19,150.00	
87.	Ogueri Alponsus	6,735.00	6,735.00	
88.	Onyeocha Damian	32,454.00	32,454.00	
89.	Okoro Lazarus	7,252.00	7,252.00	
90.	Ofoedum Longinus	8,780.00	8,780.00	
91.	Osuji Christian	2,100.00	2,100.00	
92.	Okereke Alban	11,370.00	11,370.00	
93.	Okeke F.U.C.	123,456.00	123,456.00	
94.	UzoegbuAsthan	9,224.00	9,224.00	
95.	Ugo S.U.	60,048.00	60,048.00	
96.	Mbagwu Pandest	8,000.00	8,000.00	
97.	Korie Victoria	2,000.00	2,000.00	
98.	Ibe Eucharia	15,260.00	15,260.00	
99.	Anyanwu Romanus	10,000.00	10,000.00	
100.	Mahakwe L.C.	1,500.00	1,500.00	
101.	Nwachukwu Wesley	207,000.00	10,000.00	
102.	Etton S.N.	250,000.00	250,000.00	
103.	Malachi Opara	10,000.00	10,000.00	
104.	Azubuike Chukwuma	310,000.00	310,000.00	
105.	Okechukwu Ogoweme	45,000.00	45,000.00	
106.	Ehiem Lucky A.	10,000.00	10,000.00	
107.	Onyebuchi Imo	200,000.00	200,000.00	
108.	Ejiogu N.E. (Mrs.)	5,278,000.00	2,278,000.00	
109.	Ejeh E.N.O.	1,043,000.00	1,043,000.00	
110.	Amaefule O.C.	5,005,000.00	2,005,000.00	
111.	Edet Peter	600,000.00	600,000.00	
112.	Abara Samuel	416,700.00	416,700.00	
113.	Ibe M.N. (Mrs)	468,357.00	468,357.00	
114.	Kopa A.M.	30,000.00	30,000.00	
115.	Kure Felix	180,000.00	180,000.00	
116.	Anyanwu Chidinma	150,000.00	150,000.00	
117.	Ibeziem Ngozi	44,200.00	44,200.00	
118.	Emereonye Linus	2,220,000.00	2,220,000.00	
119.	Okeke Appolonia	2,441.00	2,441.00	
120.	Iwu B.C.	57,875.00	57,875.00	
121.	Aruruka E.C.	292,600.00	292,600.00	
122.	Ihezie Rufus	1,900.000.00	1,900.000.00	

123.	Hon. Agu Levi	300,000.00	300,000.00	
124.	Ekpunobi John C.	810,000.00	810,000.00	
125.	Onyekwere Val.	2,833,860.00	2,833,860.00	
126.	Anyanwu Carol	60,000.00	60,000.00	
127.	Anyanwu J.C.	650,000.00	650,000.00	
128.	Otuonye G.E.	181,000.00	181,000.00	
129.	Emereonye C.C.	500,000.00	500,000.00	
130.	Ohamara E.I.	875,000.00	875,000.00	
131.	Anyanwu Modestus	174,495.00	174,495.00	
132.	Anamege S.A.	20,000.00	20,000.00	
133.	Anyanwu Nwobodo	2,220,000.00	2,220,000.00	
134.	Iwuamadi C.E.	2,542,319.00	2,542,319.00	
135.	Anyanwu Josephine	12,000.00	12,000.00	
136.	Amaefule Nick	182,500.00	182,500.00	
137.	Akaniro A.I.	72,462.00	72,462.00	
138.	Okey Udechukwu	828,000.00	828,000.00	
139.	Anyanwu Mat.	6,500.00	6,500.00	
140.	Onuoha Bruno	375,000.00	375,000.00	
141.	Anorue Nze (Engr)	2,661,517.71	2,661,517.71	
142.	Hon. Nwasika C.	50,000.00	50,000.00	
143.	Lady Emelda C. Ejelonu	5,580,000.00	2,580,000.00	
144.	Ashionye L.I.	950,000.00	950,000.00	
145.	Ekene Ifeanyi	32,000.00	32,000.00	
146.	Anyanwu B.I.	305,000.00	305,000.00	
147.	Mmeje Emeka	85,000.00	85,000.00	
148.	Ogoke Mac. Donald	50,000.00	50,000.00	
149.	Agu Vice	990,000.00	990,000.00	
150.	Azil Basil	150,000.00	150,000.00	
151.	Agbaga A.O.	70,000.00	70,000.00	
152.	Mbiaka Okechukwu	59,000.00	59,000.00	
153.	Ehosie Salome	58,000.00	58,000.00	
154.	Ashitnwa Evaristus	38,500.00	28,500.00	
155.	Iroh Geoffrey	161,000.00	161,000.00	
156.	Onyebuchi Imo	50,000.00	50,000.00	
157.	Nze Herbert Osuagwu	30,000.00	30,000.00	
158.	Ohuonu Joy	840,000.00	840,000.00	
159.	Anyanwu E.M.	9,000.00	9,000.00	
160.	Okoronze B.	10,000.00	10,000.00	
161.	Onyeahialam Ezenwa	50,000.00	50,000.00	
162.	Nwachukwu Kenneth	2,100,000.00	4,100,000.00	
163.	Anyanwu R.C.	48,500.00	48,500.00	
164.	Ajomiwe V.A.	3,000.00	3,000.00	
165.	Irojiogu C.O.	975,000.00	975,000.00	
166.	Linus Igwe	15,000.00	15,000.00	
167.	Ike J.I.	446,680.00	446,680.00	
168.	Lolo Ashonye A.O.	100,000.00	100,000.00	
169.	Iheme Michael	50,000.00	50,000.00	
170.	Eke Godson C.	275,927.00	275,927.00	
171.	Adiegwu Gab	60,000.00	60,000.00	
172.	Nnamdi Ezeaku	312,500.00	312,500.00	
173.	Irechukwu M.I.	40,000.00	40,000.00	
174.	Anyanwu J.A.	20,000.00	20,000.00	
175.	Joel Anyanwu	5,000.00	5,000.00	

176.	Ugorji Justina	10,000.00	10,000.00	
177.	Enwerem C.C.	564,000.00	564,000.00	
178.	Ubani Ndubuisi Lawrence	398,981.00	398,981.00	
179.	Onyekachi Okpara	150,000.00	150,000.00	
180.	Okonkwo Chukwunyere	2,680,000.00	2,680,000.00	
181.	Onwu A.E.	50,000.00	50,000.00	
182.	Onyedeke E.N.	50,000.00	50,000.00	
183.	Chinyere Precious	20,000.00	20,000.00	
184.	Onyeocha Damian	210,000.00	210,000.00	
185.	Onyema O.I.	2,000.00	2,000.00	
186.	Abubakar Bigiido	480,000.00	480,000.00	
187.	Anosike J.O. (Mrs.)	170,000.00	170,000.00	
188.	Anyanwu Charles	2,000.00	2,000.00	
189.	Anunobi Amarajane	3,500.00	3,500.00	
190.	Anaele Joel	104,000.00	104,000.00	
191.	Emeribe E.A.	1,514,000.00	1,514,000.00	
192.	Chinogu Bon	160,000.00	160,000.00	
193.	Anozie Godwin	20,000.00	20,000.00	
194.	Chikwem Oliver	213,000.00	213,000.00	
195.	Chukwu Kelechi	2,221,612.96	5,221,612.96	
196.	Duru J.N.	100,000.00	100,000.00	
197.	Ehenamba Theresa	55,000.00	55,000.00	
198.	Peter Eke	1,904,900.00	1,904,900.00	
199.	Enwerem Mathew	1,525,000.00	1,525,000.00	
200.	Dimkpa Eugene	27,384.00	27,384.00	
201	Ekemezie Ediwn	100,000.00	100,000.00	
202	Ejimade Emma	600,000.00	600,000.00	
203	Agbiogwu Gabriel	5,250.00	5,250.00	
204	Ekwedike	11,200.00	11,200.00	
205	A.N. Emeforo Kuma	65,000.00	65,000.00	
206	Ikekwem Anthony	1,000,000.00	1,000,000.00	
207	Chukwu John	140,000.00	140,000.00	
208	Igwe John	220,000.00	220,000.00	
209	Kanu K.O.	400,000.00	400,000.00	
210	Abazie Christian	22,240.00	22,240.00	
211	Odoemenlam Tobias	29,750.00	29,750.00	
212	Keke Jacob	261,400.00	261,400.00	
213	Ikpa Francis	2,445,400.00	2,445,400.00	
214	Agowike Elias	8,970.00	8,970.00	
215	Ekeke Chidinma	16,860.00	16,860.00	
216	Eke Godiwn	46,022.00	46,022.00	
217	Emerike E.O.	3,339.00	3,339.00	
218	Elenwune Isdore	9,207.00	9,207.00	
219	Igwe Donatus	31,018.00	31,018.00	
220	Nneji Perpetua	284.00	284.00	
221	Ihezie Edith	31,726.00	31,726.00	
222	Iwuozo S.B.	58,048.00	58,048.00	
223	Keke Ignatius	7,536.00	7,536.00	
224	KorieAnthonia	19,500.00	19,500.00	
225	Manu Phili. O.	1,553,511.00	1,553,511.00	
226	Mbaji Comfort	10,040.00	10,040.00	
227	Ndukwu Maurice	26,520.00	26,520.00	
228	Nwobeiwu Donatus	7,148.00	7,148.00	

229	Ndukwu Godine	20,000.00	20,000.00	
230	Nwodu Samuel	129,620.00	129,620.00	
231	Nwaogwugwu Peter	44,922.00	44,922.00	
232	Onuoha Angelina	41,653.00	41,653.00	
233	Onuoha Christopher	38,167.00	38,167.00	
234	Ogu I.O.	2,694,307.26	2,694,307.26	
235	Osueke Michael	13,624.00	13,624.00	
236	Okereke Okechukwu	5,248.00	5,248.00	
237	Ubaka Samuel	12,595.00	12,595.00	
238	Igwe Linus	80,000.00	80,000.00	
239	Nwachukwu Jude	300,000.00	300,000.00	
240	Ajomure V.C.	5,000.00	5,000.00	
241	Ohia C.N.	905,000.00	495,000.00	
242	Nnorom Faith	1,300,000.00	1,300,000.00	
243	Hon. Ogoke Prince	100,000.00	100,000.00	
244	Chukwunyere Magnus	70,000.00	70,000.00	
245	Nnorom Uchenna	1,280,000.00	1,280,000.00	
246	Egwuogwu D.O.	150,000.00	150,000.00	
247	Korie Leo	8,000.00	8,000.00	
248	Nwachukwu Isaac	443,652.00	443,652.00	
249	Njoku K.U	1,177,100.00	1,177,100.00	
250	Ogueri B.U	60,000.00	60,000.00	
251	Umunnakwe T.O	26,280.00	26,280.00	
252	Okeahialam Justina	50,000.00	50,000.00	
253	Chilaka Joseph	141,000.00	141,000.00	
254	Agomuo M.O	45,000.00	45,000.00	
255	Iwuanyanwu Emma	50,000.00	50,000.00	
256	Anoruo Uchenna	50,000.00	50,000.00	
257	Nwalika Romanus	50,000.00	50,000.00	
258	Onyenanu Martins E.	50,000.00	50,000.00	
259	Ahamefule Ifeanyi	50,000.00	50,000.00	
260	Udechukwu Des .C	50,000.00	50,000.00	
261	Owuamalam Amarachi	50,000.00	50,000.00	
262	Anyanwu J.A	20,000.00	20,000.00	
263	Okorafor Livinus	50,000.00	50,000.00	
264	Okeke R.C	70,000.00	70,000.00	
265	Iwuagwu Christopher	50,000.00	50,000.00	
266	Ndubueze T.U	2,035,000.00	2,035,000.00	
267	Nwaemeh K.J	9,520.00	9,520.00	
268	Maurie Ndukwe	25,000.00	25,000.00	
269	Abaneme Godwin	47,000.00	47,000.00	
270	Azubuike Chukwu	1,275,000.00	1,275,000.00	
271	Emedike Tobechi	5,000.00	5,000.00	
272	Igwe Linus	56,000.00	56,000.00	
273	Emedobi Festus	51,140.00	51,140.00	
274	Alaeto C.C (Mrs.)	60,000.00	60,000.00	
275	Emenike Chkwudic	16,000.00	16,000.00	
276	Ihedioka Peter	50,000.00	50,000.00	
277	Ike Rita	15,000.00	15,000.00	
278	Ikechukwu Nathan	8,000.00	8,000.00	
279	Chukwuocha F.C	2,658,600.00	2,658,600.00	
280	Anyawu C.C	85,000.00	85,000.00	
281	Nkemjika Angele Mma	1,850,403.00	1,796,403.49	

282	Anyanwu L.E	250,000.00	340,530.00	
283	L.O.C Njoku	8,718,512.93	18,688,512.93	
284	Nnamdi Caroline	492,500.00	492,500.00	
285	Ogbonna G.O	835,000.00	843,500.00	
286	Amajuonye L.	1,075,000.00	1,075,000.00	
287	Hon. Ama Noble	1,440,000.00	1,440,000.00	
288	Mbachu Edwin	627,600.00	627,600.00	
289	Hon. Uche A. D. C	340,000.00	340,000.00	
290	Hon. Oduemenam J.C	2,450,000.00	2,450,000.00	
291	Chukwu Joy	1,496,105.00	1,456,105.00	
292	Hon. Nnadozie	350,000.00	350,000.00	
293	Jieme J.C	1,749,000.00	1,749,000.00	
294	Nnamdi Anyanwu	599,500.00	599,500.00	
295	Madu Kenneth	2,500,000.00	2,500,000.00	
296	Nnorom A.I	5,000,000.00	5,000,000.00	
297	Mbika Okechukwu	63,000.00	63,000.00	
298	Onunobaku U.R	394,000.00	394,000.00	
299	Okpara H.U	414,000.00	414,000.00	
300	Emmanuel Chukwu	58,000.00	58,000.00	
301	Eziama Florence	2,290,000.00	2,290,000.00	
302	Eke M.E	67,863.00	67,863.00	
303	Hon. Ejelonu Udochukwu	4,500,000.00	4,500,000.00	
304	Anya Dithe Ibeawuchi	45,000.00	45,000.00	
305	Eze Agumanu J.K	100,000.00	100,000.00	
306	Azubuike Chikodi	400,000.00	400,000.00	
307	Iwuagwu Christopher	30,000.00	30,000.00	
308	Iwu B.U	1,941,444.00	1,941,444.00	
309	Ajonuma Cyprian	1,700.00	1,700.00	
310	Aguchukwu Hyginus	26,000.00	11,000.00	
311	Ibe Eucharia	63,000.00	63,000.00	
312.	Mrs Akpasuo C.N	3,000.00	3,000.00	
313.	Dike R.O	850,000.00	850,000.00	
314.	Ebuka Festus	112,500.00	112,500.00	
315.	Ibediugha Cyprian O.	70,000.00	70,000.00	
316.	Mathias Okpara	450,000.00	450,000.00	
317.	Nick Obijuru	300,000.00	300,000.00	
318.	Nkemdirim P.S	300,000.00	300,000.00	
319.	Benjamin Mbachu	550,000.00	550,000.00	
320.	Nze L.E	30,000.00	30,000.00	
321.	Arinze Azubuike	150,000,00	150,000,00	
322.	Eletou R.O	14,000.00	14,000.00	
323.	Edward Ekelenye	185,000.00	185,000.00	
324.	Abazie Festus	35,000.00	35,000.00	
325.	Mbama Michael	60,000.00	60,000.00	
326.	Nwaigwe Odinaka	50,000.00	50,000.00	
327.	Njoku Ibeawuchi	200,000.00	200,000.00	
328.	Mojekwu Chukwudi	105,000.00	105,000.00	
329.	Nwoha Theophine	92,000.00	92,000.00	
330.	Njoku Innocent	60,000.00	60,000.00	
331.	Nduka Emka	2,000.00	2,000.00	
332.	Nkume T.E	43,000.00	43,000.00	
333.	Uzoigwe Chinenye	2,743,000.00	8,743,000.00	
334.	Uchegbu Uloma	33,250.00	33,250.00	

335.	Nwaodu Felix C.	17,000.00	17,000.00	
336.	K.I. Amadi	320,000.00	320,000.00	
337.	Chukwu B.C	100,000.00	100,000.00	
338.	Sussan Ukaeje	100,000.00	100,000.00	
339.	Mazi Franca	2,000.00	2,000.00	
340.	Njoku Peter	63,000.00	63,000.00	
341.	Nnorom G.C	34,726.00	34,726.00	
342.	Nwodu Samuel	74,440.00	74,440.00	
343.	Nwaogwugwu Peter	225,000.00	225,000.00	
344.	Njoku Cecilia	74,000.00	74,000.00	
345.	Nlemedim S.A	3,400.00	3,400.00	
346.	Njoku Eunice	60,000.00	60,000.00	
347.	Nwaiwu Emma	125,000.00	425,000.00	
348.	Njoku B.E	550,000.00	550,000.00	
349.	Ukaegbu Paulist	10,000.00	10,000.00	
350.	Orji Monica	20,000.00	20,000.00	
351.	Osuji M.C.	71,215.00	71,215.00	
352.	Binago Boniface	34,687.00	34,687.00	
353.	Lota A.M	180,000.00	180,000.00	
354.	Njoku C.C	1,065,000.00	1,065,000.00	
355.	Nwachukwu Kingsley	2,000.00	2,000.00	
356.	Nwaigwe Assumpta	40,000.00	40,000.00	
357.	Nze-na-ozo Dr. A.O. Ibe	440,000.00	440,000.00	
358.	Nneji Perpetua	1,600.00	1,600.00	
359.	Mbagwu Louis	80,000.00	80,000.00	
360.	Nkwocha Ethel	1,878,000.00	1,878,000.00	
361.	Ndukwe God line	45,000.00	45,400.00	
362.	Nwekwo Fanny	125,500.00	125,500.00	
363.	Njoku S.V.E	225,500.00	225,500.00	
364.	Kubiri Valentine	3,000.00	3,000.00	
365.	Nwadike I.O	704,780.00	704,780.00	
366.	Ndukwe O.W	60,000.00	60,000.00	
367.	Chukwuemeka B.U	140,000.00	140,000.00	
368.	Nwaigwe Odinaka	1,541,000.00	1,541,000.00	
369.	Onyenegecha Mercy	2,150,000.00	2,150,000.00	
370.	Amadi Chidi	2,500.00	2,500.00	
371.	Eze Theresa	1,500.00	1,500.00	
372.	Igwe Elizabeth	3,000.00	3,000.00	
373.	H.C Chukwuka	3,000.00	3,000.00	
374.	Egbuawa E.O	2,835,000.00	2,835,000.00	
375	Iwuanyanwu Godwin	3,000.00	3,000.00	
376	Madu Loveline N	41,000.00	21,000.00	
376	Lady Chioma Ogoke	1,721,000.00	1,721,000.00	
377	Sundry Staff	430,000.00	430,000.00	
378	Mbah R.I	10,000.00	10,000.00	
379	Nwadike Chikaobi	220,000.00	220,000.00	
380	CSP Ike Nwosu	100,000.00	100,000.00	
381	NwokorieTochi	110,000.00	110,000.00	
382	Prince KelechiIwueze	470,000.00	50,000.00	
383	Onuoha John N.	7,000.00	7,000.00	
384	Ebirim Philip	30,000.00	10,000.00	
385	Okoroafor Ifeanyi	11,000.00	11,000.00	
386	Maduawuchi Chinyere	100,000.00	100,000.00	

388	Ike Paul	10,000.00	10,000.00	
389	Onyekuru .N.	20,000.00	20,000.00	
390	Alim Marcellinus	252,000.00	252,000.00	
391.	Igwebuike Kyrian	410,000.00	410,000.00	
392.	Iwuanyanwu Roseline	250,000.00	250,000.00	
393.	Osuji Raymond	50,000.00	50,000.00	
394.	Ngozi Onyeukwu	1,274,542.27	1,274,542.27	
395.	Chukwu Emmanuel	11,000.00	11,000.00	
396.	Okereke Okechukwu	75,000.00	75,000.00	
397.	Donatus Igwe	7,500.00	7,500.00	
398.	Egbukwu G.O.	123,257.00	103,257.00	
399.	Elendu A.P.	482,667.00	482,667.00	
400.	Lemchi C.E.	65,000.00	55,000.00	
401.	Ubani Lawrence .N.	5,000.00	5,000.00	
402.	Ehosiem Salome	5,000.00	5,000.00	
406.	Anyawu Josephine	8,400.00	8,400.00	
407.	Val Onyekwere	4,000.00	4,000.00	
408.	Nnadi Caroline	35,000.00	35,000.00	
409.	Curtis Njoku	50,000.00	50,000.00	
410.	Jude Nwokenkwo (Hon.)	400,000.00	400,000.00	
411.	Chukwu J.E.	20,000.00	20,000.00	
412.	Onyenere Gloria	25,000.00	25,000.00	
413.	Edward Ekelenye	185,000.00	185,000.00	
414.	Igwe Donatus	9,000.00	9,000.00	
415.	Nwigwe Anayo	83,200.00	33,700.00	
416.	Amadi Chidi	75,000.00	75,000.00	
417.	Igwe Elizabeth	120,040.00	120,040.00	
418.	Maduawuchi C.C.	2,500.00	2,500.00	
419.	Iheonunekwu Philo	5,000.00	5,000.00	
420.	Eletuo K.C.	110,000.00	110,000.00	
421.	Hon. Harry Ogoke	300,000.00	300,000.00	
422.	C.I. Onyenobi	10,000.00	287,000.00	
423.	Roselyn Okeke	15,000.00	15,000.00	
424.	Ugoh J.C.	15,000.00	15,000.00	
425.	Njoku Eunice	7,000.00	7,000.00	
426.	Ijeoma Chukwukadibia	360,000.00	360,000.00	
427.	James Orih Obuenyi	10,000.00	10,000.00	
428.	Nwaiwu Lucy	50,000.00	50,000.00	
429.	Okpara Damian	622,000.00	622,000.00	
430	Nwogu Christy	216,000.00	216,000.00	
431.	Durueburuo N.F.	328,000.00	328,000.00	
432	Hon. Chike Orjiakor	4,399,505.00	10,812,740.00	
433.	Amadi Chidi	2,000.00	2,000.00	
434.	Mbadim Godwin	5,000.00	5,000.00	
435.	Ike Paul	5,000.00	5,000.00	
436	Okorie Mary	10,000.00	10,000.00	
437.	Okechi Laurita	94,000.00	54,400.00	
438.	Okorie Marry Calista	471,000.00	468,000.00	
439.	Nkume Caroline	3,000.00	30,000.00	
440.	Ibe V.U.	10,000.00	10,000.00	
441	Ogu C.O.	15,000.00	15,000.00	
442.	L.E. Anyawu	187,300.00	187,300.00	
443	Onwuchuruba Obinwanne	600,000.00	0.00	

444	Onuoha Franca	60,000.00	0.00	
445	Nwachukwu Joy	660,000.00	0.00	
446	Osuagwu A. O.	50,000.00	0.00	
	Sub-Total Personal Advances	**192,812,637.35**	**219,586,431.35**	
	GRAND TOTAL SERVICE ADVANCES	**336,662,002.35**	**243,186,431.35**	

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	(4,083,345.24)	0.00	(4,083,345.24)	(4,083,345.24)
	Value Added Tax (VAT)	6,152,016.65	5,000,000.00	1,152,016.65	6,152,016.65
	Withholding Tax (WHT)	2,398,250.00	0.00	2,398,250.00	2,398,250.00
	Sub-Total Unremitted Taxes	**4,466,921.41**	**5,000,000.00**	**(533,078.59)**	**4,466,921.41**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	(4,864,678.00)	0.00	(4,864,678.00)	(4,864,678.00)
	NULGE Branch Dues	729,046.25	0.00	729,046.25	729,046.25
	NULGE Welfare	2,659,666.90	1,000,000.00	1,659,666.90	2,659,666.90
	MHWU	300,000.00	0.00	300,000.00	300,000.00
	NANNM Nurses Dues	(875,742.00)	0.00	(875,742.00)	(875,742.00)
	Ehime Staff Welfare Scheme	1,902,437.00	1,000,000.00	902,437.00	1,902,437.00
	Education Welfare Dues	11,000.00	0.00	11,000.00	11,000.00
	HSSWA	274,869.00	0.00	874,869.00	874,869.00
	SSWA	1,240,407.00	0.00	634,347.00	1,240,407.00
	Administration Staff Welfare	1,714,607.00	0.00	1,714,607.00	1,714,607.00
	Agric Staff	24,500.00	0.00	25,500.00	25,500.00
	Works Staff	3,600.00	0.00	3,600.00	3,600.00
	Medical and Health Dues	1,052,810.00	0.00	1,052,810.00	1,052,810.00
	Finance Staff	14,600.00	0.00	14,600.00	14,600.00
	Sub-Total Unremitted Deductions	**4,182,063.15**	**2,000,000.00**	**2,182,063.15**	**4,182,063.15**
	Grand Total Unremitted Deductions	**8,648,984.56**	**7,000,000.00**	**1,648,984.56**	**8,648,984.56**

16	**DEPOSITS:**		
		2018 **N'm**	2017 N'm
1	**Sunday Unclaimed Salaries**	857,673.00	857,673.00
2	**Dennis Agu**	300,000.00	300,000.00
3	**Sundry Audit Education**	8,000.00	8,000.00
4	**Ekwedike C.**	4,000.00	4,000.00
5	**Ebisike John**	2,000.00	2,000.00
6	**Amarachi I**	53,890.00	53,890.00
7	**Onuoha Innocent**	25,656.00	25,656.00
8	**Anyanwu Romanus**	10,000.00	10,000.00
9	**Onyemaechi James**	4,240.00	4,240.00
10	**Oham Chukwuma**	4,299.00	4,299.00
11	**Uche David**	1,000.00	1,000.00
12	**Ukpan H.O**	20,372.00	20,372.00
13	**Eugene Akurgbu**	6,012.00	6,012.00
14	**Uche Daniel**	1,000.00	1,000.00
15	**WALC Member**	4,000.00	4,000.00
16	**Manu P.O**	19,885.00	19,885.00
17	**Oyibo Mbano**	268,407.00	268,407.00
18	**Osuagwu F.M**	140,746.00	140,746.00
19	**Grace Ezeji**	18,478.00	18,478.00
20	**Emeka Agbagwara**	5,000.00	5,000.00
21	**Ekeke Chidimma**	41,697.00	41,697.00
22	**Osuneke Simeon**	9,780.00	9,780.00
23	**Ogoke C.A**	19,455.00	19,455.00
24	**Odoemena Anthan**	8,179.00	8,179.00
25	**Odoemena Angelina**	30,007.00	30,007.00
26	**Ononiwu Athan**	20,736.00	20,736.00
27	**Obi Stella U.**	20,428.00	20,428.00
28	**Nwodu Joseph**	9,239.00	9,239.00
29	**OguAhuemeze**	4,000.00	4,000.00
30	**Ike Beatrice and 1 other**	5,000.00	5,000.00
31	**Isiehime Development Area**	125,775.00	125,775.00
32	**Anyanwu Simeon**	10,343.00	10,343.00
33	**Ndukwe C.N**	152,868.00	152,868.00
34	**Felix Nwodu**	20,595.89	20,595.89
35	**Okoroafor E.C**	40,195.00	40,195.00
36	**Elemgwa Mary Jane**	12,870.00	12,870.00
37	**Osuji Agnes**	12,000.00	12,000.00
38	**Oceanic Bank**	31,575.00	31,575.00
39	**Nwasike S.C**	300,000.00	300,000.00
40	**Njoku C.C**	5,150.00	5,150.00
41	**Frist Bank PLC**	772,000.00	772,000.00
42	**Onuoha E.O**	23,247.00	23,247.00
43	**Onuoha Bruno**	436,367.00	436,367.00
44	**Sterling Bank PLC**	10,000.00	10,000.00
45	**Eugnen Okoro**	5,000.00	5,000.00
46	**Nwokedi Love**	39,780.00	39,780.00
47	**Obi Donatus**	38,945.00	38,945.00

48	**Anyanwu Everstus**	23,720.00	23,720.00
49	**Ogbonna Ngozi**	32,880.00	32,880.00
50	**Okoro Ijeoma**	15,000.00	15,000.00
51	**G.C Nnorom**	(5,000.00)	(5,000.00)
52	**P.T.F Nkemjika Angela**	(3,812.00)	(3,812.00)
53	**Chilaka Joseph/ Ethel Nwokwo**	999,000.00	999,000.00
54	**Nworu Anthony (Unclaimed Salary)**	44,335.00	44,335.00
55	**Emeforanu Obiageli**	20,915.00	20,915.00
56	**Ogubueke Munachiso**	10,000.00	10,000.00
57	**Federal Polytechnic Abuja**	7,486,000.00	7,486,000.00
58	**Nkwocha Ethel**	999,000.00	999,000.00
59	**Sundry Civil Defense**	30,000.00	30,000.00
60	**Oral Communicator**	100,000.00	100,000.00
61	**Sundry Staff**	27,800.00	27,800.00
62	**MTN MAST**	80,000.00	80,000.00
	Total Deposits	**13,820,727.89**	13,820,727.89

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	107,018,592.00	26,386,099.60	4,863,652.33	39,556,594.16	**177,824,938.09**
2	February	66,754,203.00	29,386,099.60	4,863,652.33	39,556,594.16	**140,560,549.09**
3	March	29,834,026.86	26,386,099.60	4,863,652.33	39,556,594.16	**100,640,372.95**
4	April	67,108,276.86	29,386,099.60	4,863,652.33	39,556,594.16	**140,914,622.95**
5	May	2,286,081.93	26,386,099.60	4,863,652.33	39,556,594.16	**73,092,428.02**
6	June	34,626,076.86	29,386,099.60	4,863,652.33	39,556,594.16	**108,432,422.95**
7	July	7,440,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**78,246,346.09**
8	August	33,041,076.36	29,386,099.60	4,863,652.33	39,556,594.16	**106,847,422.45**
9	September	71,433,862.72	26,386,099.60	4,863,652.33	39,556,594.16	**142,240,208.81**
10	October	32,321,443.00	29,386,099.60	4,863,652.33	39,556,594.16	**106,127,789.09**
11	November	122,654,424.00	26,386,099.60	4,863,652.33	39,556,594.16	**193,460,770.09**
12	December	101,114,228.50	29,386,099.60	4,863,652.33	39,556,594.16	**174,920,574.59**
	Total	**675,632,292.09**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,561,308,445.17**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	0.00	69,540.00
	February	0.00	77,500.00
	March	0.00	95,660.00
	April	0.00	0.00
	May	0.00	222,900.00
	June	0.00	198,900.00
	July	0.00	97,300.00
	August	0.00	0.00
	September	0.00	0.00
	October	0.00	0.00
	November	0.00	0.00
	December	0.00	0.00
	Total	**0.00**	**761,000.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ezinihitte Mbaise Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ezinihitte Mbaise Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Ezinihitte Mbaise Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Ezinihitte Mbaise Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts ofEzinihitte Mbaise Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Ezinihitte Mbaise Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Ezinihitte Mbaise Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
3,829,511,423.00	Statutory Allocation from JAAC	1	1,432,430,573.20	809,880,067.04
9,292,800.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
5,500,000.00	Capitation Rate		0.00	0.00
9,924,850.00	Property Rate		0.00	0.00
24,742,000.00	Licenses, Fines, Fees and Royalty		344,700.00	317,300.00
8,250,000.00	Earnings from Commerce		58,700.00	844,500.00
100,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,010,202,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
4,897,523,073.00	**Total Revenue**		403,400.00	1,161,800.00
	Total Inflow from Operating Activities (A)		1,432,833,973.20	811,041,867.00
	Payments:			
681,288,789.00	Personnel Cost	5	787,592,189.31	613,986,767.57
48,372,290	Overhead Cost	6	62,631,139.94	104,285,468.15
0.00	Security. Vote	7	4,000,000.00	0.00
0.00	Integrated Farm Projects	8	12,840,000.00	4,480,000.00
4,149,092,473.00	Capital Expenditure	9	565,756,259.26	102,610,850.70
0.00	Interest Payment		0.00	0.00
4,878,753,502.00	**Total Outflow from Operating Activities (B)**		**1,432,819,588.51**	**825,363,086.42**
18,769,521.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**14,384.69**	**(14,321,219.38)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00

0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		14,384.69	**(14,321,219.38)**
0.00	**Cash and its Equivalent as at 1/1/18**		**32,349,168.30**	**46,670,387.68**
0.00	**Cash and its Equivalent as at 31/12/18**		**32,363,552.99**	**32,349,168.30**

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	6,826,337.70	22,546.37
Bank	11	25,537,215.29	32,326,621.93
Total Liquid Assets (A)		**32,363,552.99**	**32,349,168.30**
Investments and Other Cash Assets			
Salary Advance	12	1,598,626.01	1,598,626.01
Imprest	13	25,735,000.00	18,120,000.00
Service Advance	14	279,799,694.20	277,400,964.20
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**307,133,320.21**	**297,119,590.21**
TOTAL ASSETS C = (A + B)		**339,496,873.20**	**329,468,758.51**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		277,854,160.68	267,826,045.99
Unremitted Deductions	15	47,841,058.50	47,841,058.50
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**325,695,219.18**	**315,667,104.49**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	13,801,654.02	13,801,654.02
Total Other Liabilities (F)		**13,801,654.02**	**13,801,654.02**
TOTAL LIABILITIES G = (D + E +F)		**339,496,873.20**	**329,468,758.51**

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3 STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
276,419,165.37	**OPENING BALANCE 1/1/18**		**267,826,045.99**	**0.00**	**0.00**	**0.00**	**(267,826,045.99)**
	REVENUE:						
809,880,067.04	Statutory Allocation from JAAC	1	1,432,450,573.20	3,829,511,423.00	3,829,511,423.00	0.00	2,397,080,849.80
0.00	State Government IGR	2	0.00	9,292,800.00	9,292,800.00	0.00	9,292,800.00
	Internally Generated Revenue	3					
0.00	Capitation Rate		0.00	5,500,000.00	5,500,000.00	0.00	5,500,000.00
0.00	Property Rate		0.00	9,924,850.00	9,924,850.00	0.00	9,924,850.00
317,300.00	Licenses, Fines, Fees and Royalty		344,700.00	24,742,000.00	24,742,000.00	0.00	24,397,300.00
844,500.00	Earnings from Commerce		58,700.00	8,250,000.00	8,250,000.00	0.00	8,191,300.00
0.00	Rent on Local Govt. Property		0.00	100,000.00	100,000.00	0.00	100,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	Miscellaneous		0.00	1,010,202,000.00	1,010,202,000.00	0.00	0.00
1,161,800.00	Internally General Revenue		403,400.00				
0.00	Other Capital Receipts	4	0.00	0.00	0.00	0.00	0.00
1,087,461,032.41	**Total Revenue (A)**		**1,700,660,019.19**	**4,897,523,073.00**	**4,897,523,073.00**	**0.00**	**3,464,689,099.80**
	EXPENDITURE						
615,634,581.89	Personnel Cost	5	787,592,189.31	681,288,789.00	681,288,789.00	0.00	106,303,400.31
101,389,553.83	Overhead Cost	6	69,457,409.91	48,372,290.00	48,372,290.00	0.00	21,085,119.94
102,610,850.70	Capital Expenditure	9	565,756,259.29	4,149,092,423.00	4,149,092,423.00	0.00	3,583,336,213.17
819,634,986.42	**Total Expenditure (B)**		**1,422,805,858.51**	**4,878,753,502.00**	**4,878,753,502.00**	**0.00**	**3,455,947,693.49**
267,826,045.99	**Operating Balance**		**277,854,160.68**	**18,769,521.00**	**18,769,521.00**	**0.00**	**8,741,406.31**
	APPROPRIATIPONS/TRANSFERS:						
267,826,045.99	Transfer to Capital Development Fund		**277,854,160.68**	**18,769,521.00**	**18,769,521.00**	**0.00**	**8,741,406.31**
267,826,045.99	**Closing Balance**		**277,854,160.68**	**18,769,521.00**	**18,769,521.00**	**0.00**	**8,741,406.31**

EZINIHITTE MBAISE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**518,387,753.36**	**0.00**	**0.00**	**0.00**	**(518,387,753.36)**
	ADD REVENUE						
267,826,045.99	**Transfer From Consolidated Revenue Fund**		277,845,160.00	0.00	0.00	0.00	(411,623,314.68)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
620,998,604.06	**TOTAL REVENUE**		**796,241,913.36**	**0.00**	**0.00**	**0.00**	**(796,241,913.36)**
	LESS CAPITAL EXPENDITURE						
102,610,850..70	**Capital Expenditure Sector**	9	565,756,25929	4,149,092,473.00	4,149,092,473.00	0.00	3,583,336,213..71
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
102,610,850..70	**TOTAL CAPITAL EXPENDITURE**		565,756,25929	4,149,092,473.00	4,149,092,473.00	0.00	3,583,336,213..71
	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
518,387,753.36	**Closing Balance**		230,485,654..07				

EZINIHITTE MBAISELOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018				2017
			Actual		Budgeted	Variance	Actual
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**		₦'m	₦'m	₦'m	₦'m	₦'m
1	**A – SHARE OF STATUTORY ALLOCATION FROM JAAC**						
	Net Share of Statutory Allocation from JAAC	**1**	1,432,430,573.20	1,432,430,573.20	3,829,511,423.00	2,397,080,849.80	809,880,067.04
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	0.00	105,000,000.00	105,000,000.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	0.00	482,804,742.00	482,804,742.00	0.00
	Total (Gross) JAAC Allocation to the Local Government		**1,432,430,573.20**	**1,432,430,573.20**	**4,417,316,165.00**	**2,993,885,591.80**	809,880,067.04
	VALVE ADDED TAX:						
	Share of Value Added Tax		0.00	0.00	280,673,968.00	280,673,968.00	0.00
	Total Value Added Tax		**0.00**	**0.00**	**280,673,968.00**	**280,673,968.00**	**0.00**

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVERNMENT INTERNALLY GENERATED REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**9,292,800.00**	**9,292,800.00**
	Total State Government Internally Generated Revenue	**0.00**	**9,292,800.00**	**9,292,800.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	4,500,000.00	4,500,000.00
	Arrears of Capitation Rate	0.00	1,000,000.00	1,000,000.00
	Sub-Total Capitation Rate	**0.00**	**5,500,000.00**	**5,500,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate			
	Commercial Buildings	0.00	9,924,850.00	9,924,850.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	**0.00**	**9,924,850.00**	**9,924,850.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	100,000.00	100,000.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	0.00	0.00
	Liquor License (Wine/ Beer)	0.00	500,000.00	500,000.00
	Native Liquor License	0.00	60,000.00	60,000.00
	Wheelbarrow License Fees	0.00	200,000.00	200,000.00
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	0.00	0.00
	Buses/Commercial Vehicles Emblems (various)	0.00	500,000.00	500,000.00
	Registration of Buses/Commercial Vehicles	0.00	2,000,000.00	2,000,000.00
	Operational Business Permit	9,500.00	0.00	(9,500.00)
	Motorcycle License Fees	0.00	620,000.00	620,000.00
	Eating House License Fees	0.00	0.00	0.00
	Kiosk License Fees	0.00	55,000.00	55,000.00
	Bakery House License Fees	0.00	10,000.00	10,000.00
	Hotel Fees	0.00	0.00	0.00

	Auctioneers License Fees	0.00	85,000.00	85,000.00
	Canon Shooting License Fees	0.00	100,000.00	100,000.00
	Customary Marriage Registration Fees	10,000.00	6,965,000.00	(6,955,000.00)
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	6,965,000.00	6,696,000.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees (Various)	0.00	0.00	0.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	20,000.00	20,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	125,000.00	125,000.00
	Identification/Oath Fees	0.00	2,000,000.00	2,000,000.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	0.00	0.00
	Poundage Fees/Sales of Strayed Animal	0.00	120,000.00	120,000.00
	Registration of Birth and Death	50,400.00	1,000,000.00	949,600.00
	Dispensary Fees	0.00	500,000.00	500,000.00
	Maternity Fees	274,800.00	500,000.00	225,200.00
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	0.00	500,000.00	500,000.00
	Tender Fees	0.00	250,000.00	250,000.00
	Building Plan Checking fees	0.00	50,000.00	50,000.00
	Sand Excavation Fees	0.00	1,000,000.00	1,000,000.00
	Cottage Industry Fees	0.00	100,000.00	100,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	0.00	0.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	0.00	0.00
	Ingredient Grinding License Fees	0.00	5,000.00	5,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	5,000.00	5,000.00
	Welding Machine License Fees	0.00	0.00	0.00
	Electronics Radio/Television Workshop License Fees	0.00	5,000.00	5,000.00
	Blacksmith Workshop License Fees	0.00	10,000.00	10,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	0.00	0.00
	Battery Charger License Fees	0.00	0.00	0.00
	Printing Press License Fees	0.00	5,000.00	5,000.00
	Vulcanizer License Fees	0.00	5,000.00	5,000.00
	Panel Beater License Fees	0.00	5,000.00	5,000.00
	Motor Spare Parts License Fees	0.00	30,000.00	30,000.00
	Clock/Watch Repair License Fees	0.00	5,000.00	5,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	6,000.00	6,000.00
	Motor Mechanical Workshop License Fees	0.00	40,000.00	40,000.00
	Building Material License Fees	0.00	50,000.00	50,000.00

	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	0.00	0.00
	Block Making with Machine License Fees	0.00	0.00	0.00
	Sewing Institute License Fees	0.00	15,000.00	15,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	15,000.00	15,000.00
	Water Borehole Commercial License Fees	0.00	96,000.00	96,000.00
	Local Hair Barbing/Plating License Fees	0.00	10,000.00	10,000.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	60,000.00	60,000.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sale of Stores Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	0.00	0.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	0.00	0.00
	Building Plan Inspection Fees	0.00	50,000.00	50,000.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**344,700.00**	**24,742,000.00**	**24,397,600.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	3,000,000.00	3,000,000.00
	Motor Park Toll	58,700.00	2,250,000.00	2,191,300.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	3,000,000.00	3,000,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	0.00	0.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**58,700.00**	**8,250,000.00**	**8,191,300.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	100,000.00	100,000.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**100,000.00**	**100,000.00**
3.6	**INTEREST/REPAYMENTS AND DIVIDENDS:**			

3.6.1	**INTEREST/REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	GRAND TOTAL GRANTS/AID AND RE-IMBURSEMENTS	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	3,202,000.00	3,202,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00

	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	7,000,000.00	7,000,000.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**1,010,202,000.00**	**1,010,202,000.00**
	GRAND TOTAL INTERNALLY GENERATED REVENUE	**403,400.00**	**1,058,718,850.00**	**1,058,315,450.00**
4	**OTHER REVENUE SOURCES OF THE LOCAL GOVT:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	9,313,983.12	78,505,470.00	69,191,486.88
	The Legislative	17,250,000.00	63,174,550.00	45,924,550.00
	Community Government Councils	0.00	15,120,000.00	15,120,000.00
	Sub-Total Consolidated Revenue Fund Charges	**26,563,983.12**	**156,800,020.00**	**130,236,036.88**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	85,502,284.35	126,510,980.00	41,008,695.65
	Finance	45,476,022.25	62,441,814.00	16,965,791.75
	Medical and Health	167,175,134.40	231,261,368.00	64,086,233.60
	Planning Research and Statistics	2,923,571.00	11,849,512.00	8,925,941.00
	Agricultural and Natural Resources	17,315,452.00	28,325,332.00	11,009,880.00
	Works, Transport and Housing	13,630,362.00	31,273,973.00	17,643,611.88
	Information, Education and Social Welfare	13,301,357.00	24,625,790.00	11,324,433.00
	Salary & Allowancies to Primary Education Teachers & Members of Council of Traditional Rurals	410,997,023.19	0.00	(410,997,023.19)
	Sub-Total Personnel Cost	**756,321,206.19**	**516,288,769.00**	**240,032,437.19**
5.3	**SUNDRY UNITS (NON-CORE STAFF):**			
	Adult Instructors	2,563,000.00	500,000.00	(2,063,000.00)
	NYSC Corp Member	45,000.00	1,500,000.00	1,455,000.00
	Postal Agents	1,251,000.00	2,700,000.00	2,249,000.00
	Disable Persons	0.00	0.00	2,700,000.00
	IT Students	0.00	0.00	0.00
	Road Cleaners	0.00	0.00	0.00
	Casual Security Men	848,000.00	0.00	848,000.00

	GRAND TOTAL SALARIES AND WAGES	**4,707,000.00**	**8,200,000.00**	**3,493,000.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	433		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	42		
	Total Number of Employees at the End of the Year	391		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	2,821,000.00	8,950,000.00	6,129,000.00
	Utility Services	45,000.00	920,000.00	875,000.00
	Telephone and Postal Services	0.00	900,000.00	900,000.00
	Stationery and Printing	2,960,000.00	4,500,000.00	1,540,000.00
	Maintenance of Office Furniture and Equipment	1,000,000.00	4,152,290.00	3,152,290.00
	Maintenance of Vehicle and Capital Assets	2,976,265.00	2,100,000.00	(876,265.00)
	Consultancy and Professional Services	120,000.00	2,000,000.00	1,880,000.00
	Training, Staff Development and Welfare	0.00	12,000,000.00	12,000,000.00
	Entertainment and Hospitality	10,553,500.00	5,450,000.00	(5,103,500.00)
	Miscellaneous Expenses	8,838,769.21	2,700,000.00	(6,138,769.31)
	Provision of Service Materials	40,142,870.63	4,700,000.00	(35,442,870.63)
	Total Overhead Cost By Function	**69,457,409.94**	**48,372,290.00**	**19,057,750.69**
	Previous Year's Retired Advances	6,826,,270.00	0.00	(6,826,,270.00)
	Grand total Over Head Cost	**62,631,139.94**	**48,372,290.00**	**14,258,849.94**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT):**			
	The Council	6,583,200.00	15,952,000.00	9,368,800.00
	Administration	5,126,800.00	6,500,000.00	1,373,200.00
	Finance	7,923,269.31	6,200,000.00	(1,723,269.31)
	Medical and Health	6,000,000.00	6,200,000.00	200,000.00
	Planning Research and Statistics	879,995.00	3,500,000.00	2,620,005.00
	Agricultural and Natural Resources	2,000,000.00	2,350,000.00	350,000.00
	Works, Transport and Housing	828,270.50	6,220,000.00	5,371,729.50
	Information, Education and Social Welfare	4,587,004.50	1,450,290.00	31,367,714.50
	Provision of Service Materials	40,142,870.63	0.00	(40,142,870.63)
	Total Overhead Cost by Sector (Department)	**29,314,539.31**	**48,372,290.00**	**19,057,750.69**
	Previous Year Retirements	6,826,,270.00	0.00	(6,826,,270.00)
	Grand total Over Head Cost	**62,631,139.94**	**48,372,290.00**	**14,258,849.94**

7	**SECURITY VOTE**			
	Sub-Total	**4,000,000.00**	**0.00**	**(4,000,000.00)**
8	**INTEGARTED FARM**			
	Sub-Total	**12,840,000.00**	**0.00**	**(12,840,000.00)**
9	**CAPITAL EXPENDITURE:**			
	Other Capital Projects	0.00	3,134,092,423.00	3,134,092,423.00
	Rehabilitation of Road/Construction of Drainage	116,220,000.00	1,000,000,000.00	883,780,000.00
	Purchase /Maintenance of Motor Vehicles	15,000,000.00	15,000,000.00	0.00
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**565,756,259.26**	**4,149,092,423.00**	**3,583,336,163.74**

	LIQUID ASSETS:				
	CASH BALANCE:				
10	Cash-at-Hand			6,826,337.70	22,546.37
	Sub-Total Cash			**6,826,337.70**	**22,546.37**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. UBA Bank Plc	Integrated Farm	1004306422	218,585.54	109,145.60
	2. Zenith Bank Plc	Project Account	1015459766	(12,123.42)	0.00
	3. Zenith Bank Plc	Imprset Account	1013694730	1,159.23	(106.00)
	4. Zenith Bank Plc	Salary Account	1012704544	1,059,653.35	7,947,641.84
	5. ECO Bank Pc	No Disclosed	509374355	23,565.20	23,565.20
	6. Union Bank Plc	-do-	-do-	24,248,794.98	24,248,794.98
	7. Zenith Bank Plc	-do-	-do-	109,654.00	109,654.00
	8. Diamond Bank Plc	-do-	-do-	10,400.00	10,400.00
	9. FCMB Plc	-do-	-do-	1,000.00	1,000.00
	10. Okpofe MFB Ltd		12100023	(123,473.59)	(123,473.59)
	Sub-Total Bank			**25,537,215.29**	**32,326,621.93**
	Grand Total Liquid Assets			**32,363,552.99**	**32,349,168.30**
12	**SALARY ADVANCE**				
1	Odom Eugene			11,332.00	11,332.00
2	Njoku Rhoda			12,862.60	12,862.60
3	UwaOluchi			11,986.00	11,986.00
4	Ibekwe Godwin			8,500.00	8,500.00
5	Obasi John			5,500.00	5,500.00
6	Ndukwu Ambrose			39,252.41	39,252.41
7	Iheanacho Ann			14,274.75	14,274.75
8	Njoku Bernadine			9,900.00	9,900.00
9	OsuagwuAthan			12,013.70	12,013.70
10	Nwoke Nicholas			18,867.20	18,867.20
11	Uchenna Augustina			1,914.00	1,914.00
12	Caroline Uzoanya			3,217.50	3,217.50
13	DimgbaAkudo			20,025.50	20,025.50
14	Amadi B.O.			71,328.16	71,328.16
15	EluwIkechi			200,000.00	200,000.00
16	Ujowundu A.C. (Hon)			200,000.00	200,000.00
17	Nwangwu Uche (Hon)			80,000.00	80,000.00
18	Okeke F.C.			68,649.00	68,649.00
19	Osuagwu Dominic			11,613.00	11,613.00
20	Opara Sampson			20,514.00	20,514.00
21	Anufor J.U.			37,089.00	37,089.00
22	Akwukwuegbu Isaac			13,000.00	13,000.00
23	Njoku Victor E.			24,676.17	24,676.17
24	Ogbonna M.E.			59,604.00	59,604.00

25	Akujuobi E.C.O.	11,333.00	11,333.00
26	Ohale Julius	15,207.00	15,207.00
27	NwaohaFinbar	21,327.00	21,327.00
28	Onwukwe Christian	21,885.00	21,885.00
29	Osuma Francis	18,537.00	18,537.00
30	Uchegbulam Celestine	13,300.00	13,300.00
31	Onuoha Ijeoma	16,513.75	16,513.75
32	Amaike Livinus	28,000.00	28,000.00
33	Nwachukwu P.C.	13,300.00	13,300.00
34	Nwanedo Benedict	9,209.00	9,209.00
35	Nwanguma P.C.	19,536.00	19,536.00
36	Ogu Veronica	15,974.25	15,974.25
37	Onuegbulem M.O.	17,105.00	17,105.00
38	OzurumbaNduka	39,425.50	39,425.50
39	Ihekoronye Cinderella	13,250.00	13,250.00
40	Amadi Agnes	2,341.66	2,341.66
41	Nwaogu Vincent	14,162.50	14,162.50
42	Ogu Uchenna	16,513.75	16,513.75
43	Lemunna H.A.	63,210.00	63,210.00
44	Elemenba C.A.	19,544.00	19,544.00
45	Ukaegbu Martina	15,790.00	15,790.00
46	Chioma Elendu	12,681.00	12,681.00
47	Enweremba J.C.	18,898.00	18,898.00
48	Geoffrey	12,358.00	12,358.00
49	Sundry Staff (Recovery)	(321,823.46)	(321,823.46)
50	Iwuji Joy	38,064.00	38,064.00
51	Iheonunaekwu Dorothy	13,838.00	13,838.00
52	Azu Victor	165,917.72	165,917.72
53	A.C. Chikere	73,778.82	73,778.82
54	Ndukwu Ambrose	39,252.41	39,252.41
55	OguUchenna	30,642.00	30,642.00
56	Osuagwu Augustina C.	11,570.00	11,570.00
57	IbeEucharia C.	28,312.95	28,312.95
58	Odokara Charles	33,693.17	33,693.17
59	Amaechi John	79,860.00	79,860.00
	Sub-Total Salary Advance	**1,598,626.01**	**1,598,626.01**

13	**IMPREST:**		
1.	B. C. Ugboaja (DAGS)	1,500,000.00	1,500,000.00
2.	Steve Ibe O. (TR)	300,000.00	300,000.00
3.	Barr. E. C. Oduah (HPM)	250,000.00	250,000.00
4.	Jude Jieme (I/A)	455,000.00	455,000.00
5.	I.N. Ibecheozor	1,085,000.00	785,000.00
6.	Oluchi Nwokoro	1,085,000.00	785,000.00
7.	N.C. Akujiobi	810,000.00	785,000.00
8.	Camillus Aguocha	960,000.00	660,000.00
9.	Emeka Nnorom	360,000.00	360,000.00
10.	Leonard Nwosu	570,000.00	270,000.00
11.	Emenawuibe H.C.	20,000.00	20,000.00
12.	Hon. (Mrs.) Chioma Tycoon Onwumere (TC C/Man)	8,246,000.00	7,640,000.00
13.	Offor D.E.	395,000.00	95,000.00

14.	Iwuanyanwu Roseline C.	(140,000.00)	(140,000.00)
15.	Okereke C.N.	60,000.00	60,000.00
16.	Anyanwu C.O.C.	800,000.00	800,000.00
17.	Obani H.N.	30,000.00	30,000.00
18.	Justin Mbagwu	50,000.00	50,000.00
19.	Chris Nwaogu	50,000.00	50,000.00
20.	P.C. Inyama	50,000.00	50,000.00
21.	Josiah Echichie	50,000.00	50,000.00
22.	Vivian Ogu	50,000.00	50,000.00
23.	Chy Emma Anosike	400,000.00	50,000.00
24.	Emma Ahaghotu	50,000.00	50,000.00
25.	David Ezenwoke	50,000.00	50,000.00
26.	Nwosu Mezie	50,000.00	50,000.00
27.	Onyenere Innocent	50,000.00	50,000.00
28.	Orji Chidubem	50,000.00	50,000.00
29.	Onunekwu Florence	50,000.00	50,000.00
30.	Iwuanyanwu ,C. A. (DAGS)	300,000.00	300,000.00
31.	Emenyenu, S.M (Mrs.)	450,000.00	425,000.00
32.	Nwulu, G.N. (Mrs.) (Cashier)	575,000.00	425,000.00
33.	Eke Emmanuel	725,000.00	425,000.00
34.	Osuji B N D	670,000.00	370,000.00
35.	Damian Okpara	995,000.00	920,000.00
36.	Hon. Anyanwu Bob	2,400,000.00	0.00
37.	Hon. Lolo G. O. Ehirindu	350,000.00	0.00
38.	Manu Phil Onye (DAGS)	809,000.00	0.00
39.	Ihekoronye Calistus	100,000.00	0.00
40.	Ogbuji Samuel	200,000.00	0.00
41.	Sam – Kamange .I.	125,000.00	0.00
42.	Okere C. O.	200,000.00	0.00
43.	Onyensdiri Chimezie	100,000.00	0.00
	Sub- Total Imprest	**25,735,000.00**	**18,120,000.00**
14	**SERVICE ADVANCES:**		
14.1	**INTEGEATED FARM PROJECT:**		
	Mr. Ihekoronye Camillus	1,177,650.00	1,177,650.00
	Sub-Total Integrated Farm Project	**1,177,650.00**	**1,177,650.00**
14.2	**CHAPEL PROJECT**		
	Construction of Chapel	0.00	0.00
	Sub-Total Chapel Project	**0.00**	**0.00**
14.3	**GRADING OF ROADS:**		
1.	Hon. (Mrs.) Cioma Tycoon Onwumere	2,000,000.00	2,000,000.00
2.	Hon. Njoku Iyke	2,710,000.00	2,710,000.00
3.	Hon. Chief Ogu Justin	1,570,000.00	1,570,000.00
4.	Hon. Dr. Ifeanyi Nwachukwu	1,855,000.00	1,855,000.00
5.	Hon. Nwosu Silas	1,285,000.00	1,285,000.00
6.	Hon. (Mrs.) Chikezie	1,285,000.00	1,285,000.00

7.	Hon. Ogwunga Basil	1,855,000.00	1,855,000.00
8.	Hon. Onyenere, Innocent	1,305,000.00	1,305,000.00
9.	Hon. D. Brown	1,855,000.00	1,855,000.00
10.	Hon. Inyama Prince	1,855,000.00	1,855,000.00
11.	Hon. Chief Dr. Eke Hilary	1,855,000.00	1,855,000.00
12.	Hon. Anosike Emma	1,285,000.00	1,285,000.00
	Sub -Total Road Grading	**20,715,000.00**	**20,715,000.00**

14.4	**PERSONAL ADVANCES:**	**2018** **₦'m**	**2017** **₦'m**
1	Njoku Chibuzor	60,000.00	60,000.00
2	Nwokie Elizabeth	4,000.00	4,000.00
3	Okechukwu Goodluck	100,000.00	100,000.00
4	Ibe Eugene	2,000.00	2,000.00
5	Akuwudike (Mrs.) TR'S Wife	100,000.00	100,000.00
6	Osuagwu Kelechi (Mrs.)	100,000.00	100,000.00
7	Nwadike Chinagoro	3,000.00	3,000.00
8	Okpara Damian O. (DAGS)	1,220,000.00	1,220,000.00
9	Osuji Rosemary	30,000.00	30,000.00
10	Dr. Osuagwu Kelechi (SOLAD)	3,420,000.00	3,420,000.00
11	Nnorom Emeka	235,000.00	235,000.00
12	Anyanwu C. O. C.	620,000.00	620,000.00
13	Anyanwu Cynthia C.	44,630.00	44,630.00
14	Anyanwu A. I. (Mrs.)	18,000.00	18,000.00
15	Anyanwu John	200.00	200.00
16	Anyanwu Rose	3,000.00	3,000.00
17	Amadi E.E.	85,493.00	85,493.00
18	Amadi A.C.K.	2,000.00	2,000.00
19	Akanwa A.I.	14,054,849.62	14,054,849.62
20	Abanwe Zeph	3,855.00	3,855.00
21	Awujia A.C.	3,416.00	3,416.00
22	Anosike (Mrs.)	227,010.00	227,010.00
23	Agwatu H. N.	700.00	700.00
24	Amaefule Simon	1,660.00	1,660.00
25	Alichukwu Christian	20,600.00	20,600.00
26	Anurunwa F. C.	30,000.00	30,000.00
27	Azuka Marcellinus	4,080.00	4,080.00
28	Hon. Anthony C.	2,000.00	2,000.00
29	Echebiri	15,000.00	15,000.00
30	A.D.P. Owerri	1,170.00	1,170.00
31	Adimegwu S.O.S.	56,000.00	56,000.00
32	Anyanwu Reginald	32,750.00	32,750.00
33	Akwaja D.C	6,300.00	6,300.00
34	Anukam Vitus	10,000.00	10,000.00
35	Anuruo E.	27,500.00	27,500.00
36	Anufor J.U.	408,990.00	408,990.00
37	Amarizie Jonas	3,900.00	3,900.00
38	Akuchie D.O.	210,000.00	210,000.00
39	Akujuobi P.C.O.	54,500.00	54,500.00
40	AmaikeLivinus	1,000.00	1,000.00
41	AgadaOkey	380,000.00	380,000.00
42	Anufor Florence	30,000.00	30,000.00
43	Amaechi Agnes	1,300,000.00	1,300,000.00
44	Amadi B.O.	350.00	350.00
45	Anyanwu L.O.	1,588,200.00	1,588,200.00
46	Hon. Mark Adindu	745,000.00	745,000.00
47	Anosike Leonard	70,000.00	70,000.00
48	Ajunwoke Festus	50,000.00	50,000.00
49	Alozie Rowland	555,554.50	555,554.50
50	Agim Herbert C.	30,000.00	30,000.00

51	AmuguSerginus	56,800.00	56,800.00
52	AmanzeDikeocha	700,000.00	700,000.00
53	Agbai C.O.	510,000.00	510,000.00
54	Amaefule D.O.	1,600.00	1,600.00
55	Anosike A.U.	1,506,200.00	1,506,200.00
56	Aguguom C.J.	480,000.00	480,000.00
57	Aguoha C.O.	76,500.00	76,500.00
58	Agodike Stella	1,500.00	1,500.00
59	Amos Vidawu	4,500.00	4,500.00
60	Akano P.E.N.	502,000.00	502,000.00
61	Agbakwum Godwin C.	100,000.00	100,000.00
62	Buka Pinder	4,000.00	4,000.00
63	Chukwu M.O.	68,050.00	68,050.00
64	Cookey Christian	3,500.00	3,500.00
65	Chima A.A.	14,700.00	14,700.00
66	Chilaka Anthonia	3,726.12	3,726.12
67	Chukwuka H.C.	2,230.00	2,230.00
68	Hon. Chima Ray	28,000.00	28,000.00
69	Chukwunyere C.C.	71,000.00	71,000.00
70	Chilaka Magnus	55,100.00	55,100.00
71	Chima Remigius	9,000.00	9,000.00
72	Chukwuocha C.C.	100,000.00	100,000.00
73	Hon. Tim Azubuike	2,700,000.00	2,700,000.00
74	Anele C.U.	40,000.00	40,000.00
75	AmarachiAmanze	4,000.00	4,000.00
76	Chief Magistrate	230,000.00	230,000.00
77	Chairperson (Nguma P.)	290,000.00	290,000.00
78	AlozieChidiebere	7,237.84	7,237.84
79	Azu Victor	831,000.00	831,000.00
80	Alozie Isabella	18,500.00	18,500.00
81	Anaele B.C.	40,000.00	40,000.00
82	Akajuobi N.C.	215,000.00	215,000.00
83	Mrs. Akudike L.	449,824.68	449,824.68
84	Akuwudike C. Mrs.	700,000.00	700,000.00
85	Hon. Ahaneku R.I.C.	668,000.00	668,000.00
86	A.C. Chikere	450,000.00	450,000.00
87	Anyanwu G.O.	830,000.00	830,000.00
88	Edmund Ugorji	7,000.00	7,000.00
89	D.F.R.R.I.	12,000.00	12,000.00
90	Director World Trade Center Ow	1,440.00	1,440.00
91	Diala J.C.	43,270.00	43,270.00
92	Duru M.	2,000.00	2,000.00
93	Dike R.O.	460,000.00	460,000.00
94	Dike B.O	1,795,000.00	1,795,000.00
95	Dibia A.O.	210,000.00	210,000.00
96	Eke C.C. (Mrs.)	1,297,300.00	1,297,300.00
97	Nneka G.K.	2,144,143.00	2,144,143.00
98	Njoku C.O.A.	144,700.00	144,700.00
99	Hon. Nwachukwu Monique	330,000.00	330,000.00
100	Ndukwu V.O.	930,000.00	930,000.00
101	Njoku J.C.	20,000.00	20,000.00
102	Njoku Sophia	487,000.00	487,000.00

103	Njoku Patrick	4,150,000.00	4,150,000.00
104	Nkwuocha Ethel	67,000.00	67,000.00
105	Nwaiwu Stephen	2,000.00	2,000.00
106	Nwosu Leonard	30,000.00	(10,000.00)
107	Nwaru Bede	258,000.00	258,000.00
108	Nwagubor Edwin	218,600.00	218,600.00
109	Nwagwu Ben	104,000.00	104,000.00
110	Orih C.O. (Chief)	14,776.50	14,776.50
111	Okpokiri V.A.	300.00	300.00
112	Okechukwu V.A.	278.97	278.97
113	Odom M.U.	2,800.00	2,800.00
114	Orji B.A.	8,000.00	8,000.00
115	Osuagwu J.N.	31,999.00	31,999.00
116	Oguh R.N. (Mrs.)	2,232,130.00	2,232,130.00
117	Onyenchido Olivia	672.00	672.00
118	Obierofu E.M.O.	6,915.00	6,915.00
119	Ofulaka T.E.	5,000.00	5,000.00
120	Okorie I.O.	400.00	400.00
121	Odom U.	39,132.00	39,132.00
122	Osueke Rufus	333.00	333.00
123	OkparaKelechi	10,000.00	10,000.00
124	Obasi Justin	313.34	313.34
125	Onyeaju C.U.	520.00	520.00
126	Ogu B.O.	82,250.00	82,250.00
127	Ojimadu C	16,390.00	16,390.00
128	Okonkwo Chika	98,660.00	98,660.00
129	Ogulewe G.M.	2,000.00	2,000.00
130	OnyechidoIkechi	302,440.00	302,440.00
131	Ogu Veronica	1,335,000.00	1,335,000.00
132	Odoemena Catherine	800.00	800.00
133	Onwuka G.C. (Mrs.)	51,600.00	51,600.00
134	Hon. OhiaEleazar	10,000.00	10,000.00
135	Orji Nnamdi (Hon)	4,050.00	4,050.00
136	Onwuka S.	539.00	539.00
137	Osonma Francis	27,598.00	27,598.00
138	Onyekwe Hillary	550.00	550.00
139	Ogundu R. (Mrs.)	176,000.00	176,000.00
140	Obasi M. (Hon.)	3,000.00	3,000.00
141	Onuoha Longinus	95,000.00	95,000.00
142	OsimiriMalachy	215,000.00	215,000.00
143	Orji K.I.	4,715,500.00	4,715,500.00
144	Odom B.	19,000.00	19,000.00
145	Otti K.C.	144,950.00	144,950.00
146	OkekeRoseline	6,000.00	6,000.00
147	Osuagwu C.O.	106,000.00	106,000.00
148	Okoroegbe C.A.	377,520.00	377,520.00
149	OguUchenna	203,500.00	203,500.00
150	Obani H.N.	1,300,500.00	1,300,500.00
151	Oga M.I.	28,000.00	28,000.00
152	Odom Chikere	10,000.00	10,000.00
153	Ogune T. Onyeweze	20,000.00	20,000.00
154	OhanuAnselem	3,000.00	3,000.00

155	Onyechere E.O.	1,000.00	1,000.00
156	Osuagwu Athan	8,200.00	8,200.00
157	Okoro C.A.	760,000.00	760,000.00
158	Ogbonna V.A.	29,373,000.00	29,373,000.00
159	Okpachu Israel	4,827,000.00	4,827,000.00
160	Ogudo Allison	1,500.00	1,500.00
161	Ogbonna Charity	1,550.00	1,550.00
162	Osueke Victor Azuh	180,000.00	180,000.00
163	OguorodiOsheweChuks	12,000.00	12,000.00
164	Ogudo Basil	710,000.00	710,000.00
165	OnyemauwaOkereke	2,039,750.00	2,039,750.00
166	Okereke G.C.	495,000.00	495,000.00
167	Obianeli C.I.	1,405,000.00	1,405,000.00
168	Ofoleta App. Jonnie	1,341,000.00	1,341,000.00
169	OhagwamChioma	19,000.00	19,000.00
170	Odom Eugene	63,496.00	63,496.00
171	OsunduChinyere	3,000.00	3,000.00
172	Ugwoh M.B.	553,800.00	553,800.00
173	UkanwaOnyeizu C.	969,600.00	969,600.00
174	Ukachi Christopher	9,000.00	9,000.00
175	Emegbara E.E.	2,851,470.00	2,851,470.00
176	Ibecheozor I.N.	8,605,060.00	8,605,060.00
177	Igbo Precious	330,000.00	330,000.00
178	Isiguo C (Hon)	600,000.00	600,000.00
179	Emereuwa H.C.	27,000.00	27,000.00
180	Inyanwa Kingsley	30,000.00	30,000.00
181	Osuagwu P.C.	100,000.00	100,000.00
182	OnyenaguborDonatus	50,000.00	50,000.00
183	Osuagwu Charlton	26,524,000.00	26,524,000.00
184	Osuza A.C.	80,000.00	80,000.00
185	Onyedinma V.O.	1,160,000.00	1,160,000.00
186	Ochulor J.B.	1,420,000.00	1,420,000.00
187	Odoemena M.C.	725,090.00	725,090.00
188	Osumuo Clifford	4,600.00	4,600.00
189	Ogu Immaculate	2,380,000.00	2,380,000.00
190	Opara Sampson	70,000.00	70,000.00
191	Odokara Charles	5,000.00	5,000.00
192	Ofielu G.I.	20,000.00	20,000.00
193	Obiefuna Clara	2,960,000.00	2,960,000.00
194	Onyirima F.A.	162,453.00	162,453.00
195	Otuonye J.A.	15,000.00	15,000.00
196	Ogbonna Felix	60,000.00	60,000.00
197	Okoro P.I.	14,000.00	14,000.00
198	Okuru I.O.	8,000.00	8,000.00
199	Okoro N.I.	50,000.00	50,000.00
200	Okparaeke C.A.	116,734.00	116,734.00
201	OgbonnaAdol	210,000.00	210,000.00
202	Osuagwu (Mrs.)	300,000.00	300,000.00
203	Okeke R.C.	10,000.00	10,000.00
204	OdoemenaAnthonia	44,500.00	44,500.00
205	Okekeafor Hillary	250,000.00	250,000.00
206	Ogbonna M.E.	35,770.34	35,770.34

207	Imo Ifeyinwa	50,000.00	50,000.00
208	Deregbe A. (SSS)	6,000.00	6,000.00
209	Uzomma C.I.	4,374.00	4,374.00
210	Ugbaja D.A.	12,145.50	12,145.50
211	Ugaja J. (Mrs.)	7,210.00	7,210.00
212	Ugbaja B.C.	129,672.00	129,672.00
213	Ukabiala Philip	2,213.00	2,213.00
214	Uzoma B.O.	3,200.00	3,200.00
215	Ukeje M.C.	7,000.00	7,000.00
216	Ugo J.C.	73,000.00	73,000.00
217	Udoka E.	3,550.00	3,550.00
218	Hon. Ujownudu A.	16,112,400.00	16,112,400.00
219	Ugoh M.N.	30,000.00	30,000.00
220	Udosirinwa C.E.	490,000.00	490,000.00
221	Uzoegbu Samuel	50,000.00	50,000.00
222	Ukandu Dominic	50,000.00	50,000.00
223	UkpabiAlulegwu (Hon)	780,000.00	780,000.00
224	UwahamoIfeanyi	30,000.00	30,000.00
225	Umunna P.O.	89,000.00	89,000.00
226	Udensi S.U.	50,000.00	50,000.00
227	Uruakpa E.C.	5,000.00	5,000.00
228	Uzowuru Lawrence N.	600,000.00	600,000.00
229	Ujobundu Ambrose	1,670,000.00	1,670,000.00
230	Uchendu Augustine	18,000.00	18,000.00
231	Ugbegbulem Celestine	5,000.00	5,000.00
232	Ukaegbu Martina	12,543.00	12,543.00
233	Ugorji Marcel	650.00	650.00
234	Ugorji Angelina	5,000.00	5,000.00
235	Dimegwu Jude	20,000.00	20,000.00
236	Ogbonna Eunice	20,000.00	20,000.00
237	Nwachukwu George	1,000.00	1,000.00
238	OkekeRoseline	6,000.00	6,000.00
239	Amadi E.E.	85,493.00	85,493.00
240	DimgbaUgoeze	3,000.00	3,000.00
241	Hon. Jerome	16,000.00	16,000.00
242	Anyanwu Daniel	8,780.00	8,780.00
243	OnyenakaRemigius	9,000.00	9,000.00
244	Ogundi B.	421,000.00	421,000.00
245	E.M. Onuoha	1,360.00	1,360.00
246	Chima Dick	7,125.00	7,125.00
247	Ogbaraegbe Samuel	500.00	500.00
248	Njoku Bethel	2,000.00	2,000.00
249	Anyanwu Peter	400.00	400.00
250	Prince O.	1,118.00	1,118.00
251	Akaji Maxi	141,790.00	141,790.00
252	NwokeElizebeth	972.00	972.00
253	Igbolekwu D.O.	9,142,638.00	9,142,638.00
254	IKwuegbu Edith	180,000.00	180,000.00
255	Onwukwe Florence	2,600.00	2,600.00
256	Onyenoro Jacob	100.00	100.00
257	Ogbachu Israel	4,501,146.00	4,501,146.00
258	Ihekoronye H.	412,440.00	412,440.00

259	Ikojo M.I. (Lady)	45,000.00	45,000.00
260	Nzekwe V.	50,000.00	50,000.00
261	Enweremadu Julius	221,000.00	221,000.00
262	Eunice Uruakpa (late)	50,000.00	50,000.00
263	Ihemeje L.I.	18,402.00	18,402.00
264	Igbokwe Cletus	51,260.00	51,260.00
265	Izunwa E.U. (Mrs.)	5,008.00	5,008.00
266	Ihuoma S.C.	6,450.00	6,450.00
267	Iroakazi A.C.	15,050.00	15,050.00
268	Ihieri Joseph	96,600.00	96,600.00
269	Ike D.I.	28,000.00	28,000.00
270	Isa Mohammed	8,800.00	8,800.00
271	Iwe A.A.	139,600.00	139,600.00
272	Ihuoma Isabella	5,000.00	5,000.00
273	Iwuji Joy O.	38,064.00	38,064.00
274	IbekweEmeka	40,800.00	40,800.00
275	IhuomaEmeka	7,500.00	7,500.00
276	Iwuanynwu C.A.	1,943,000.00	1,943,000.00
277	Iwueze E.E.	252,000.00	252,000.00
278	Ibole Salome	32,800.00	32,800.00
279	Ihedirinwa John	13,000.00	13,000.00
280	Iro Boniface	16,068.00	16,068.00
281	Iwunna P.A.	170,000.00	170,000.00
282	Ibekwe Godwin	30,300.00	30,300.00
283	Duru Adolphus	20,000.00	20,000.00
284	Eze Chima Paul	15,000.00	15,000.00
285	Iheanacho Anna	937,300.00	937,300.00
286	Ekwekwe V. Nze	300,000.00	300,000.00
287	Kanu E.C.	14,200.00	14,200.00
288	KwekweDorathy	52,000.00	52,000.00
289	Madu Mac	10,689.00	10,689.00
290	Megwa F.C.	88,150.00	88,150.00
291	Madubike J.N.	1,030.00	1,030.00
292	Mbagwu G.U.	30,600.00	30,600.00
293	Madu Georgina	16,000.00	16,000.00
294	MaduakoJoachin	103,500.00	103,500.00
295	Maduka Bishop	60,000.00	60,000.00
296	MegbeodumJuson	50,000.00	50,000.00
297	Bonu G.A.	189,010.00	189,010.00
298	Mgbeodum Innocent	1,050,000.00	1,050,000.00
299	Mberekpe K.C.	270,000.00	270,000.00
300	AlaomaNwosu	4,150.00	4,150.00
301	Nwogwugwu I.O.	435,550.00	435,550.00
302	Nwachukwu A.I.C.	1,438,959.00	1,438,959.00
303	Ndu R.E.	9,440.00	9,440.00
304	Nwogu D.A.	2,857.00	2,857.00
305	Nwachukwu Emmanuel	10,000.00	10,000.00
306	Edibiwe Charles	50,000.00	50,000.00
207	J.M.A. Sinulo	67,000.00	67,000.00
308	Usoanya C.	4,500.00	4,500.00
309	Nwogu Edith	69,000.00	69,000.00
310	Dr. Henry Nwachukwu	2,000.00	2,000.00

311	Ekeocha Mike	430,555.00	430,555.00
312	OhanuAnselem	15,080.00	15,080.00
313	Onwukam C.N.	300.00	300.00
314	Onyekwe J.U.	2,169,380.00	2,169,380.00
315	Nwagwu S.N.	3,085,241.00	3,085,241.00
316	D.I. Okoro	1,400.00	1,400.00
317	Okoro M.I.	50,000.00	50,000.00
318	Echegiri (Hon. Mrs.)	150,000.00	150,000.00
319	NwangwuUche (Hon)	280,000.00	280,000.00
320	Onyechima U.O.	430,000.00	430,000.00
321	Diala A.C.	30,000.00	30,000.00
322	Onyimba F.A.	30,000.00	30,000.00
323	DikeochaAmanze	50,000.00	50,000.00
324	Edede L.N.	701,103.37	701,103.37
325	Elememba C.A.	29,510.00	29,510.00
326	Eboh L.O.E.	430,000.00	430,000.00
327	Enyidede C.E.	24,400.00	24,400.00
328	Ebubedike Zeph	8,000.00	8,000.00
329	Egtholi S.N.	20,000.00	20,000.00
330	Ebere Charles	9,390.00	9,390.00
331	Esonu G.O.	2,080.00	2,080.00
332	Emele Esther	550.00	550.00
333	Eguzoro Alison	500.00	500.00
334	Enweremadu G.C.	351,050.00	351,050.00
335	Eluchie J. (Hon)	146,000.00	146,000.00
336	ElunduNgozi	1,350.00	1,350.00
337	Ebiringa Festus (Hon)	115,000.00	115,000.00
338	Emesube S.O.	3,000.00	3,000.00
339	Emedom M.N.	3,000.00	3,000.00
340	EmereoleScholastica	300,000.00	300,000.00
341	EgbulonuNjoku D.	362,000.00	362,000.00
342	Ekeocha Mike	1,027,000.00	1,027,000.00
343	EchenduMalachy	3,000.00	3,000.00
344	EmezuomChima	5,000.00	5,000.00
345	EnyisoNzenwata	50,000.00	50,000.00
346	Echegiri E. (Mrs.)	646,000.00	646,000.00
347	Ebinyasi C.K.	4,789,000.00	4,789,000.00
348	Ezealla Rose O.	700,000.00	700,000.00
349	Ezindu I.E.A.	232,000.00	232,000.00
350	Ihuoma M.E. (Chief)	11,100.00	11,100.00
351	Ndukwu L.O.	3,378.00	3,378.00
352	Nnamdi Lawrence	3,770.00	3,770.00
353	Nnodim J.N.	100.00	100.00
354	NwaruAnthonia	147.25	147.25
355	Njoku M.A.	1,178.00	1,178.00
356	Nwosu Felix	144.50	144.50
357	Lolo Nwogwugwu, B.	3,300.00	3,300.00
358	Nwoko C.O.	356.67	356.67
359	Nwachukwu Moses	39,810.00	39,810.00
360	Nnoha F.O.	5,230.00	5,230.00
361	Nwogu V.A.	823.00	823.00
362	Njoku K.U.	71,022.00	71,022.00

363	Njoku D.O.	82,800.00	82,800.00
364	Nwachukwu Maurice	58,000.00	58,000.00
365	Nwachukwu A.N.	200.00	200.00
366	Nwachukwu George	74.650.00	74.650.00
367	Nwankpa Desmond	21,485.00	21,485.00
368	NwaigweAlphonsus	23,800.00	23,800.00
369	NgwakweLivinus	1,060.00	1,060.00
370	Nwegbe P.C.	340.00	340.00
371	Nwogu Sampson	3,305.00	3,305.00
372	Nzem G.C.	500.00	500.00
373	Nwachukwu Edith	1,500,000.00	1,500,000.00
374	Nwamuo B.O.	6,000.00	6,000.00
375	Nwogu Charity	30,900.00	30,900.00
376	ChiomaOnwumere	200,000.00	200,000.00
377	Iwu Kate	31,500.00	31,500.00
378	Mbazuigwe Louis	5,000.00	5,000.00
379	I.O. Uzomah	38,300.00	38,300.00
380	Prince Ezurike	3,000.00	3,000.00
381	Ngozike R.	64,000.00	64,000.00
382	Nwachukwu R.	1,197.00	1,197.00
383	Nwachukwu B.	20,000.00	20,000.00
384	NwagwuUgochi	460,000.00	460,000.00
385	Nwosu Victoria	400,000.00	400,000.00
386	Nwaneru Mercy	101,500.00	101,500.00
387	Okorie J.O.	1,279,000.00	1,279,000.00
388	Nnoro Obi A.	20,000.00	20,000.00
389	Eke S.J.	72,154.00	72,154.00
390	Ibe Godwin	17,108.00	17,108.00
391	NjokuEzenwa	120,000.00	120,000.00
392	Nwagwu Solomon	3,097,241.00	3,097,241.00
393	Eze C.A.	70,000.00	70,000.00
394	NwohaFinbar	3,320.00	3,320.00
395	Nwagbaraocha D.O.	368,000.00	368,000.00
396	Nwachukwu U.U.	2,000.00	2,000.00
397	NwachukwuUzoma	38,200.00	38,200.00
398	Nwogu C.A.	55,500.00	55,500.00
399	Njoku Christy	1,000,000.00	1,000,000.00
400	Njoku C.C.	5,722,753.00	5,722,753.00
401	Nwachukwu J.U.	26,000.00	26,000.00
402	Nwamuo Emmanuel E.	13,500.00	13,500.00
403	Nwadioha Edison	380,000.00	380,000.00
404	NwokoroOluchi	880,000.00	880,000.00
405	Nlemoha M.E.	20,000.00	20,000.00
406	Nwadike I.O.	150,000.00	150,000.00
407	NwogbeChinedu	2,000.00	2,000.00
408	NwanyereugoNwogwugwu	60,000.00	60,000.00
409	NwachukwuEmeka	50,000.00	50,000.00
410	Nwachukwu Christopher	650.00	650.00
411	Nwachukwu Mike	200,000.00	200,000.00
412	NwaoguIkenna	240,000.00	240,000.00
413	Njoku Davis	195,000.00	195,000.00
414	Wogu Dominic	37,500.00	37,500.00

415	Nwaguma P.C.	168,743.00	168,743.00
416	Ndulaka F.A.	15,000.00	15,000.00
417	NwachukwuAmaka	90,000.00	90,000.00
418	Nwachukwu A.U.I.	959,000.00	959,000.00
419	NwaosuShedrack	750,000.00	750,000.00
419	Nguma F.E.	2,300,000.00	2,300,000.00
420	Nwachukwu Kelvin	921,080.00	921,080.00
421	Nduka D.F.O.	100,000.00	100,000.00
422	Onyirima F.A.	162,453.00	162,453.00
423	Peter Agbamba	5,000.00	5,000.00
424	Iheoma Thaddeus	49,000.00	49,000.00
425	DimgbaAkudo	56,150.00	56,150.00
426	Okereke C.N.	85,000.00	85,000.00
427	Bede Nzenwa	4,770,000.00	4,770,000.00
428	Engr. S.I. Ohaeto	370,000.00	370,000.00
429	Rita Eluchie	130,000.00	130,000.00
430	OnyemaNzeakolam	5,000.00	5,000.00
431	A.N. Madu	100,000.00	100,000.00
432	Emenawuibe H.C.	10,000.00	10,000.00
433	B.A. Madu	1,500.00	1,500.00
434	Rose Franca Mgbeji	10,000.00	10,000.00
435	Barr. C.C. Udeze	1,030,000.00	1,030,000.00
436	B.C. Akuwudike	120,000.00	120,000.00
437	Okoro Roseline	60,000.00	60,000.00
438	Obi J.M.	210,000.00	210,000.00
439	Iwuoha Beauty	7,000.00	7,000.00
440	C.N. Nwachukwu	340,000.00	340,000.00
441	Okereke C.N.	80,000.00	80,000.00
442	C.N. Iwuanyanwu	30,000.00	30,000.00
443	Evans Iroanya	180,000.00	180,000.00
444	Edith Obioma	7,000.00	7,000.00
445	Demesi I.A.	200,000.00	200,000.00
446	Nwoke M.C.	14,000.00	14,000.00
447	Chibueze Joel	40,000.00	40,000.00
448	Obi A. Nnorom	40,000.00	40,000.00
449	Ihekoronye C.C.	1,550,000.00	1,550,000.00
450	Obiajunwa Nora	2,400.00	2,400.00
451	Peter Akujobi	110,000.00	110,000.00
452	Innocent Nzenwa	180,000.00	180,000.00
453	Anyim Joe	23,000.00	23,000.00
454	Uwakwe Margreth	(40,000.00)	(40,000.00)
455	Eke Queen	53,000.00	53,000.00
456	Akwuegbu Isaac	160,000.00	160,000.00
457	Uzoma I.O.	10,000.00	10,000.00
458	Igwe Onyekachi	5,000.00	5,000.00
459	Inyama C.C. (Hon)	50,000.00	50,000.00
460	Osuigwe Chinwe	100,000.00	100,000.00
461	Hon Chief Dr. Eke Hillary	7,500,000.00	7,500,000.00
462	Ihechiwa K.C.	25,000.00	25,000.00
463	Ujowundu Chika	35,000.00	35,000.00
464	Ihediwa Kasarachi	135,000.00	135,000.00
465	Nwogu Mezie	39,000.00	39,000.00

466	Eke Emmanuel C.	300,000.00	300,000.00
467	Emeruwa H.C.	10,000.00	10,000.00
468	Ekechukwu Kenneth	27,000.00	27,000.00
469	Nwachukwu Juliet C.	3,500.00	3,500.00
470	Okparaji Nelson	1,263,600.00	1,263,600.00
471	Hon. Chioma Onwumere	3,126,850.00	3,126,850.00
472	Emeka Udushirinwa	2,000.00	2,000.00
473	Bede Nworu	500,000.00	500,000.00
474	Ibechezor I.N.	695,000.00	695,000.00
475	Geraldine Nwulu	20,000.00	20,000.00
476	Chioma Okeafor	30,000.00	30,000.00
477	Orjiogu J. O.	250,000.00	0.00
478	Bob Anyanwu	1,505,000.00	0.00
479	Ehirindu U. G.	50,000.00	0.00
480	Manu Phil O.	563,730.00	0.00
	Sub-Total Personal Advances	**257,907,044.20**	**255,508,314.20**
	GRAND TOTALOF SERVICE ADVANCES:	**279,799,694.20**	**295,520,964.20**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	29,471,786.46	0.00	29,471,786.46	29,471,786.46
	Value Added Tax (VAT)	7,148,047.06	0.00	7,148,047.06	7,148,047.06
	Withholding Tax (WHT)	7,148,047.06	0.00	7,148,047.06	7,148,047.06
	NULGE Motorcycle Loan	(1,062,041.08)	0.00	(1,062,041.08)	(1,062,041.08)
	Education Levy	48,200.00	0.00	48,200.00	48,200.00
	Sub-Total Unremitted Taxes	**42,754,039.50**	**0.00**	**42,754,039.50**	**42,754,039.50**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	5,136,955.10	0.00	5,136,955.10	5,136,955.10
	NULGE Welfare	(1,508,984.37)	0.00	(1,508,984.37)	(1,508,984.37)
	Staff Welfare Scheme	(29,764.85)	0.00	(29,764.85)	(29,764.85)
	Administration Welfare	17,012.00	0.00	17,012.00	17,012.00
	MHWU	(84,255.28)		(84,255.28)	(84,255.28)

	NANNM	73,795.11	0.00	73,795.11	73,795.11
	Finance Welfare	221,688.00	0.00	221,688.00	221,688.00
	Thirft Association	1,000.00	0.00	1,000.00	1,000.00
	NACTTIPU	361,332.29	0.00	361,332.29	361,332.29
	Health Welfare	611,821.00	0.00	611,821.00	611,821.00
	Drivers Dues	46,585.00	0.00	46,585.00	46,585.00
	ASCSN	856.00	0.00	856.00	856.00
	Senior Staff Deduction	240,980.00	0.00	240,980.00	240,980.00
	Works Welfare	(2,001.00)	0.00	(2,001.00)	(2,001.00)
	Sub-Total Unremitted Deductions	**5,087,019.00**	**0.00**	**5,087,019.00**	**5,087,019.00**
	Grand Total Unremitted Deductions	**47,841,058.50**	**0.00**	**47,841,058.50**	**47,841,058.50**

16	**DEPOSITS:**	**2018** **₦'m**	**2017** **₦'m**
1	Uwakwe L.E.	300,000.00	300,000.00
2	Unclaimed Salaries/Allowance	3,513,539.96	3,513,539.96
3	Basil Amadi	70,075.00	70,075.00
4	Damian Njoku	2,552.40	2,552.40
5	Sundry Staff (PTF) Loan	32,697.72	32,697.72
6	UdoIzuwa	25,350.00	25,350.00
7	Chief E.E. Azuh	63,272.20	63,272.20
8	Leonard Chinyere	28,811.50	28,811.50
9	Vin Okoye	107,905.08	107,905.08
10	Anyanwu J.N.	(49,802.00)	(49,802.00)
11	OguUchenn	41,157.68	41,157.68
12	OnwuhiaEziudo Community	6,818.99	6,818.99
13	P.T.F. Loan	37,556.68	37,556.68
14	Anoruo Egbert	294,410.00	294,410.00
15	Maureen Onumajuru	3,500.00	3,500.00
16	AmarachiEdele	8,861.68	8,861.68
17	NnannaPaulinus	6,729.06	6,729.06
18	Vegetable Oil Industry Chokonze	20,847.42	20,847.42
19	ChumaIbe	216.36	216.36
20	S.D.R.D.	1,103.75	1,103.75
21	Amumara (NkwoMbaise Association)	100.00	100.00
22	Donatus Anyanwu	100.00	100.00
23	Nwachukwu B.N.	1,154.75	1,154.75
24	Unegbulem Damian	5,450.75	5,450.75
25	M.A.N. Ukaegbulam (5% Retention Fee)	213,663.70	213,663.70
26	P.C. Okechukwu	1,102.76	1,102.76
27	T.C.N Anyanwu	98.58	98.58
28	Uba Ina	3,890.00	3,890.00
29	Dan Ugbaja and others	1,730.00	1,730.00
30	Unclaimed Louge Rent	590.00	590.00
31	Traditional Rulers (W.T.F.)	13,520.00	13,520.00
32	Eze G.C.I. Chilaka	200.00	200.00
33	AthanIhieri	203,256.25	203,256.25
34	M.O. Chukwu (Fees)	200.00	200.00
35	Anyanwu T.A.	1,029.36	1,029.36
36	ChatherineNwaogwugwu	345.00	345.00
37	Iheoma G.C.A.	24,000.00	24,000.00
38	Vincent Nwachukwu	614.22	614.22
39	B.O. UzomaNwogwugwu	3,125.94	3,125.94
40	E.N. Onuoha	5,090.02	5,090.02
41	Personnel Dept. (Unclaimed Salaries)	42,875.00	42,875.00
42	Health Dept. -do-	30,155.28	30,155.28
43	Sundry NYSC -do-	13,950.00	13,950.00
44	Simon Ibe	4,554.36	4,554.36
45	Josephs Ohanekwu	5,000.00	5,000.00
46	F.S.P. Staff Deduction	3,190.00	3,190.00
47	F.S. Onyebuchi (5 Tax Deduction)	16,000.00	16,000.00
48	A. Ubani	6,857.74	6,857.74
49	E.O. Egbubichi (5% Tax Deduction)	360.00	360.00
50	G.O.C. Uchendu (5% Tax Deduction)	23,140.00	23,140.00
51	F.C. Azuka (Unclaimed Cheque)	921,727.80	921,727.80
52	D.M. Osondu (Returned Cheque)	46,312.50	46,312.50
53	J.O. Ukeje	50,000.00	50,000.00
54	Prince T.O. Ihediegwu	3,000.00	3,000.00
55	Charity Emenike	29,220.00	29,220.00

56	Amaechi P.C. (DishonouredCheque)	58,357.81	58,357.81
57	Sundry Staff (Short Payment)	2,897.33	2,897.33
58	Njoku Augustina	47,775.00	47,775.00
59	Ihitte Community	10,000.00	10,000.00
60	K.A. Chilaka (Retired Cheque)	33,688.00	33,688.00
61	Imo 98 Sports Fund	90,000.00	90,000.00
62	Principal Onicha Sec. School Imo 98 Sports	50,960.00	50,960.00
63	Ikechukwu Joseph	101,250.00	101,250.00
64	Udo Autonomous Community	40,000.00	40,000.00
65	National Civil Service Union	273,72	273,72
66	Ray Iheoma	15,000.00	15,000.00
67	Onyekwu U.	22,000.00	22,000.00
68	Anthony Unegbu	8,000.00	8,000.00
69	J.A. Izunwanne	171,000.00	171,000.00
70	Hon. D.W. Onuoha	12,056.00	12,056.00
71	HRM. O.C.	12,000.00	12,000.00
72	Rosemary Ejike	400.00	400.00
73	Onwukwe U.	32,000.00	32,000.00
74	Chukwunyere C.C.	10,000.00	10,000.00
75	Okparanwa M.N.	5,640.00	5,640.00
76	Onyekwere Charles	1,278,333.34	1,278,333.34
77	Ihekoronoye Hyacinth	34,950.29	34,950.29
78	Ogundu B.C.	32,000.00	32,000.00
79	Ohamah S.S.	5,577.00	5,577.00
80	Mgbeoji Joseph	128,397.75	128,397.75
81	UzomaNwachukwu	3,914.00	3,914.00
82	Anthony Chilaka	20,121.00	20,121.00
83	C.C. Udushirinwa	13,827.00	13,827.00
84	Nwachukwu	4,100.00	4,100.00
85	Rufus Osueke	12,900.00	12,900.00
86	Agriculture Loan	58,719.50	58,719.50
87	Dr. C.A. Ohaeri	198,800.00	198,800.00
88	Jude Obi	136,680.00	136,680.00
89	Chief P.A Echeh	16,940.00	16,940.00
90	E.N.J. Nwokocha	24,750.00	24,750.00
91	Okpofe Community Bank	255,040.33	255,040.33
92	Ekpo Augustina	4,000.00	4,000.00
93	C.A. Elemaura	293.00	293.00
94	Juliana Eze	344.27	344.27
95	Chief Njoku C.C.	3,301,800.00	3,301,800.00
96	Chief E.F.A.	63,272.00	63,272.00
97	Leonard Chinenye	28,811.50	28,811.50
98	Thaddeus Anyanwu	42,812.74	42,812.74
99	Stephen Onwunoji	1,000.00	1,000.00
100	Bernard Njoku	196,340.15	196,340.15
101	Charles A.C.	87,330.00	87,330.00
102	TheophilusObima	76,850.00	76,850.00
103	Stanley Chidiebere	42,935.00	42,935.00
104	Franklyn Ajaero	36,477.80	36,477.80
105	Cashier (Unclaimed Salary)	3,832.00	3,832.00
106	Njaba Local Government	4,000.00	4,000.00
107	Kada Enterprises	500,000.00	500,000.00
108	Dike B.O.	272,000.00	272,000.00
	Sub-Total Deposits	**13,801,654.02**	**13,801,654.02**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	53,942,499.00	26,386,099.60	4,863,652.33	39,556,594.16	124,748,845.09
2	February	43,323,076.00	29,386,099.60	4,863,652.33	39,556,594.16	117,129,422.09
3	March	27,492,076.00	26,386,099.60	4,863,652.33	39,556,594.16	98,298,422.09
4	April	46,412,244.02	29,386,099.60	4,863,652.33	39,556,594.16	120,218,590.11
5	May	27,902,328.26	26,386,099.60	4,863,652.33	39,556,594.16	98,708,674.35
6	June	32,379,161.86	29,386,099.60	4,863,652.33	39,556,594.16	106,185,507.95
7	July	4,560,000.00	26,386,099.60	4,863,652.33	39,556,594.16	75,366,346.09
8	August	32,487,012.26	29,386,099.60	4,863,652.33	39,556,594.16	106,293,358.35
9	September	65,766,782.72	26,386,099.60	4,863,652.33	39,556,594.16	136,573,128.81
10	October	28,361,838.00	29,386,099.60	4,863,652.33	39,556,594.16	102,168,184.09
11	November	114,835,634.00	26,386,099.60	4,863,652.33	39,556,594.16	185,641,980.09
12	December	69,291,768.00	29,386,099.60	4,863,652.33	39,556,594.16	143,098,114.09
	Total	**546,754,420.12**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	1,432,430,573.20

3	**SHARE OF STATE GOVERNMENT INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	0.00	100,000.00
	February	0.00	144,500.00
	March	0.00	0.00
	April	0.00	0.00
	May	0.00	50,200.00
	June	0.00	97,900.00
	July	53,800.00	769,200.00
	August	73,600.00	0.00
	September	38,200.00	0.00
	October	41,900.00	0.00
	November	89,600.00	0.00
	December	106,300.00	0.00
	Total	**403,400.00**	**1,161,800.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF IDEATO NORTH

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ideato North Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

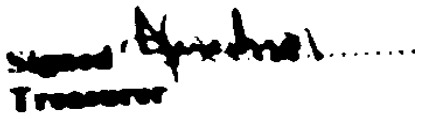
Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ideato North Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

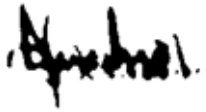
The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Ideato North Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.



Signed _____ **Date**:_____
Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Ideato North Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.





_____ _____
Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF IDEATO NORTH LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Ideato North Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Ideato North Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Ideato North Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
3,028,231,776.00	Statutory Allocation from JAAC	1	1,371,304,207.66	706,950,863.99
29,918,420.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
155,308,200.00	Capitation Rate		0.00	300,000.00
34,000,000.00	Property Rate		0.00	0.00
140,271,000.00	Licenses, Fines, Fees and Royalty		464,900.00	1,199,910.00
23,109,000.00	Earnings from Commerce		99,200.00	440,000.00
10,000.00	Rent on Local Govt. Property		6,500.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
926,000,000.00	Miscellaneous		0.00	187,720.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
4,336,848,396.00	**Total Revenue**		**570,600.00**	**2,127,630.00**
4,336,848,396.00	**Total Inflow from Operating Activities (A)**		**1,371,868,307.66**	**709,078,493.99**
	Payments:			

426,701,712.00	Personnel Cost	5	633,418,381.62	513,806,327.17
19,636,850.00	Overhead Cost	6	55,890,832.91	111,867,071.71
0.00	Security. Vote	7	7,604,131.00	3,400,000.00
0.00	Integrated Farm Projects	8	0.00	497,700.00
3,746,749,950.00	Capital Expenditure	9	674,761,759.26	93,465,850.70
0.00	Interest Payment		0.00	0.00
4,193,088,512.00	**Total Outflow from Operating Activities (B)**		**1,371,675,104.79**	**723,036,949.58**
143,759,884.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**199,702.87**	**(13,958,455.59)**
	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		199,702.28	**(13,958,455.59)**
0.00	**Cash and its Equivalent as at 1/1/18**		**21,217,427.51**	**35,175,883.10**
0.00	**Cash and its Equivalent as at 31/12/18**		**21,417,130.38**	**21,217,427.51**

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	135,000.00	45,250.00
Bank	11	21,282,130.38	21,172,177.51
Total Liquid Assets (A)		**21,417,130.38**	**21,217,427.51**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	9,032,300.00	9,032,300.00
Service Advance	14	320,209,032.41	298,606,717.87
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**329,241,332.41**	**307,639,017.87**
TOTAL ASSETS C = (A + B)		**350,658,462.79**	**328,856,445.38**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		333,079,906.22	311,277,888.81
Unremitted Deductions	15	14,223,932.72	14,223,932.72
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		000	0.00
TOTAL PUBLIC FUNDS (D)		**347,303,838.94**	**325,501,821.53**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	3,354,623.85	3,354,623.85
Total Other Liabilities (F)		**3,354,623.85**	**3,354,623.85**
TOTAL LIABILITIES G = (D + E +F)		**350,658,462.79**	**328,856,445.38**

IDEATO NORTH LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
313,821,984.40	**OPENING BALANCE 1/1/18**		**311,277,888.81**	**0.00**	**0.00**	**0.00**	**(311,277,888.81)**
	ADD REVENUE:						
	ALLOCATIONS						
706,950,863.99	Statutory Allocation from JAAC	1	1,371,304,207.66	3,028,231,776.00	3,028,231,776.00	0.00	1,656,927,568.34
0.00	State Government IGR	2	0.00	29,918,420.00	29,918,420.00	0.00	29,918,420.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
300,000.00	Capitation Rate		0.00	155,308,200.00	155,308,200.00	0.00	155,308,200.00
0.00	Property Rate		0.00	34,000,000.00	34,000,000.00	0.00	34,000,000.00
1,199,910.00	Licenses, Fines, Fees and Royalty		464,900.00	140,271,000.00	140,271,000.00	0.00	140,271,000.00
440,000.00	Earnings from Commerce		99,200.00	23,109,000.00	23,109,000.00	0.00	23,109,000.00
0.00	Rent on Local Govt. Property		6,500.00	10,000.00	10,000.00	0.00	3,500.00
0.00	Interest and Repayment		000	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
187,720.00	**Miscellaneous**		0.00	926,000,000.00	926,000,000.00	0.00	926,000,000.00
2,127,630.00	**Total Internally Generated Revenue**		**570,600.00**			0.00	
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	0.00	0.00	0.00	0.00
1,022,900,478.39	**Total Revenue (A)**		**1,683,152,696.47**	**4,336,848,396.00**	**4,336,848,396.00**	0000	**2,653,695,699.53**
	EXPENDITURE						
513,806,327.17	Personnel Cost	5	633,418,381.62	426,701,712.00	426,701,712.00	0.00	(206,716,669.62)
108,842,711.71	Overhead Cost	6	61,899,149.37	19,636,850.00	19,636,850.00	0.00	(42,262,299.37)
88,973,550.74	Capital Expenditure	9	654,755,259.26	3,746,749,950.00	3,746,749,950.00	0.00	3,091,994,690.14
711,622,589.58	**Total Expenditure (B)**		**1,350,072,790.25**	**4,193,088,512.00**	**4,193,088,512.00**	**0.0**	**2,843,015,721.75**
311,277,888.81	**OPERATING BALANCE**		**333,079,906.25**	**143,759,884.00**	**143,759,884.00**	0.00	
	APPROPRIATIONS/TRANSFERS						
311,277,888.81	Transfer to Capital Development Fund		**33,079,990.22**	**143,759,884.00**	**143,759,884.00**	0.00	
311,277,888.81	Closing Balance		**33,079,990.22**	**143,759,884.00**	**143,759,884.00**	0.00	

IDEATO NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
234,139,090.64	**Opening Balance**		**456,443,428.75**	**0.00**	**0.00**	**0.00**	**(456,443,428.75)**
	ADD REVENUE						
311,277,888.81	**Transfer From Consolidated Revenue Fund**		**345,333,428.75**	0.00	0.00	0.00	(345,333,428.75)
	Aid and Grants		0.00				
	External Loans		0.00				
	LGC Bonds		0.00	0.00	0.00	0.00	0.00
	Development Loan Stock		0000	0.00	0.00	0.00	0.00
	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
	Internal Loans from Other Funds		0.00	0.0	0.00	0.00	0.00
545,416,979.45	**TOTAL REVENUE**		**801,776,857.50**	**0.00**	**0.00**	**0.00**	**801,776,857.50**
	LESS CAPITAL EXPENDITURE						
88,973,550.70	**Capital Expenditure Sector**		654,755,259.26	3,746,749,950.00	0.00	0.00	3,091,994,690.74
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans		0.00	0.00	0.00	0.00	0.00
	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
88,973,550.70	**TOTAL CAPITAL EXPENDITURE**			3,746,749,950.00	0.00	0.00	3,091,994,690.74
	Adjustments for Movements in Public Debts						
456,443,428.75	**Closing Balance**		147,021,598.24				

IDEATO NORTHLOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A – SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,371,304,207.66	2,318,960,064.00	947,655,856.34	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	34,912,212.00	34,912,212.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	247,904,784.00	247,904,784.00	
	Total (Gross) JAAC Allocation to the Local Government		1,371,304,207.66	**2,601,777,060.00**	**1,230,472,852.34**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	426,454,716.00	426,454,716.00	
	Total Value Added Tax		**0.00**	**426,454,716.00**	**426,454,716.00**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVERNMENT INTERNALLY GENERATED REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	29,918,416.00	29,918,416.00
	Total State Government Internally Generated Revenue	**0.00**	**29,918,416.00**	**29,918,416.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	155,000,000.00	155,000,000.00
	Arrears of Capitation Rate	0.00	308,200.00	308,200.00
	Sub-Total Capitation Rate	**0.00**	**155,308,200.00**	**155,308,200.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	9,400,000.00	9,400,000.00
	Commercial Buildings	0.00	0.00	0.00
	Hotels	0.00	1,500,000.00	1,500,000.00
	Modern Hospitals	0.00	1,700,000.00	1,700,000.00
	Communication Mast	0.00	19,200,000.00	19,200,000.00
	Arrears of Property Rate	0.00	2,200,000.00	2,200,000.00
	Sub-Total Property Rate	**0.00**	**34,000,000.00**	**34,000,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	2,000,000.00	2,000,000.00
	Obstruction and Nuisance Fees	31,000.00	1,000,000.00	969,000.00
	Bicycle License Fess	0.00	100,000.00	100,000.00
	Liquor License (Wine/ Beer)	0.00	1,000,000.00	1,000,000.00
	Native Liquor License	0.00	50,000.00	50,000.00
	Wheelbarrow License Fees	0.00	2,000,000.00	2,000,000.00
	Native Tobacco License	0.00	50,000.00	50,000.00
	Squatter/ Hawkers Permit	0.00	500,000.00	500,000.00
	Buses/Commercial Vehicles Emblems	0.00	500,000.00	500,000.00
	Registration of Buses/Commercial Vehicles	0.00	15,000,000.00	15,000,000.00
	Operational Business Permit	10,000.00	4,000,000.00	3,990,000.00
	Truck License Fees	0.00	5,300,000.00	5,300,000.00
	Eating House License Fees	0.00	1,000,000.00	1,000,000.00
	Kiosk License Fees	0.00	1,000,000.00	1,000,000.00
	Bakery House License Fees	0.00	300,000.00	300,000.00
	Registration of Cases	29,000.00	0.00	(29,000.00)
	Auctioneers License Fees	0.00	25,000.00	25,000.00
	Canon Shooting License Fees	0.00	250,000.00	250,000.00
	Customary Marriage Registration Fees	0.00	10,000,000.00	10,000,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	2,420,000.00	2,420,000.00
	Control of Noise Permit	0.00	350,000.00	350,000.00
	Cinematograph License Fees	0.00	140,000.00	140,000.00
	Naming of Street Registration Fees	0.00	4,250,000.00	4,250,000.00
	Renewal Fees	0.00	0.00	0.00
	Radio/Television License Fees	0.00	2,000,000.00	2,000,000.00
	Clubs, Cultural and Social Organization Registration Fees	20,000,00	7,620,000.00	7,600,000.00
	Identification/Oath Fees	47,000.00	9,000,000.00	8,953,000.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	125,000.00	125,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	425,000.00	425,000.00
	Registration of Birth and Death	0.00	5,000,000.00	5,000,000.00
	Dispensary Fees	74,000.00	1,600,000.00	1,526,000.00
	Maternity Fees	253,900.00	3,000,000.00	2,746,100.00

	Corn Grinding Mill License	0.00	1,000,000.00	1,000,000.00
	Cassava Grinding Machine Lice	0.00	1,000,000.00	1,000,000.00
	Tender Fees	0.00	3,000,000.00	3,000,000.00
	Building Plan Checking fees	0.00	1,000,000.00	1,000,000.00
	Sand Excavation Fees	0.00	1,000,000.00	1,000,000.00
	Cottage Industry Fees	0.00	500,000.00	500,000.00
	Fencing Permit Fee	0.00	750,000.00	750,000.00
	Rice Mill/Corn Grinding License Fees	0.00	1,500,000.00	1,500,000.00
	Ingredient Grinding License Fees	0.00	2,500,000.00	2,500,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	1,000,000.00	1,000,000.00
	Welding Machine License Fees	0.00	1,000,000.00	1,000,000.00
	Electronics Radio/Television Workshop License Fees	0.00	1,500,000.00	1,500,000.00
	Blacksmith Workshop License Fees	0.00	2,500,000.00	2,500,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	60,000.00	60,000.00
	Battery Charger License Fees	0.00	300,000.00	300,000.00
	Printing Press License Fees	0.00	300,000.00	300,000.00
	Vulcanizer License Fees	0.00	200,000.00	200,000.00
	Panel Beater License Fees	0.00	200,000.00	200,000.00
	Motor Spare Parts License Fees	0.00	500,000.00	500,000.00
	Bill Board License Fees	0.00	750,000.00	750,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	500,000.00	500,000.00
	Motor Mechanical Workshop License Fees	0.00	750,000.00	750,000.00
	Building Material License Fees	0.00	1,000,000.00	1,000,000.00
	Surface Kerosene Tank License Fees	0.00	1,000,000.00	1,000,000.00
	Photocopying and Document Service License Fees	0.00	50,000.00	50,000.00
	Block Making with Machine License Fees	0.00	250,000.00	250,000.00
	Sewing Institute License Fees	0.00	500,000.00	500,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	250,000.00	250,000.00
	Land Use and Advisory Fees	0.00	1,000,000.00	1,000,000.00
	Local Hair Barbing/Plating License Fees	0.00	100,000.00	100,000.00
	Burial Fees	0.00	600,000.00	600,000.00
	Advertisement License Fees	0.00	4,000,000.00	4,000,000.00
	Approval of Filling Stations	0.00	4,000,000.00	4,000,000.00
	Hire Charges/Heavy Equipment Fees	0.00	13,750,000.00	13,750,000.00
	Photo Studio License Fees	0.00	5,300,000.00	5,300,000.00
	Survey and Plot Fees	0.00	150,000.00	150,000.00
	Approved Building Plan Fees	0.00	200,000.00	200,000.00
	Mortgage Sub-Lease Survey Fees	0.00	2,500,000.00	2,500,000.00
	Customary Right of Occupancy Fees	0.00	206,000.00	206,000.00
	Building Plan Inspection Fees	0.00	3,100,000.00	3,100,000.00
	Commission on Transfer of Plot Fees	0.00	300,000.00	300,000.00
	Sub-Total Licenses, Fines and Fees	**464,900.00**	**140,271,000.00**	**139,806,100.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	8,650,000.00	8,650,000.00
	Motor Park Toll	0.00	6,000,000.00	6,000,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	6,050,000.00	6,050,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	99,200.00	2,409,000.00	2,309,800.00
	Sales from Fish	0.00	0.00	0.00
	Sales from Livestock	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**99,200.00**	**23,109,000.00**	**22,117,000.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	10,000.00	10,000.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00

	Rent on Other Local Government Landed Property	6500.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**6,500.00**	**10,000.00**	**10,000.00**
3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST & REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid And Re-Imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	50,000.00	50,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	100,000.00	100,000.00
	Sales of Publications, Maps and Plans	0.00	89,430.00	89,430.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	926,000,000.00	926,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**926,000,000.00**	**926,000,000.00**
	Grand Total Internally Generated Revenue	**570,600.00**	**1,278,698,200.00**	**1,278,698,200.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00

	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	3,649,409.23	20,035,970.00	16,386,560.77
	The Legislative	10,035,000.00	45,000,000.00	34,965,000.00
	Community Government Councils	0.00	20,000,000.00	20,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**13,684,409.23**	**85,035,970.00**	**71,351,560.77**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	55,096,039.20	63,372,747.00	8,276,707.80
	Finance	23,243,207.00	38,466,486.00	15,223,279.00
	Medical and Health	72,691,490.00	90.441,830.00	17,750,340.00
	Planning Research and Statistics	8,060,687.00	16,323,776.00	8,263,089.00
	Agricultural and Natural Resources	18,532,530.00	36,047,194.00	17,514,664.00
	Works, Transport and Housing	12,822,188.00	33,958,806.00	21,136,618.00
	Social Welfare	10,928,258.00	27,878,903.00	16,950,645.00
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**612,371,422.39**	**306,489,742.00**	**285,480,321.96**
5.3	**MISCELLANEOUS:**			
	Postal Agency	614,000.00	576,000.00	(38,000.00)
	Adult Instructors	2,320,000.00	7,200,000.00	4,880,000.00
	NYSC	2,020,000.00	5,400,000.00	3,380,000.00
	Traditional Rulers	415,000.00	0.00	(415,000.00)
	IT Studends	600,000.00	1,800,000.00	1,200,000.00
	Security Agencies	1,393,550.00	20,200,000.00	18,806,450.00
	Sub-Total Miscellaneous	**7,362,550.00**	**35,176,000.00**	**27,813,450.00**
	Grand Total Personnel Cost	**633,418,381.62**	**426,701,712.00**	**204,280,353.57**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTIONS:**			
	Local Transport and Traveling	5,838,000.00	1,380,000.00	(4,458,000.00)
	Stationery and Printing	8,238,583.00	1,017,850.00	(7,220,733.00)
	Maintenance of Office Furniture and Equipment	555,673.24	870,000.00	314,326.76
	Consultancy	1,119,000.00	1,000,000.00	(119,000.00)
	Training and Welfare	16,000.00	1,000,000.00	984,000.00
	Entertainment and Hospitality	3,694,000.00	1,369,000.00	(2,325,000.00)
	Miscellaneous	2,295,022.50	13,000,000.00	10,704,977.50
	Essential Services & IS JAAC Administrations	40,142,870.63	0.00	40,142,870.63
	Total Overhead Cost By Functions	**61,899,149.37**	**19,636,850.00**	**42,262,299.47**
		6,008,316.36	**0.00**	**6,008,316.36**
	PREVIOUS Year's retired Advances			

	Grand Total OverHead Cost	55,890,832.91	19,636,850.00	36,253,982.91
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT):**			
	The Council	10,670,854.32	9,790,000.00	880,854.37
	Administration	2,238,583.00	6,678,500.00	4,439,917.00
	Finance	854,000.00	1,629,000.00	775,000.00
	Medical and Health	5,280,000.00	1,150,000.00	4,130,000.00
	Works	2,712,841.37	389,350.00	2,323,491.37
	Essential Services & IS JAAC Administrations	40,142,870.63	0.00	40,142,870.63
	Total Overhead Cost by Sector (Department)	**61,899,149.37**	**19,636,850.00**	**42,262,299.37**
7	SEC. VOTE	7,604,131.00	0.00	7,604,131.00
	Sub-Total Sec. Vote	7,604,131.00	0.00	7,604,131.00
8	**INTEGRATED FARM**			
	Sub-Total Integrated Farm	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Rehabilitation of Roads	214,719,000.00	1,500,000,000.00	1,285,281,000.00
	Purchase of Official Vehicles	5,500,000.00	75,000,000.00	69,500,000.00
	Other Capital Expenditure	0.00	2,171,749,950.00	2,171,749,950.00
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**654,755,259.26**	**3,746,749,950.00**	**3,091,994,690.74**
	Unretired Advances	**20,006,500.00**	**0.00**	**20,006,500.00**
	Grand Total Capital Expenditure	**674,761,759.26**	**3,746,749,950.00**	**3,071,988,190.74**

	LIQUID ASSETS:					
	CASH BALANCE:					
10	Cash-at-Hand				135,000.00	45,250.00
	Sub-Total Cash				**135,000.00**	**45,250.00**
11	**BANK BALANCE:**					
	Name of Bank	**Account Name**	**Account Number**			
	1. Polaris Bank Ltd	IGP Account	40908093	31/12/18	847.63	0.00
	2. Diamond Bank Plc	Not Disclosed	0106126075	17/10/18	51,851.00	51,851.00
	3. Sky Bank/Polaris	Agric Account	1751091223	17/10/18	6,420.25	6,420.25
	4. -do-	IGR Account	1751091278	31/12/18	52,045.65	20,503.15
	5. -do-	Salary Account	1751091175	31/12/18	6,600.74	3,131,042.80
	6. Zenith Bank Plc	Salary Account	1010458609	-do-	4,302.48	821,934.18
	7. -do-	Project Account	1014725025	-do-	7,456.17	7,456.17
	8. -do-	Agric Account	1013601640	-do-	139,465.91	58,094.41
	9. -do-	Salary Account	1012726102	-do-	4,045.51	4,045.51
	10. -do-	Not Disclosed	1012724689	-do-	16,951,699.31	16,951,699.31
	11. Main Stream Bank Plc	-do-	5100268948	-do-	27,558.98	27,558.98
	12. -do-	-do-	7200002158	-do-	85,503.80	85,503.80
	13. -do-	-do-	7200009092	-do-	103,168.95	103,168.95
	14. Diamond Bank Plc	-do-	0106125415	31/12/18	24,095.00	24,095.00
	15. -do-	-do-	0106123033	-do-	3,817,069.00	3,817,069.00
	Sub-Total Bank				**21,282,130.38**	**21,172,177.51**
	Grand Total Liquid Assets				**21,417,130.38**	**21,217,427,51**

12	**SALARY ADVANCES**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**

13	**IMPREST:**	**2018** **₦'m**	**2017** **₦'m**
1.	Hon. Udorji Josephine	200,000.00	200,000.00
2.	Osuji J. C	100,000.00	100,000.00
3.	Oleride Edith	200,000.00	200,000.00
4.	Ayozie V. C	200,000.00	200,000.00
5.	Hon. IjeomaObiezu	1,650,000.00	1,650,000.00
6.	Obasi Ann	200,000.00	200,000.00
7.	Okonkwo N. P. N.	125,000.00	125,000.00
8.	Ezeanya R. N.	400,000.00	400,000.00
9.	Emeana C.	50,000.00	50,000.00
10.	Ndukwu S. I	200,000.00	200,000.00
11.	OsujiChuks	240,000.00	240,000.00
12.	Amobi B. C	175,000.00	175,000.00
13.	Onyeanusi Perpetua	25,000.00	25,000.00
14.	Amanze Jonas	50,000.00	50,000.00
15.	Ugboaja C. I.	110,000.00	110,000.00
16.	Mrs. Ifegbo	1,292,300.00	1,292,300.00
17.	Hon. John Emegwara	1,550,000.00	1,550,000.00

18.	Anyanwu L. O.	35,000.00	35,000.00
19.	Igwe, M. V.	25,000.00	25,000.00
20.	Anaebunwa Amanze	25,000.00	25,000.00
21.	Nwaneri Kelechi	985,000.00	985,000.00
22.	Anyiam, L. O.	356,000.00	356,000.00
23.	Igboanya Charles	369,000.00	369,000.00
24.	Ibe, D. U.	420,000.00	420,000.00
25.	Omuako Nathan	50,000	50,000
	Total Imprest	**9,032,300.00**	**9,032,300.00**
14	SERVICE ADVANCE		
	PROJECT ADVANCES:		
14.1	**INTEGEATED FARM PROJECT:**		
	i. Engr. Amobi Cyril Bede	1,857,200.00	1,857,200.00
	Sub-Total Integrated Farm Project	**1,857,200.00**	**1,857,200.00**
14.2	**CHAPEL PROJECT**		
	i.Hon. (Mrs.) Obiezu Ijeoma	7,960,000.00	7,960,000.00
	ii. Mr. Eburuo Michael	1,990,000.00	1,990,000.00
	iii. Mr. Ezeanya Reginald	4,000,000.00	4,000,000.00
	Sub-Total Chapel Project	**13,950,000.00**	**13,950,000.00**
14.3	**GRADING OF RURAL ROADS:**		
	i. Hon. (Mrs.) Obiezu Ijeoma	24,000,000.00	24,000,000.00
	ii. Hon. Dr. (Mrs.) Ezebuiro Joy	20,000,000.00	0.00
	Sub -Total Grading of Roads	**44,000,000.00**	**24,000,000.00**
14.4	**RENOVATION OF BUILDINGS:**		
	i. Mrs. Eburuo Michael	1,845,000.00	1,845,000.00
	Sub-Total Renovation of Building	**1,845,000.00**	**1,845,000.00**

14.5	**PERSONAL ADVANCES:**	**2018** **₦'m**	**2017** **₦'m**
1.	Reginald Ezeanya	1,453,400.00	1,453,400.00
2.	Ozurumba P.	1,900,000.00	1,900,000.00
3.	Chijiago Love Day	475,000.00	475,000.00
4.	Mgborokwu G. T. O.	2,788,000.00	2,788,000.00
5.	Ozor R. O	545,000.00	545,000.00
6.	Amobi Bede (HOD Agric.)	689,542.00	689,542.00
7.	Alice Iwuji	899,500.00	899,500.00
8.	Onyekwere S. N.	11,867,245.00	11,867,245.00
9.	Igweh B. H	899,500.00	899,500.00
10.	Nwachukwu U. W.	350,000.00	350,000.00
11.	Igwegbe J. C. J.	610,000.00	610,000.00
12.	ChiebonamOruche	2,070,000.00	2,070,000.00
13.	Egiri R. A.	3.000.00	3.000.00
14.	Ahanonu D. N.	300,000.00	300,000.00
15.	NSOC	40,000.00	40,000.00
16.	Ministry of Local Govt.	50,000.00	50,000.00
17.	Ibeh E. N. (HPM)	2,335,000.00	2,335,000.00
18.	Jude Ebuzor	4,734,200.00	4,734,200.00
19.	AnselemMbachu	29,000.00	29,000.00
20.	Mrs. Igbo B. M.W.	20,000.00	20,000.00
21.	Anyalewchi L. N.	30,000.00	30,000.00
22.	Dr. Okey Obi Dike	2,700,000.00	2,700,000.00
23.	Okwara N. E.	5,405,000.00	5,405,000.00
24.	Njoku Uche	40,000.00	40,000.00
25.	Kanu H. N. (Mrs.0	1,340,000.00	1,340,000.00
26.	Chukwu I. C.	60,000.00	60,000.00
20.	Mbachuchidnma	90,000.00	90,000.00
21.	ObiohaChinyere	792,000.00	792,000.00
22.	MaduabuchUche	150,000.00	150,000.00
23.	AlphonsusIbeh	208,000.00	208,000.00
24.	Nwadike G. C	80,000.00	80,000.00
25.	Obi Rufus	70,820.00	70,820.00
26.	Oluigbo Jacinta	456,000.00	456,000.00
27.	MgbeobuMishark	58,600.00	58,600.00
28.	Ben Nwiwu	8,000.00	8,000.00
29.	Silas Osuala	5,000.00	5,000.00
30.	OguekemmaIfeoma	110,000.00	110,000.00
31.	H. R. H. Eze C. E. Umeji	1,000,000.00	1,000,000.00
32.	OgechukwuUgochukwu	20,000.00	20,000.00
33.	Ben Ofiela	14,509,000.00	14,509,000.00
34.	Igwemadu A. C.	30,000.00	30,000.00
35.	Okeke F. N.	1,800,000.00	1,800,000.00
36.	OyioguUchechukwu	150,000.00	150,000.00
37.	Udegbu Joseph C.	236,000.00	236,000.00
38.	Hon. UcheIfeoma	500,000.00	500,000.00
39.	Hon. Nwangwa F. U.	150,000.00	150,000.00
40.	Hon. Chris Ukaobasi	250,000.00	250,000.00
41.	Hon. Obidiegwu C. S.	250,000.00	250,000.00
42.	Hon. OkeyEmenike	1,710,000.00	1,710,000.00

43.	Hon. AmaechiObizue	2,131,800.00	2,131,800.00
44.	Peter Ezenwa	1,500,000.00	1,500,000.00
45.	Hon. Kanu J. A. O.	1,268,792.00	1,268,792.00
46.	NjidekaAkunna	164,850.00	164,850.00
47.	Hon. Bona mbonu	2,520,000.00	2,520,000.00
48.	Ozoemeru Anne C.	11,500.00	11,500.00
49.	Ngonadi J. O.	3,000.00	3,000.00
50.	Asomugha Mary	10,000.00	10,000.00
51.	Anane Sylvester	20,000.00	20,000.00
52.	Ekechi A. U.	1,210,000.00	1,210,000.00
53.	Egenti Raymond	631,050.00	631,050.00
54.	Emmanuel Usonu	37,000.00	37,000.00
55.	Iyimagoro Theo C.	743,650.00	743,650.00
56.	Egbuawa E. O.	340,000.00	340,000.00
57.	Ohamara I. E.	980,500.00	980,500.00
58.	Hon. Henry Uke (T/C Chairman)	11,593,079.67	11,593,094.21
59.	Abara A. C.	1,937,175.00	1,937,175.00
60.	Ogoke G. O.	1,579,400.00	1,579,400.00
61.	NwangumaUche	264,000.00	264,000.00
62.	Anyawu Rita	1,244,500.00	1,244,500.00
63.	Obasi Ann	75,000.00	75,000.00
64.	Okereke Celestine	28,000.00	28,000.00
65.	Onwuzuruike Stephen	10,000.00	10,000.00
66.	Nwaji Elizabeth N.	20,800.00	20,800.00
67.	Iwuanyanwu T. A	465,000.00	465,000.00
68.	Gabriel U. Uzor	300,000.00	300,000.00
69.	Odinakaeze Alice	359,898.00	359,898.00
70.	Mbika Theresa	82,000.00	82,000.00
71.	Uchendu Gloria Ogechi	370,000.00	370,000.00
72.	Ukado E. O.	970,000.00	970,000.00
73.	Nwoko F. C.	55,000.00	55,000.00
74.	Osuji B. N. D.	1,025,000.00	1,025,000.00
75.	Udoji B. I.	515,000.00	515,000.00
76.	hon. John Eze	346,000.00	346,000.00
80.	Hon. ChuksKanu I.	841,800.00	841,800.00
81.	AnyikwaAmaka (Mrs.)	740,000.00	740,000.00
82.	ObilorChinyere	815,000.00	815,000.00
83.	Mgborokwu D. M.	1,213,000.00	1,213,000.00
84.	Fabian Anyankwo	50,000.00	50,000.00
85.	Ibe A. O. (TR)	1,696,763.25	1,696,763.25
86.	Hon. Charles Okoli	6,029,990.00	6,029,990.00
87.	Hon. Mary Ekemezi	1,392,000.00	1,392,000.00
88.	Kanu G. O. (H. P. M.)	150,000.00	150,000.00
89.	Jennifer Okoli	70,000.00	70,000.00
90.	Obi M. J.	555,000.00	555,000.00
91.	Iwuji Joy O.	2,000.00	2,000.00
92.	Obozor O. N.	410,000.00	410,000.00
93.	Udoze Ignatius	2,892,897.50	2,892,897.50

94.	Val Chimah	27,000.00	27,000.00
95.	Nwachukwu C. U.	1,000.00	1,000.00
96.	Hon. J. O. Ibeh	985,000.00	985,000.00
97.	Izugbokwe F. O.	2,087,000.00	2,087,000.00
98.	MbakweEucharia	247,400.00	247,400.00
99.	Okafor Celine	250,000.00	250,000.00
100.	Iheka A. E.	273,263.25	273,263.25
101.	Osucha E. A.	50,000.00	50,000.00
102.	Okereke O. W.	100,000.00	100,000.00
103.	Mgbeama O. W.	100,000.00	100,000.00
100.	John Okoli	11,000.00	11,000.00
101.	Bob Rekka	12,000.00	12,000.00
102.	D. S. Nwokedi	60,000.00	60,000.00
103.	Chiedo King	50,000.00	50,000.00
104.	NwokeChinelo	50,000.00	50,000.00
105.	AjeroPaulinus	6,969,150.00	6,969,150.00
106.	Emechebe C. U.	134,900.00	134,900.00
107.	Ifeyinwa I. Jerry	10,000.00	10,000.00
108.	C. O. O. Anyanwu	755,000.00	755,000.00
109.	Osuigwe F. B.	16,000.00	16,000.00
110.	AssumptaUmeh	40,000.00	40,000.00
111.	Paul Nwogwugwu	20,000.00	20,000.00
112.	ChuksOsuji (JP) (TR)	1,744,500.00	1,744,500.00
113.	Ugoeze Charity	3,000.00	3,000.00
114.	Anyanwu B. I.	1,298,000.00	1,298,000.00
115.	AlphonususOnyeuche	12,000.00	12,000.00
116.	Onyeagba C. I.	25,000.00	25,000.00
117.	OluohaChidi	30,000.00	30,000.00
118.	Anoche Sunday	23,300.00	23,300.00
119.	Maduchukwu G. I.	154,000.00	154,000.00
120.	Orisakwe T. C.	12,000.00	12,000.00
121.	Okwuego	20,000.00	20,000.00
122.	Uchendu G. O.	50,000.00	50,000.00
123.	Osuji U. S.	60,000.00	60,000.00
124.	IfenyinwaOkpodike	20,000.00	20,000.00
125.	Oluchukwu Olivia	3,000.00	3,000.00
126.	IkpaAnthanatus	87,359.00	87,359.00
127.	Hon. Bright Okeke	6,106,008.74	6,106,008.74
128.	NwokejiAzuka	20,000.00	20,000.00
129.	UjuIhejiagwa	4,306,092.00	4,306,092.00
130.	Mgborokwu K. O.	2,702,260.00	2,702,260.00
131.	Hon. EmekaObidiegwu	980,000.00	980,000.00
132.	Hon. David Umuasiegbu	8,259,200.00	8,259,200.00
133.	Chief Duru E. I.	1,042,000.00	1,042,000.00
134.	Uba Nicholas	2,250,000.00	2,250,000.00
135.	MbaieLewechi (Mrs.)	20,000.00	20,000.00
136.	ChuksUchehara	3,294,000.00	3,294,000.00
137.	Korie J. O.	4,094,240.00	4,094,240.00
138.	Hon. IheagwuonuOnyinye	1,674,106.00	1,674,106.00

139.	Sample Okwuosha	640,000.00	640,000.00
140.	Mrs. Charity Achi	3,060,000.00	3,060,000.00
141.	Euwuchie P. E.	50,000.00	50,000.00
142.	NdidiNwagbo	20,000.00	20,000.00
143.	Gab Ike Nwosu	3,100,000.00	3,100,000.00
144.	Chioma H. I.	904,625.00	904,625.00
145.	IfenyinwaAzubuike	80,000.00	80,000.00
146.	Grace Mbaekwu	2,340,500.00	2,340,500.00
147.	OkechukwuNgonadi	1,209,600.00	1,209,600.00
148.	AmadiAnozie	786,000.00	786,000.00
149.	I. C. Amanasi	560,000.00	560,000.00
150.	Hon. C. Ezeh	646,000.00	646,000.00
151.	Hon. C. Kanu	1,010,000.00	1,010,000.00
152.	Hon. C. Okereke	444,000.00	444,000.00
153.	TheophilusEgwim	51,000.00	51,000.00
154.	Obodozie A. S.	14,245,510.00	14,245,510.00
155.	Nwanegbo A.	1,943,000.00	1,943,000.00
156.	Odunze Rita (Mrs.)	16,000.00	16,000.00
157.	TimsNnorom	1,142,400.00	1,142,400.00
158.	Azubuike Rose Collete	40,000.00	40,000.00
159.	Njoku H. I.	96,000.00	96,000.00
160.	Chukwuonye H. S. S.	15,000.00	15,000.00
161.	Barr. Umunsofor P. C.	1,898,650.00	1,898,650.00
162.	Hon. Davidson Okeke	494,692.00	494,692.00
163.	Hon. MarcekOhakwe	627,692.00	627,692.00
164.	Hon. PaulinusOkeke	385,692.00	385,692.00
165.	Hon. Joseph Ukeje	456,692.00	456,692.00
166.	Hon. IfeanyiAnusionwu	105,692.00	105,692.00
167.	Hon. Oliver Kanu	478,792.00	478,792.00
168.	Hon. Fabian Kanu	114,692.00	114,692.00
169.	Hon. Angela Obiaku	20,000.00	20,000.00
170.	Mrs. E. U. Umunsofor	972,101.00	972,101.00
171.	Hon. Isaac Duruoha	4,639,150.00	4,639,150.00
172.	Hon Andrew Mgbor	180,247.00	180,247.00
173.	Hon. Idimonye Jacob	286,000.00	286,000.00
174.	Ogbudike C.	340,500.00	340,500.00
175.	Hon. GoddyNwankwo	239,000.00	239,000.00
176.	Hon. IfeanyiEzenwa	1,239,950.00	1,239,950.00
177.	Hon. EmekaObiegeonu	5,000.00	5,000.00
178.	Hon. IhesimuloMbadiwe	2,537,200.00	2,537,200.00
179.	Njoku G. O. C.	1,643,083.00	1,643,083.00
180.	Charles Ibekwe	35,000.00	35,000.00
181.	Sundry Councilors	590,000.00	590,000.00
182.	MbadiweUche	1,350,000.00	1,350,000.00
183.	OkoliNkeonyere	450,000.00	450,000.00
184.	Ohayabe Joy	5,000.00	5,000.00
185.	Hon. Solomon Umunna	458,692.00	458,692.00
186.	Okoke c. N.	13,500.00	13,500.00
187.	UgwuahM. P.	4,300.00	4,300.00

188.	Jonah Ojinta	43,076.00	43,076.00
189.	Ukama u.	11,430.00	11,430.00
190.	c. E. Nwoke	22,150.00	22,150.00
191.	Hon. Opiegbe C.C.C.	58,550.00	58,550.00
192.	C. B. Ohirim	18,500.00	18,500.00
193.	ObasiObioha	25,500.00	25,500.00
194.	C. U. Okoli	51,500.00	51,500.00
195.	S. O. Ibe	38,865.00	38,865.00
196.	Hon. OkechukwuIbe	347,332.00	347,332.00
197.	Hon. Ifeikwe J.	120,000.00	120,000.00
198.	B. C. ngonadi	78,434.00	78,434.00
199.	I. O. Ezeh	245,000.00	245,000.00
200.	UmuehEucharia	50,000.00	50,000.00
201.	Belebe C. E.	982,000.00	982,000.00
202.	Umeh I. A.	114,000.00	114,000.00
203.	Anthony Njoku	50,000.00	50,000.00
204.	OdahRaph (SSS)	40,000.00	40,000.00
205.	Nnaduru P.	200,000.00	200,000.00
206.	Kenneth Uzowuru	5,517,000.00	5,517,000.00
207.	D. C. O. Ideato North LGA	40,000.00	40,000.00
208.	Area Commander Orlu	60,000.00	60,000.00
209.	Okafor Sam	30,000.00	30,000.00
210.	NwokeNkeiruka	30,000.00	30,000.00
211.	C. N. Chukwu	282,000.00	282,000.00
212.	Chukwu G.	60,000.00	60,000.00
213.	Onyenufor C. C.	101,000.00	101,000.00
214.	IfeanyiChimezie	9,980,430.44	9,980,430.44
215.	ChinyereOboh	25,000.00	25,000.00
216.	UzomaokaforIzuogu	200,000.00	200,000.00
217.	Izugbokwe F. C.	19,000.00	19,000.00
218.	Lady Ukoha Lucy	210,000.00	210,000.00
219.	Hon. Mrs. Eucharis Igwe	7,535,000.00	7,535,000.00
220.	Onukwube Andrea	20,000.00	20,000.00
221.	Motherless Baby Home	180,000.00	180,000.00
222.	Onyebule A. C.	275,000.00	275,000.00
223.	Arodiwe Victoria	49,500.00	49,500.00
224.	Umearuker Victoria	145,000.00	145,000.00
225.	OkekeAdaobi	345,500.00	345,500.00
226.	Ajimekwe B. A.	80,000.00	80,000.00
227.	Hon. J. obiefunaIbe	5,000.00	5,000.00
228.	EmegbeboChinedu	130,000.00	130,000.00
229.	Ezeanyaoha Joseph	100,000.00	100,000.00
230.	Kanu Timothy	100,000.00	100,000.00
231.	AnoyoUche	100,000.00	100,000.00
232.	NwanaBatholomew	9,900.00	9,900.00
233.	OgadinmaMgboji	10,000.00	10,000.00
234.	ObiomaOparaku	2,553,700.00	2,553,700.00
235.	Ibeneme C. N.	1,050,000.00	1,050,000.00
236.	NnebeduruConcilia	40,000.00	40,000.00

237.	Annekwe C. B.	540,000.00	540,000.00
238.	Aguruah Ethelbert	31,000.00	31,000.00
239.	Igwenkiru	317,400.00	317,400.00
240.	Ben Okoro	140,000.00	140,000.00
241.	OkoliAugustina A.	50,000.00	50,000.00
242.	Ihekoronye G. O.	200,000.00	200,000.00
243.	Mbionwuuchenna	303,500.00	303,500.00
244.	Nwagozie E. A.	10,000.00	10,000.00
245.	Ubah Vitus	40,000.00	40,000.00
246.	Nwachukwu G. I.	120,000.00	120,000.00
247.	CyiazusOkwaraji	108,000.00	108,000.00
248.	Asomugha Mary	5,000.00	5,000.00
249.	R. I. O. Chukwu	122,667.06	122,667.06
250.	Onwuzuruike Rosemary	82,000.00	82,000.00
251.	Osigwe Abraham	28,147.00	28,147.00
252.	Victor Umezir	200,000.00	200,000.00
253.	Hon. OkekeThankGod	100,000.00	100,000.00
254.	Aguchere N.	50,000.00	50,000.00
255.	Igwebge M. C.	10,000.00	10,000.00
256.	Charles Ibekwe	40,000.00	40,000.00
257	NkechinyereIbeanuOkoli	162,200.00	162,200.00
258.	Ogwuanyanwu N. O.	500,000.00	500,000.00
259.	Ngozi Williams U.	106,000.00	106,000.00
260.	Duruohaugonna	5,000.00	5,000.00
261.	Mmuoneke Marcel	58,854.24	58,854.24
262.	Hon. OderaOnwudiwe	429,000.00	429,000.00
263.	Ozoemena Anne	11,500.00	11,500.00
264.	Ogonadi J. O.	1,017,280.00	1,017,280.00
265.	E. N. Agbawodike	5,000.00	5,000.00
266.	A. A. Okeke	5,000.00	5,000.00
267.	Uche Njoku	30,000.00	30,000.00
268.	Raymond Ezenwaka	375,050.00	375,050.00
269.	A. U Ibeh	699,473.82	699,473.82
270.	Alex Obilor	46,750.50	46,750.50
271.	NwanduEmah	18,147.60	18,147.60
272.	Anayakaoha c. O.	2,255.30	2,255.30
273.	Ven. Ohiela	103,135.00	103,135.00
274.	Igwemmandu A. C.	57,662.35	57,662.35
275.	Odorji B. I.	15,945.25	15,945.25
276.	Uba N. C.	28,648.74	28,648.74
277.	Nwakwe Raphael	29,505.99	29,505.99
278.	Obianujunwa Christiana	20,756.25	20,756.25
279.	Marcel Ezegbogu	10,365.84	10,365.84
280.	AnaekeChinasa	7,702.92	7,702.92
281.	UkwuomaIjeoma	12,210.00	12,210.00
282.	Iloka Blessing	15,399.86	15,399.86
283.	F. B. Osuigwe	36,810.25	36,810.25
284.	IfenyinwaAlakwe	2,183.00	2,183.00
285.	Christopher Obia	7,201.00	7,201.00

286.	Okwara N. E.	50,000.00	50,000.00
287.	Udokoro Fidelis	125,500.00	125,500.00
288.	OguekenmaIfeoma	13,050.00	13,050.00
289.	Ndukwu S. I.	116,000.00	116,000.00
290.	OsujiChuks	179,000.00	179,000.00
291.	Ozogbo Blessing	5,000.00	5,000.00
292.	Josephine Ohadiwe	19,605.50	19,605.50
293.	Nwoke F. C.	127,680.03	127,680.03
294.	Ogbumkpa Malachy I.	18,520.42	18,520.42
295.	Chimuanya Ruabga G.	15,859.26	15,859.26
296.	Odibeh Emilia	31,320.00	31,320.00
297.	Ibe Daberechi	13,329.50	13,329.50
298.	Nwagwo Adolphus	22,272.00	22,272.00
299.	EkeochaMicheal U.	31,167.00	31,167.00
300.	Sylvester Anneme	12,654.00	12,654.00
301.	Oguike Veronica	58,042.80	58,042.80
302.	IjeforNnamdi	26,400.00	26,400.00
303.	Onyeagba C. A.	14,000.00	14,000.00
304.	LizzyOnwuzuruigbo	60,000.00	60,000.00
305.	Hon. Paul O. Ezeanyika	60,000.00	60,000.00
306.	Hon. Clement Ezeana	60,000.00	60,000.00
307.	Hon. Francis C. Anughia	60,000.00	60,000.00
308.	Hon. Emmanuel Oguego	60,000.00	60,000.00
309.	Hon. ObiakoDonatus	40,000.00	40,000.00
310	Hon. Robinson Nwosu	60,000.00	60,000.00
311	NzeOkey Richard Ogbu	60,000.00	60,000.00
312	Mrs. Udorji	263,000.00	263,000.00
313	Hon. Love Udensi	1,830,000.00	1,830,000.00
314	Hon. Mrs. IjeomaObiezu	3,423,000.00	3,423,000.00
315	Hon. HyginusAnozie	60,000.00	60,000.00
316	Hon. Godwin Agba	60,000.00	60,000.00
317	IfeomaOguekenma	77,000.00	77,000.00
318	Engr. ChikezieUgochukwu	30,000.00	30,000.00
319	Onalate Mercy	120,000.00	120,000.00
320	Darlington Udoye	20,000.00	20,000.00
321	EmmenuelUsuego	20,000.00	20,000.00
322	EzijiakuOkechukwu	50,000.00	50,000.00
323	Okpani E. O.	104,500.00	104,500.00
324	UmehChikwuo	6,800.00	6,800.00
325	EmenikeAmare	6,000.00	6,000.00
326	AmaechiJovita	10,000.00	10,000.00
327	Oleribe Edith	18,000.00	18,000.00
328	Igboanugo, P. S.	80,000.00	80,000.00
329	Eburuo, M. N.	161,000.00	161,000.00
	Sub-Total Personal Advances	**258,556,832.41**	**262,221,817.87**
	Grant Total Prepayments	**320,209,032.41**	**298,606.717.87**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	5,501,370.67	0.00	5,501,370.67	5,501,370.67
	5% Current "Tax (WHT)	2,553,010.37	0.00	2,553,010.37	2,553,010.37
	Value Added Tax (VAT)	4,696,982.37	0.00	4,696,982.37	4,696,982.37
	Development Levy	94,300.00		94,300.00	94,300.00
	Education Rate	300.00	0.00	300.00	300.00
	Sub-Total Unremitted Taxes	**12,845,963.41**	**0.00**	**12,845,963.41**	**12,845,963.41**
15.2	**UNREMITTED DEDUCTIONS (SALARY)**				
	NULGE Union Dues 75%	(1,465,284.70)	0.00	(1,465,284.70)	(1,465,284.70)
	NULGE Dues 25%	1,332,910.29	0.00	1,332,910.29	1,332,910.29
	Staff Welfare Dues	(158,035.00)	0.00	(158,035.00)	(158,035.00)
	NANN (Nurse Dues)	64,601.51	0.00	64,601.51	64,601.51
	NULGE Welfare Scheme	667,719.32	0.00	667,719.32	667,719.32
	NACHPN	82,886.97	0.00	82,886.97	82,886.97
	Agric Staff Welfare	(125,034.00)	0.00	(125,034.00)	(125,034.00)
	MHWU Dues	263,036.41	0.00	263,036.41	263,036.41
	Junior Staff Association	235,000.00	0.00	235,000.00	235,000.00
	Senior Staff Housing Welfare	476,000.00	0.00	476,000.00	476,000.00
	NUT	2,195.06	0.00	2,195.06	2,195.06
	NUCTAS	73.45	0.00	73.45	73.45
	NASU	1,900.00	0.00	1,900.00	1,900.00
	Sub-Total Unremitted Deductions	**1,377,969.31**	**0.00**	**1,377,969.31**	**1,377,969.31**
	Grand Total Unremitted Deductions	**14,223,932.72**	**0.00**	**14,223,932.72**	**14,223,932.72**

16	**DEPOSITS:**	**2018** **₦'m**	**2017** **₦'m**
1	NULGE Motorcycles Loan Scheme	122,868.37	122,868.37
2	National Housing Deduction	12,865.00	12,865.00
3	Retention Fee.	329,588.20	329,588.20
4	Emilia Amakwe	531.86	531.86
5	CyracusEmechebe	481.72	481.72
6	Jonathan Enu	886.84	886.84
7	EucharíaNdem	3,057.86	3,057.86
8	Mrs. Evelyn Nwuto	1,541.48	1,541.48
9	Okeke C. N.	1,095.64	1,095.64
10	Sunday Anochie	96.32	96.32
11	Ibeagwa A.	1,348.08	1,348.08
12	Agukwe S.	192.44	192.44
13	Anaeto E.	1,994.50	1,994.50
14	Umeogu W. O.	1,891.00	1,891.00
15	Oboh E. O. (Mrs.)	61,709.64	61,709.64
16	Obiwuru C.	4,229.00	4,229.00
17	Manager NACDA OK	39,760.64	39,760.64
18	Nnebo Welfare	662.00	662.00
19	Blessing Okeke	2,864.00	2,864.00
20	Decean	150.00	150.00
21	Okpodike Ifenyinwa	17,418.00	17,418.00
22	Nnobedim Augustina	1,200.00	1,200.00
23	Ezeaka Okwuru	973.00	973.00
24	Onyeagba A. O.	701.00	701.00
25	Alagbosom Francisca	370.00	370.00
26	Ejiagu B. T. S.	811.00	811.00
27	Nkiru Onyia	8,974.00	8,974.00
28	Okeke Sussan	2,828.00	2,828.00
29	Umualaekw eAssumpta	8,793.00	8,793.00
30	Nwosu Reuben	1,583.00	1,583.00
31	Ezenwafor Gladys	950.00	950.00
32	Ekeke Gladys	252.00	252.00
33	Ahuogu Esther	1,104.00	1,104.00
34	Okorie Beatrice (Late)	8,804.00	8,804.00
35	Ilononso Gabriel (Late)	867.00	867.00
36	Ohia Edwin	1,469.00	1,469.00
37	Ugochukwu Hannah	878.00	878.00
38	Chinedu Benson	365.00	365.00
39	Nwankwo T.	350.00	350.00
40	Obioha Cecilia	140.00	140.00
41	Uche Mary	140.00	140.00
42	Ofornagoro Chinelo	38,000.57	38,000.57
43	Nnachi Josephine	1,976.00	1,976.00

45	Okeke Albert	33.00	33.00
46	S. O. Ibe	2,053.00	2,053.00
47	ChikeUmeh	510.00	510.00
48	Nwaogwugwu Kenneth	7,442.52	7,442.52
49	Ohioha Chinyere	552.00	552.00
50	Emecheta Cyprian	300.00	300.00
51	Innocent M. N.	2,285.00	2,285.00
52	Njoku A. C. C.	17,640.00	17,640.00
53	Aji C. C.	250.00	250.00
44	Edumba Godwin	12,000.00	12,000.00
55	Orji Friday	4.400.00	4.400.00
56	Nwosu V. D.	4,400.00	4,400.00
57	Sundry Staff Nulge	8,530.00	8,530.00
58	Umeh Peter	600.00	600.00
59	Ibeakamma Herbert	12,000.00	12,000.00
60	Onyeukwu C. U. B.	12,000.00	12,000.00
61	Iheogwu Emilia	3,753.00	3,753.00
62	Onunkwu Aaron	2,427.00	2,427.00
63	Ukoma M.	6,099.00	6,099.00
64	Angela Obijiaku	80,800.00	80,800.00
65	John Ojoko	750.00	750.00
66	Nzekwe Lazarus	75.00	75.00
67	OnukwoHenry	248.00	248.00
68	AlaukwuIfeyinwa	625.00	625.00
69	SDRD	7,865.00	7,865.00
70	Emenike D.	875.00	875.00
71	Eze T. O.	3,223.00	3,223.00
72	Umenokwu Raphael	1,310.00	1,310.00
73	Nwakire M. O.	10,987.00	10,987.00
74	Duru Faith	12,779.00	12,779.00
75	Mgbor V. A	218.00	218.00
76	Caroline Umuijiego	3,957.00	3,957.00
77	Ukano M. U.	2,785.00	2,785.00
78	Titus Nnorom	10,000.00	10,000.00
79	EuchariaUmeh.	10,000.00	10,000.00
80	Ekwem F. C.	12,585.00	12,585.00
81	Charity Ezeh.	15,203.00	15,203.00
82	Charity Okonnu	6,300.00	6,300.00
83	GetrudeNwankwo	50,209.64	50,209.64
84	Ijeoma G. I.	2,064.00	2,064.00
85	EuchariaEmekele	12,957.90	12,957.90
86	Onwuka C. N.	9,122.00	9,122.00
87	EuchariaOkorie	2,180.00	2,180.00
88	Nwaokoro S.	6,870.00	6,870.00
89	Celestine O.	11,943.72	11,943.72
90	Blessing Ajumkwa	22,450.00	22,450.00
91	E. E. Edwin	3,132.00	3,132.00
92	Adumekwe A.	182.00	182.00
93	Justice Okolie	720.00	720.00

94	Okafor G. C.	23,922.00	23,922.00
95	Rosemary Ofoegbu	574.00	574.00
96	Reginald	740.00	740.00
97	Paul Nwogwugwu	363.00	363.00
98	Oko115lie Victor	363.00	363.00
99	Mbaole J. C.	5,278.00	5,278.00
100	IbeBenneth	1,459.00	1,459.00
101	Kanu C. A.	31,387.00	31,387.00
102	Uzoma Agnes	147.00	147.00
103	Magnus Paulinus	5,353.00	5,353.00
104	Ibe Stephen	488.00	488.00
105	Umeh, C.	7,565.00	7,565.00
106	Insurance Duru	2,652.00	2,652.00
107	Drug revolving Loan	64,610.00	64,610.00
108	Igwilo M.	6,000.00	6,000.00
109	Hon. Nwanibe	5,616.00	5,616.00
110	Nat. population Comm.	2,100.00	2,100.00
111	Sundry Staff Allowance	1,818,499.73	1,818,499.73
112	Rita Nwankwo	14,763.00	14,763.00
113	Njoku Chioma	17,805.00	17,805.00
114	F. C. Chukwuma	7,426.00	7,426.00
115	Umeji P.	5,760.00	5,760.00
116	Mmomara C.	7,815.00	7,815.00
117	Eze M.	5,760.00	5,760.00
118	EzeIbekwe B.	9,845.00	9,845.00
119	Obi Charity	19,095.10	19,095.10
120	EgbujorVeronic	25,456.08	25,456.08
121	Onyekwa S. N.	5,000.00	5,000.00
122	Abara A. C.	89,650.00	89,650.00
123	Nwachukwu Dominica	12,600.00	12,600.00
124	AzimekweBlessing	56,500.00	56,500.00
125	Ugoeze Charity	13,130.00	13,130.00
	Total Deposits	**3,354,623.85**	**3,354,623.85**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	33,081,896.00	26,386,099.60	4,863,652.33	39,556,594.16	**103,888,242.09**
2	February	17,276,140.00	29,386,099.60	4,863,652.33	39,556,594.16	**91,082,486.09**
3	March	17,678,380.89	26,386,099.60	4,863,652.33	39,556,594.16	**88,484,726.98**
4	April	16,777,734.88	29,386,099.60	4,863,652.33	39,556,594.16	**90,584,080.97**
5	May	2,080,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**72,886,346.09**
6	June	16,944,024.26	29,386,099.60	4,863,652.33	39,556,594.16	**90,750,370.35**
7	July	0.00	26,386,099.60	4,863,652.33	39,556,594.16	**70,806,346.09**
8	August	21,661,966.88	29,386,099.60	4,863,652.33	39,556,594.16	**95,468,312.97**
9	September	48,058,887.72	26,386,099.60	4,863,652.33	39,556,594.16	**118,865,233.81**
10	October	17,860,431.00	29,386,099.60	4,863,652.33	39,556,594.16	**91,666,777.09**
11	November	78,158,912.00	26,386,099.60	4,863,652.33	39,556,594.16	**148,965,258.09**
12	December	216,049,680.95	29,386,099.60	4,863,652.33	39,556,594.16	**289,856,027.04**
	Total	**485,628,054.58**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,371,304,207.66**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	120,400.00	47,600.00
	February	50,700.00	219,600.00
	March	27,100.00	89,100.00
	April	98,400.00	21,950.00
	May	31,100.00	524,770.00
	June	10,900.00	166,260.00
	July	35,300.00	687,100.00
	August	9,000.00	188,450.00
	September	103,000.00	58,000.00
	October	62,900.00	67,300.00
	November	15,300.00	17,800.00
	December	0.00	39,700.00
	Total	**564,000.00**	**2,127,630.00**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF IDEATO SOUTH

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ideato South Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities
   c. Statement 3 --- Statements of Consolidated Revenue Fund

d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ideato South Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Ideato South Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Ideato South Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF IDEATO SOUTH LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Ideato South Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Ideato South Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Ideato South Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,671,085,935.00	Statutory Allocation from JAAC	1	1,556,825,035.10	844,661,175.50
11,616,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
2,360,000.00	Capitation Rate		0.00	48,300.00
27,400,000.00	Property Rate		175,000.00	29,200.00
53,584,270.00	Licenses, Fines, Fees and Royalty		437,700.00	402,500.00
13,424,000.00	Earnings from Commerce		0.00	86,400.00
3,980,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
950,000,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
3,733,450,205.00	**Total Revenue**		1,557,437,735.10	845,227,575.50
	Total Inflow from Operating Activities (A)			
	Payments:			
511,530,494.00	Salaries and Wages	5	831,201,473.04	656,085,801.82
52,279,350.00	Overhead Cost	6	54,289,787.98	101,810,058.71
0.00	Sec. Vote	7	14,035,000.00	17,930,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
3,135,640,554.00	Capital Expenditure	9	647,311.259.26	109,475,860.70
0.00	Interest Payment		0.00	0.00
3,699,450,398.00	**Total Outflow from Operating Activities (B)**		**1,546,837,520.28**	**885,301,721.23**
33,999,807.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**10,600,214.82**	**(40,074,145.73)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00

0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		10,600,214.82	**(40,074,145.73)**
0.00	**Cash and its Equivalent as at 1/1/18**		**1,252,694.15**	**41,326,839.88**
0.00	**Cash and its Equivalent as at 31/12/18**		**11,852,908.97**	**1,252,694.15**

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	105,194.09	4,229.40
Bank	11	11,747,714.88	1,248,464.75
Total Liquid Assets (A)		**11,852,908.97**	**1,252,684.15**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	11,966,170.00	11,931,000.00
Service Advance	14	234,361,416.67	200,924,393.15
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**246,327,586.67**	**212,855,393.15**
TOTAL ASSETS C = (A + B)		**258,180,495.64**	**214,108,087.30**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		176,162,608.28	132,090,199.94
Unremitted Deductions	15	36,589,086.94	36,589,086.94
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**212,751,695.22**	**168,679,286.88**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	45,428,800.42	45,428,800.42
Total Other Liabilities (F)		45,428,800.42	45,428,800.42
TOTAL LIABILITIES G = (D + E +F)		**258,180,495.64**	**214,108,087.30**

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
159,164,345.67	**OPENING BALANCE 1/1/19**		**132,090,199.94**	**0.00**	**0.00**	**0.00**	**(132,090,199.94)**
	ADD REVENUE:						
	ALLOCATIONS						
844,661,175.50	Statutory Allocation from JAAC	1	1,556,825,035.10	2,671,085,935.00	2,671,085,935.00	0.00	1,114,260,899.90
0.00	State Government IGR	2	0.00	11,616,000.00	11,616,000.00	0.00	11,616,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
48,300.00	Capitation Rate		0.00	2,360,000.00	2,360,000.00	0.00	2,360,000.00
29,200.00	Property Rate		175,000.00	27,400,000.00	27,400,000.00	0.00	27,225,000.00
402,500.00	Licenses, Fines, Fees and Royalty		437,700.00	53,584,270.00	53,584,270.00	0.00	53,146,570.00
86,400.00	Earnings from Commerce		0.00	13,424,000.00	13,424,000.00	0.00	13,424,000.00
0.00	Rent on Local Govt. Property		0.00	3,980,000.00	3,980,000.00	0.00	3,980,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	950,000,000.00	950,000,000.00	0.00	950,000,000.00
	Total Internally Generated Revenue						
	Other Revenue Sources of the Local Govt.	4	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1,004,391,921.17	**Total Revenue (A)**		**1,689,527,935.04**	**3,733,450,205.00**	**3,733,450,205.00**	**0.00**	**2,043,922,269.96**
	EXPENDITURE						
656,085,801.82	Salaries and Wages	5	831,201,473.04	511,530,494.00	511,530,494.00	0.00	319,670,979.04
106,740,058.71	Overhead Cost	6	56,527,594.46	52,279,350.00	52,279,350.00	0.00	4,248,244.46
109,475,860.70	Capital Expenditure	9	625,636,259.26	3,135,640,554.00	3,135,640,554.00	0.00	2,510,004,294.74
872,301,721.23	**Total Expenditure (B)**		**1,513,365,326.76**	**3,699,450,398.00**	**3,699,450,398.00**	**0.00**	**2,186,085,071.24**
132,090,199.94	**OPERATING BALANCE**		**176,162,608.28**	**33,999,807.00**	**33,999,807.00**	0.00	142,162,801.28
	APPROPRIATIONS/TRANSFERS						
132,090,199.94	Transfer to Capital Development Fund		**176,162,608.28**	**33,999,807.00**	**33,999,807.00**	0.00	142,162,801.28
132,090,199.94	Closing Balance		**176,162,608.28**	**33,999,807.00**	**33,999,807.00**	0.00	142,162,801.28

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**375,786,897.31**	**0.00**	**0.00**	**0.00**	**(375,786,897.31)**
	ADD REVENUE						
132,090,199.94	**Transfer From Consolidated Revenue Fund**		176,162,608.28	0.00	0.00	0.00	(176,162,608.28)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
485,262,758.01	**TOTAL REVENUE**		**551,949,505.00**	**0.00**	**0.00**	**0.00**	**(551,949,505.00)**
	LESS CAPITAL EXPENDITURE						
109,475,860.70	**Capital Expenditure Sector**	9	625,636,259.26	3,135,640,554.00	3,135,640,554.00	0.00	2,510,004,294.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
109,475,860.70	**TOTAL CAPITAL EXPENDITURE**		625,636,259.26	3,135,640,554.00	3,135,640,554.00	0.00	2,510,004,294.74
	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
375,786,897.31	**Closing Balance**		(73,686,753.67)				

IDEATO SOUTH LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,556,825,035.10	1,905,510,389.00	348,685,353.90	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	150,589,394.00	(150,589,394.00)	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	300,462,442.00	(300,462,442.00)	
	Total (Gross) JAAC Allocation to the Local Government		**1,556,825,035.10**	**2,356,562,225.00**	**799,737,189.90**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	314,523,710.00	(314,523,710.00)	
	Total Value Added Tax		**0.00**	**314,523,710.00**	**(314,523,710.00)**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**11,616,000.00**	**(11,616,000.00)**
	Total State Government Internally Generated Revenue	**0.00**	**11,616,000.00**	**(11,616,000.00)**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	2,000,000.00	(2,000,000.00)
	Arrears of Capitation Rate	0.00	360,000.00	(360,000.00)
	Sub-Total Capitation Rate	**0.00**	**2,360,000.00**	**(2,360,000.00)**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	175,000.00	20,000,000.00	(19,825,000.00)
	Filling Stations	0.00	400,000.00	(400,000.00)
	Arrears of Property Rate	0.00	7,000,000.00	(7,000,000.00)
	Sub-Total Property Rate	**175,000.00**	**27,400,000.00**	**(27,225,000.00)**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	3,000,000.00	(3,000,000.00)
	Obstruction and Nuisance Fees	0.00	60,000.00	(60,000.00)
	Bicycle License Fess	0.00	240,000.00	(240,000.00)
	Liquor License (Wine/ Beer)	0.00	2,100,000.00	(2,100,000.00)
	Native Liquor License	0.00	1,000,000.00	(1,000,000.00)
	Wheelbarrow License Fees	0.00	200,000.00	(200,000.00)
	Squatter/ Hawkers Permit	0.00	400,000.00	(400,000.00)
	Motor Vehicles Emblems(various)	0.00	700,000.00	(700,000.00)
	Operational Business Permit	173,000.00	1,625,000.00	(1,452,000.00)
	Eating House License Fees	0.00	1,000,000.00	(1,000,000.00)
	Kiosk License Fees	0.00	250,000.00	(250,000.00)
	Bakery House License Fees	0.00	200,000.00	(200,000.00)
	Auctioneers License Fees	0.00	4,000,000.00	(4,000,000.00)
	Canon Shooting License Fees	0.00	2,000,000.00	(2,000,000.00)
	Customary Marriage Registration Fees	29,000.00	7,000,000.00	(6,971,000.00)
	Entertainment/Drumming Fees	0.00	175,000.00	(175,000.00)
	Naming of Street Registration Fees (Various)	0.00	900,000.00	(900,000.00)
	Slaughter Houses Fees	0.00	1,000,000.00	(1,000,000.00)
	Electrical Parts License Fees	0.00	250,000.00	(250,000.00)
	Clubs, Cultural and Social Organization Registration Fees	0.00	100,000.00	(100,000.00)
	Identification/Oath Fees	0.00	1,580,000.00	(1,580,000.00)
	Dislodging Septic Tank License Fees	0.00	180,000.00	(180,000.00)
	Earning from Environmental Sanitation Services	0.00	1,800,000.00	(1,800,000.00)
	Poundage Fees/Sales of Strayed Animal	0.00	85,000.00	(85,000.00)
	Registration of Birth and Death	23,200.00	5,000,000.00	(4,976,800.00)
	Dispensary / Maternity Fees	202,500.00	1,200,000.00	(997,500.00)
	Refund of Dowry	10,000.00	0.00	10,000.00
	Cassava Grinding Mill License	0.00	1,000,000.00	(1,000,000.00)
	Registration of Contractors Fees	0.00	4,000,000.00	(4,000,000.00)

	Tender Fees	0.00	7,500,000.00	(7,500,000.00)
	Building Plan Checking fees	0.00	50,000.00	(50,000.00)
	Sand Excavation Fees	0.00	6,000,000.00	(6,000,000.00)
	Cottage Industry Fees	0.00	450,000.00	(450,000.00)
	Oil Processing/Kernel Cracking Machine Fees	0.00	150,000.00	(150,000.00)
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	100,000.00	(100,000.00)
	Ingredient Grinding License Fees	0.00	150,000.00	(150,000.00)
	Painting Spraying and Sign Writing Workshop Fees	0.00	235,000.00	(235,000.00)
	Welding Machine License Fees	0.00	10,500.00	(10,500.00)
	Electronics Radio/Television Workshop License Fees	0.00	100,000.00	(100,000.00
	Blacksmith Workshop License Fees	0.00	77,000.00	(77,000.00)
	Wood Making and Carpentry Workshop License Fees	0.00	70,000.00	(70,000.00)
	Battery Charger License Fees	0.00	80,000.00	(80,000.00)
	Vulcanizer License Fees	0.00	230,000.00	(230,000.00)
	Panel Beater License Fees	0.00	9,000.00	(9,000.00)
	Clock/Watch Repair License Fees	0.00	25,000.00	(25,000.00)
	Motor Mechanical Workshop License Fees	0.00	40,000.00	(40,000.00)
	Building Material License Fees	0.00	220,000.00	(220,000.00)
	Surface Kerosene Tank License Fees	0.00	70,000.00	(70,000.00)
	Photocopying and Document Service License Fees	0.00	400,000.00	(400,000.00)
	Block Making with Machine License Fees	0.00	200,000.00	(200,000.00)
	Sewing Institute License Fees	0.00	40,000.00	(40,000.00)
	Hair Dressing/Barbing Salon License Fees	0.00	50,000.00	(50,000.00)
	Local Hair Barbing/Plating License Fees	0.00	40,000.00	(40,000.00)
	Registration of Clinic License Fees	0.00	100,000.00	(100,000.00)
	Advertisement License Fees	0.00	492,770.00	(492,770.00)
	Customary Right of Occupancy Fees	0.00	150,000.00	(150,000.00)
	Sub-Total Licenses, Fines and Fees	**437,700.00**	**53,584,270.00**	**53,146,570.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	4,000,000.00	(4,000,000.00)
	Motor Park Toll	0.00	3,500,000.00	(3,500,000.00)
	Earnings from Agricultural Undertakings	0.00	2,924,000.00	(2,924,000.00)
	Earnings from Sales of Water with Tankers	0.00	3,000,000.00	(3,000,000.00)
	Sub-Total Earnings from Commerce	**0.00**	**13,424,000.00**	**(13,424,000.00)**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	1,000,000.00	(1,000,000.00)
	Rent on Other Local Government Buildings	0.00	480,000.00	(480,000.00)
	Rent on Other Local Government Landed Property	0.00	2,500,000.00	(2,500,000.00)
	Sub-Total Rent on Local Government Property	**0.00**	**3,980,000.00**	**(3,980,000.00)**
3.6	**INTEREST/REPAYMENTS AND DIVIDENDS:**			
3.6.1	**INTEREST/REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**

3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	950,000,000.00	950,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**950,000,000.00**	**950,000,000.00**
	Grand Total Internally Generated Revenue	**612,700.00**	**1,050,748,270.00**	**1,050,135,570.00**
4	**OTHER REVENUE SOURCES**			
	Surplus from Sales of Local Govt. Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Other Revenue Sources	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	4,143,781.52	29,449,960.00	25,306,178.48
	The Legislative	22,182,083.44	38,615,450.00	16,433,366.56
	Community Government Councils	0.00	30,240,000.00	30,240,000.00
	Sub-Total Consolidated Revenue Fund Charges	**26,325,864.96**	**98,308,410.00**	**71,982,545.04**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	83,811,978.45	88,923,607.00	5,111,628.55
	Finance	49,413,259.82	62,829,030.00	13,415,770.18

	Medical and Health	157,065,481.84	169,295,976.00	12,230,494.16
	Planning Research and Statistics	4,446,009.12	11,651,670.00	7,205,660.88
	Agricultural and Natural Resources	48,203,030.62	31,341,572.00	(16,861,458.62)
	Works, Transport and Housing	9,059,905.56	17,307,879.00	8,247,973.44
	Information, Education and Social Welfare	28,748,119.47	31,872,350.00	3,124,230.53
	Salaries to Primary Education Teachers and Members of Council of Traditional Rulers	410,997,023.19	0.00	410,997,023.19
	Sub-Total Personnel Cost	**791,744,808.08**	**413,222,084.00**	**378,522,724.08**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	3,960,000.00	0.00	(3,960,000.00)
	NYSC Corp Member	2,102,800.00	2,000,000.00	(102,800.00)
	Postal Agents	2,360,000.00	2,000,000.00	(360,000.00)
	Disabled Persons	2,708,000.00	450,000.00	(2,258,000.00)
	IT Students	800,000.00	0.00	(800,000.00)
	MSS	1,200,000.00	0.00	(1,200,000.00)
	Total Miscellaneous	**13,130,800.00**	**26,312,370.00**	**13,181,570.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	200,000.00	6,246,120.00	6,046,120.00
	Utility Services	0.00	500,000.00	500,000.00
	Telephone and Postal Services	0.00	0.00	0.00
	Stationery and Printing	3,582,476.18	4,263,500.00	681,023.82
	Maintenance of Office Furniture and Equipment	90,000.00	3,631,000.00	3,541,000.00
	Maintenance of Vehicle and Capital Assets	1,559,600.00	3,891,000.00	2,331,400.00
	Consultancy and Professional Services	0.00	1,260,000.00	1,260,000.00
	Training, Staff Development and Welfare	0.00	1,972,750.00	1,972,750.00
	Entertainment and Hospitality	2,918,700.00	1,480,000.00	(1,438,700.00)
	Miscellaneous Expenses	4,000,000.00	775,000.00	(3,225,000.00)
	Provision of Service Materials	178,550.00	2,293,000.00	2,114,450.00
	Essential Services and IS JAAC Administration	40,142,870.64	0.00	40,142,870.64
	Total Overhead Cost By Function	**56,527,594.46**	**26,312,370.00**	**30,215,224.46**
	Previous Year's Retired Advance	**2,237,806.48**	**0.00**	**2,237,806.48**
	Grand Total OverHead Cost	**54,289,787.98**	**26,312,370.00**	**27,977,417.98**
6.2	**OVERHEAD COSTS BY SECTORS (DEPT):**			
	The Council	24,897,200.00	6,045,100.00	(8,852,100.00)
	Administration	10,320,000.00	4,775,500.00	4,455,500.00
	Finance	5,150,000.00	3,181,000.00	3,031,000.00
	Medical and Health	0.00	3,461,550.00	3,461,550.00
	Planning Research and Statistics	5,300,000.00	1,257,080.00	957,080.00

	Agricultural and Natural Resources	0.00	1,501,200.00	1,501,200.00
	Works, Transport and Housing	300,000.00	3,450,000.00	3,150,000.00
	Information, Education and Social Welfare	0.00	2,295,550.00	2,295,550.00
	Total Overhead Cost by Sector (Department)	**56,527,594.46**	**26,312,370.00**	**30215224.46**
7	**SECURITY VOTE**	14,035,000.00	0.00	14,035,000.00
	TOTAL	**14,035,000.00**	**0.00**	**14,035,000.00**
8	INTEGRATED FARMS PROJECTS	0.00	0.00	0.00
	TOTAL			
9	**CAPITAL EXPENDITURE:**			
	Construction of Drainage/Rehabilitation of Roads	178,400,000.00	1,500,000,000.00	1,321,600,000.00
	Grading of Rural Roads	9,700,000.00	500,000,000.00	490,300,000.00
	Purchase of Motor Vehicles	3,000,000.00	30,000,000.00	27,000,000.00
	Others	0.00	1,105,640,554.00	1,105,640,554.00
	Local Govt Joint Project	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**625,636,259.26**	**3,136,640,554.00**	**2,611,004,294.74**
	Unretired Advances	**21,675,000.00**	**0.00**	**21,675,000.00**
	Grand total Capital Expenditure	**647,311,259.26**	**3,136,640,554.00**	**2,489,329,294.74**

	LIQUID ASSETS				
	This represents closing balance of cash-at-hand and held in Banks				
10	**CASH BALANCE:**				
	Cash-at-Hand			105,194.09	4,229.40
	-Total Cash			**105,194.09**	**4,229.40**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account No.**		
	1. Fidelity Bank	Ideato South LG Account	5030065664	10,562.80	307,504.73
	2. Diamond Bank	Salary Account	0053675423	68,324,58	7,555.58
	3. Zenith Bank	Not Stated	1012414607	(163.51)	(163.51)
	4. UBA PLC	-do-	1017216936	2,706.67	2,706.67
	5. UBA PLC	-do-	1017705600	155,392.76	155,392.76
	6. Zenith Bank	-do-	1012833871	106,892.50	106,892.50
	7. First Bank	-do-	2022790556	36,296.59	36,296.59
	8. First Bank	-do-	2020151508	609,160.34	609,160.34
	9. Diamond Bank	-do-	0053675422	6,448.00	6,448.00
	10. First Bank	-do-	2022825720	18,671.09	18,671.09
	11. Union Bank	MLGRD/Ideato South LG	0094523712	3,952,715.99	0.00
	12. Zenith Bank	Salary Account	1015487172	100,437.79	0.00
	13. Zenith Bank	Project Account	1015873760	6,680,269.28	0.00
	Sub-Total Bank			**11,747,714.88**	**1,248,464.75**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00
	Sub-Total Salary Advance			**0.00**	**0.00**
13	**IMPREST:**				
	1. Hon. Duru Johnson			450,000.00	450,000.00
	2. Osuji Rosemary			75,000.00	75,000.00
	3. Akatamkpo, A. C			295,000.00	220,000.00
	4. Nneke G. K. & Others			976,000.00	2,976,000.00
	5. Okechukwu Onyechere			1,610,170.00	5,700,000.00
	6. Chukwuka H. C. (DAGS)			900,000.00	650,000.00
	7. Alaoma Nwosu (TR)			410,000.00	260,000.00
	8. Nwokeocha Ugochukwu			225,000.00	200,000.00
	9. Eke Johnson			225,000.00	200,000.00
	10. Anyiam Chibuzor			525,000.00	200,000.00
	11. Alagwu Maureen			525,000.00	200,000.00
	12. Oparaku Esther			525,000.00	200,000.00
	13. Osuoha Chioma			325,000.00	200,000.00
	14. Ejikeojiako Okechukwu			525,000.00	200,000.00
	15. Ihejirika Florence			525,000.00	200,000.00
	16. Hon. Mbewu Ogechi			550,000.00	0.00

	17. Hon. Uzoma Ikechukwu	550,000.00	0.00
	18. Okonkwo Faith	50,000.00	0.00
	19.Ekwueme I. C. (DAGS)	340,000.00	0.00
	20. Egbuchulem Fidel (TR)	320,000.00	0.00
	21. Okafor Patricia C.	200,000.00	0.00
	22. Hon. Osuorji Chukwuemeka	200,000.00	0.00
	23. Hon. Prince Ebere Festus	400,000.00	0.00
	24. Oparaku Esther	800,000.00	0.00
	25. Hon. Duru Okechukwu	100,000.00	0.00
	26. Hon. Obih Uchenna Linus	60,000.00	0.00
	27. Hon. Nwamadu	60,000.00	0.00
	28. Hon. Nwosu Maxwell U.	40,000.00	0.00
	29. Hon. Emeanuru Alphonsus	40,000.00	0.00
	30. Osuji Chuks Ngozi	140,000.00	0.00
	Total Imprest	**11,966,170.00**	**11,931,000.00**
14	**SERVICE ADVANCES:**		
	CAPITAL PROJECTS:		
14.1	**i. INTEGEATED FARM PROJECT:**		
	Anyiam Chibuzor	40,000.00	40,000.00
	Sub-Total Integrated Farm Project	40,000.00	40,000.00
14.2	**ii. CHAPEL PROJECT**		
	Nwokeocha Ugochukwu	3,000,000.00	3,000,000.00
	Onyechere Okechukwu	1,850,000.00	1,850,000.00
	Sub-Total Chapel Project	**4,850,000.00**	**4,850,000.00**
14.3	**iii. GRADING OF RURAL ROADS/CONSTR. OF IRON GATES:**		
	Hon. Amuka Ikechukwu	10,000,000.00	10,000,000.00
	Nwokeocha Ugochukwu	20,000,000.00	0.00
	Aguihe Ndubuisi	1,675,000.00	0.00
	Total Grading of Rural Roads and Gates	**31,675,000.00**	**10,000,000.00**

14.4	**PERSONAL ADVANCES:**		
1	Onyekoro, C.C.	200,000.00	200,000.00
2	Hon. Iloh Lovinda	200,000.00	200,000.00
3	Hon. Charles	100,000.00	100,000.00
4	Akatakpo A.C	108,000.00	108,000.00
5	Aladu Amarachi Jessie	50,000.00	50,000.00
6	Eneremadu, R.C.	83,800.00	83,800.00
7	Egwim Romanus	32,900.00	32,900.00

8	Uchenna Ike	132,500.00	132,500.00
9	Orji John	1,488,300.00	1,488,300.00
10	Marcel Okafor	1,648,155.00	1,648,155.00
11	Elemuo Amaka	1,990,000.00	1,990,000.00
12	Ibe Joseph	300,000.00	300,000.00
13	Obidimma Vivian	40,000.00	40,000.00
14	Atasie Edith I.	81,000.00	81,000.00
15	Joseph Osuagwa	3,000.00	3,000.00
16	Obodozie Edwin	785,000.00	785,000.00
17	Onyegbula, A. C.	210,000.00	210,000.00
18	Okoroegbe, Chris A.	350,000.00	350,000.00
19	Emerenini Alexander	3,000.00	3,000.00
20	Aladu Patience	5,000.00	5,000.00
21	Ekeanyawu A.E	3,000.00	3,000.00
22	Ihegboro Anthony	22,400.00	22,400.00
23	Anugwueje William	28,400.00	28,400.00
24	Nwoke Chiemerie	45,000.00	45,000.00
25	Sixtius Egbejimba	10,000.00	10,000.00
26	Umeh, A.N.	374,000.00	374,000.00
27	Hon. Egenokwu Cyril	136,340.00	136,340.00
28	Okpara Longinus	100,000.00	100,000.00
29	Ezimoha Okechukwu	100,000.00	100,000.00
30	Okwara Christian	42,000.00	42,000.00
31	Igbojekwe Rose	175,000.00	175,000.00
32	Maureen Alagwu	614,850.00	614,850.00
33	Nwakaibu Jacinta	97,000.00	97,000.00
34	Obi Everistus	2,000.00	2,000.00
35	Obi Anayo	12,000.00	12,000.00
36	Onyia, C. B. I.	19,730,850.07	19,730,850.07
37	Chukwu John	844,990.00	844,990.00
38	Hon. Ogbu Chris	112,000.00	112,000.00
39	Hon. Eze Marcelinus	60,000.00	60,000.00
40	Hon. Agwu E.O.	244,000.00	244,000.00
41	Hon. Adionye Chukwuma	160,000.00	160,000.00
42	Hon. Igwenyiri Chima L.	60,000.00	60,000.00
43	Hon. Dim Chike Henry	60,000.00	60,000.00
44	Nwike Margaret	684,000.00	684,000.00
45	Mrs. Osuji, M. E.	720,000.00	720,000.00
46	Iheanyi Chimezie	1,820.470.00	1,820.470.00
47	Ihezuruike, P.N.	831,835.00	831,835.00
48	Ojukwu, H.I.	394.550.00	394.550.00
49	Agusi Joe	20,000.00	20,000.00
50	Ebi, R.M.	30,000.00	30,000.00
51	Duru, E. O.	938,000.00	938,000.00

52	Omeire Lovinda	50,000.00	50,000.00
53	Ofonye L.O.	30,000.00	30,000.00
54	Angus A.	110,000.00	110,000.00
55	Uche Nwakaego	15,000.00	15,000.00
56	Opara E.U.	616,000.00	616,000.00
57	Awuzie Ben	100,000.00	100,000.00
58	Hon Ebili Boniface	1,567,000.00	1,567,000.00
59	Ugoh C.O	110,000.00	110,000.00
60	Mgbor V.A	5,104.00	5,104.00
61	Nwokoro V.N.	5,000.00	5,000.00
62	Duru Chinasa	10,000.00	10,000.00
63	Anorue Angus	167,000.00	167,000.00
64	Ezenwa Cordelia	20,000.00	20,000.00
65	Oha Achimie Lewsi	30,000.00	30,000.00
66	Ebili Ifeoma	543,900.00	543,900.00
67	Ugbaja Ugo	66,500.00	66,500.00
68	Orji Emilia	5,000.00	5,000.00
69	Enwere M.A.	71,716.00	71,716.00
70	Akuwudike, B. C.	200,000.00	200,000.00
71	Ibe Ursula (Mrs.)	131,000.00	131,000.00
72	Okwara Anthonia	15,000.00	15,000.00
73	Obi Getrude	15,000.00	15,000.00
74	Duru Innocentia	28,000.00	28,000.00
75	Obiagwu Caroline	5,000.00	5,000.00
76	Inonobi Ethelbert Emeka	24,000.00	24,000.00
77	Ukwuoma Alex	244,210.00	244,210.00
78	Mbaduwa Luke	160,000.00	160,000.00
79	Duru Blessing	6,000.00	6,000.00
80	Eze Benneth	5,000.00	5,000.00
81	Ihezu .O.	20,000.00	20,000.00
82	Mbadugha Calista	34,500.00	34,500.00
83	Abalu Hycent	19,738.00	19,738.00
84	Okwara Andrew	2,000.00	2,000.00
85	Nwosu Stella	3,000.00	3,000.00
86	Ekwuani O.A.U	3,500.00	3,500.00
87	Amaechina Raphael	6,000.00	6,000.00
88	Agu Festa	30,000.00	30,000.00
89	Agorisi Rhoda	30,000.00	30,000.00
90	Ibekwe Rose	30,000.00	30,000.00
91	Akanu Esther	30,000.00	30,000.00
92	Okoro Ekechi	30,000.00	30,000.00
93	Asuzu Margreth	12,000.00	12,000.00
94	Nwosu Jonthan	500.00	500.00
95	Chikwem Monday	7,000.00	7,000.00

96	Okpara Adolphus	61,500.00	61,500.00
97	Eze, R. I.	45,000.00	45,000.00
98	Okwara Nwaneri Christian	110,400.00	110,400.00
99	Ekenedo Ngozi	35,000.00	35,000.00
100	Agonsi Njideka	35,000.00	35,000.00
101	Obi Angela	35,000.00	35,000.00
102	Ogbulie Mary	31,000.00	31,000.00
103	Ukenfor Maria	28,000.00	28,000.00
104	Duru Grace A.	105,000.00	105,000.00
105	Chidi Okere	1,648,000.00	1,648,000.00
106	Amadi Lawrence	20,000.00	20,000.00
107	Damian Offor	600,000.00	600,000.00
108	Anyanwu Maria	400,000.00	400,000.00
109	Okorie, B.C.	720,000.00	720,000.00
110	Otuonye, G.E.	1,800,000.00	1,800,000.00
111	Toye Adeolu O.	40,000.00	40,000.00
112	Aharanwa S.U.	50,000.00	50,000.00
113	Okwu Herbert .O.	5,000.00	5,000.00
114	Obi F.O.	5,000.00	5,000.00
115	Ndidi Nwuke	5,000.00	5,000.00
116	Ohuirizu Willaim	30,000.00	30,000.00
117	Osuagwu Cajethan	33,000.00	33,000.00
118	Emeka Odua	570,000.00	570,000.00
119	Badmus J. Owolabi	18,000.00	18,000.00
120	Uchehara Ndubuisi	1,300,000.00	1,300,000.00
121	Ofoegbu Doris	44,500.00	44,500.00
122	Norah Nzerem	225,000.00	225,000.00
123	Irielle Pascal .O.	595,000.00	595,000.00
124	Okonji Cathrine	115,000.00	115,000.00
125	Ibe Cyracus	18,000.00	18,000.00
126	Ajaero Sylvester	8,000.00	8,000.00
127	Duru M.N	334,000.00	334,000.00
128	Udorji Ngozi	1,314,579.00	1,314,579.00
129	Nchukwu Obianuju	35,000.00	35,000.00
130	Uzoigwe Rose	40,500.00	40,500.00
131	Duru Chinyere	5,500.00	5,500.00
132	Onyeka A.N.C.	717.00	717.00
133	Edith Amuka	10,500.00	10,500.00
134	Dike Luke	7,050.00	7,050.00
135	Duru Maurice	5,600.00	5,600.00
136	Echefu Kenneth	140,853.00	140,853.00
137	Eke F.A.	2,707.00	2,707.00
138	Eze R.I.	51,020.00	51,020.00
139	Okwara Emma	15,760.00	15,760.00

140	Amanaro Canice	26,932.00	26,932.00
141	Ibeneto D.U.	68,950.00	68,950.00
142	Ejiofor Anthony	7,800.00	7,800.00
143	Anyama Joe	13,500.00	13,500.00
144	Okpara Timothy	200.00	200.00
145	Eze, S. I.	1,253,496.00	1,253,496.00
146	Obi Chizoba	1,000.00	1,000.00
147	Marizu Innocent	31,150.00	31,150.00
148	Agbarakwe Godfrey	350.00	350.00
149	Chukwuonye Stere	1,000.00	1,000.00
150	Mbata, M. O.	50,100.00	50,100.00
151	Hon. Anyawike P.C.	1,500.00	1,500.00
152	Chineke S.U.	1,000.00	1,000.00
153	Hon Emelu G.	1,000.00	1,000.00
154	Chuks Osuji	25,750.00	25,750.00
155	Eze, J. I.	726.00	726.00
156	Ekweogu, B. A.	26,770.00	26,770.00
157	Hon. Nwosu Magnus	71,010.00	71,010.00
158	Hon. Ejiofor, L. C.	666,00	666,00
159	Hon Okwara A.I.	666.00	666.00
160	Hon. Otuechere M.	666.00	666.00
161	Hon Okwara .A.	666.00	666.00
162	Hon. Ogbuelie Festa	666.00	666.00
163	Iroenyenwa, M. E.	312,034.00	312,034.00
164	Ezealla R.O.	500.00	500.00
165	Obiakor Alex	1,326,810.00	1,326,810.00
166	Ikpa Edith N.	140.00	140.00
167	Duru Edwin	47,510.00	47,510.00
168	Onyejesu	9,020.00	9,020.00
169	Obi Linus .N.	24,500.00	24,500.00
170	Onwubiko F.A	9,403.00	9,403.00
171	Okwara Clement	387,078.00	387,078.00
172	Okey Nwokenkwo	24,910.00	24,910.00
173	Onyenekwe, P. M. (NOA)	31,550.00	31,550.00
174	Sunday Bab (CLO)	50.00	50.00
175	Onuoha Endeline	50.00	50.00
176	Ugochukwu, J.I.	56,356.00	56,356.00
177	Okwara Boniface	3,600.00	3,600.00
178	Obi Festus	200.00	200.00
179	Duruiheoma Rita	14,005.00	14,005.00
180	Ikegwuonu Mike	1,696,723.00	1,696,723.00
181	Osuji N. Chuks	11,470.00	11,470.00
182	Okoro D.C.	42,200.00	42,200.00
183	Ebosi M.U.	7,700.00	7,700.00

184	Duru Anna	14,605.00	14,605.00
185	Okwara Linus	43,400.00	43,400.00
186	Obi Andrew	3,114.00	3,114.00
187	Egwu Dorothy	300.00	300.00
188	Agonsi Celestine	7,740.00	7,740.00
189	Osueke Lovina	1,020.00	1,020.00
190	Aluka Eric	6,000.00	6,000.00
191	Emeribe Theresa	5,000.00	5,000.00
192	Egbedeji Olufem	100.00	100.00
193	Chief Duru Emma	285,980.00	285,980.00
194	Egbe Ngozi	1,500.00	1,500.00
195	Njeri, J. N.	1,740.00	1,740.00
196	Osualla Silas	296,678.00	296,678.00
197	Emza Samuel Kato	720.00	720.00
198	Ogbuehi Conslata	50,469.00	50,469.00
199	Osigwe Nwadike Felicia	1,163,813.00	1,163,813.00
200	Mbaegbu Elisius	61,580.00	61,580.00
201	Iheanacho M.C.	29,200.00	29,200.00
202	Nwosu Francisca	1,000.00	1,000.00
203	Bire (LGSC)	4,000.00	4,000.00
204	Duru Rosita U.	1,821,765.00	1,821,765.00
205	Agu Beji	2,400.00	2,400.00
206	Igwe D.U.	75,485.00	75,485.00
207	Onyechere, I. A.	7,200.00	7,200.00
208	Okechukwu, B. (DPO)	4,300.00	4,300.00
209	Hon. Eze .T.C.	1,000.00	1,000.00
210	Hon. Uzoigwe L.O.	157,145.00	157,145.00
211	Hon. Barr. Mbakwe Obi	5,000.00	5,000.00
212	Hon. Okwara Nwaneri	17,400.00	17,400.00
213	Mrs. Eze F.N. (FSP)	10,150.00	10,150.00
214	Udenkwo Valson	33,500.00	33,500.00
215	Anyiam Theresa	7,380.00	7,380.00
216	S.C. Okebata	26,700.00	26,700.00
217	Commissioner LGSC, Ow.	29,000.00	29,000.00
218	Felix Mgbemere	1,000.00	1,000.00
219	Engr. C.N. Igbozuruike	172,710.00	172,710.00
220	Alaoma Nwosu	65,500.00	65,500.00
221	Iriaka, T. O.	13,500.00	13,500.00
222	Ambrose Nnakwe	6,060.00	6,060.00
223	Louis Ukaigwe	180,800.00	180,800.00
224	Cyriacus Ibe	468,000.00	468,000.00
225	Director, L/Govt. Affairs	4,500.00	4,500.00
226	Cletus Ukachukwu	439,820.00	439,820.00
227	E.C. Ntagwu	1,298,612.00	1,298,612.00

228	E. Ndionu	17,500.00	17,500.00
229	M.N. Atokwu	74,100.0	74,100.0
230	Everstus Maduike	45,174.00	45,174.00
231	Agatha Duru	1,000.00	1,000.00
232	Chinyere Iloanya	74,900.00	74,900.00
233	Uzoma Anuli Okwara	2,500.00	2,500.00
234	Solomon Eze	15,500.00	15,500.00
235	Maxwell Izuagba	1,000.00	1,000.00
236	Duruiheako Babara	1,000.00	1,000.00
237	Emmanuel Unachu	1,000.00	1,000.00
238	Richard Onyewuchi	29,900.00	29,900.00
239	Hon. Ukwuoma, A. I.	23,500.00	23,500.00
240	Anayo Obi	240,100.00	240,100.00
241	Anugbu, P. C.	77,750.00	77,750.00
242	Chibueze Isaac	393,700.00	393,700.00
243	Francisca Onwukwe	49,910.00	49,910.00
244	Julimary Eze	1,000.00	1,000.00
245	Kayode Ogurbawo	2,800.00	2,800.00
246	Nicholas Osuizugbo	500.00	500.00
247	Nze R.U. Aladu	2,000.00	2,000.00
248	Mrs. E.A. Ogbu	500.00	500.00
249	Okwara Nwaneri G.	1,020.00	1,020.00
250	Uka W. N.	22,969.00	22,969.00
251	Hon. Alagboso, M.	2,000.00	2,000.00
252	S.C. Opara	6,500.00	6,500.00
253	Mrs. Amakwe, N. G.	1,000.00	1,000.00
254	Eke S. C.	36,010.00	36,010.00
255	Adiegwu, G. U. B.	3,800.00	3,800.00
256	Thank God Ozurumba	27,350.00	27,350.00
257	Mrs. R.O. Ike	11,200.00	11,200.00
258	C.M. Okwara	873,480.00	873,480.00
259	Benneth Ezeh	2,500.00	2,500.00
260	Hon. Magnus Ejiogu	10,450.00	10,450.00
261	Uzoigwe Rose	30,500.00	30,500.00
262	Hon. Ebo Ebirim	469,010.00	469,010.00
263	Josephine Mbaike	10,000.00	10,000.00
264	Eluagu Kingsley	6,500.00	6,500.00
265	Hon. Akwari, T. C.	2,671,500.00	2,671,500.00
266	Hon Timothy Anumeje	10,000.00	10,000.00
267	Calistus Ude	500.00	500.00
268	Felix Mmeje	1,812.00	1,812.00
269	Hon. A.C. Izuagba	10,400.00	10,400.00
270	Grace Egbe	20,080.00	20,080.00
271	P.A. Akujiobi	5,000.00	5,000.00

272	Hon. Ifedi Abel Azubike	10,000.00	10,000.00
273	Hon. FAB Ukachukwu	10,000.00	10,000.00
274	J.E. Egejuru	6,239,677.00	6,239,677.00
275	Iwuagwu Orji	1,635.00	1,635.00
276	Chief H. Duru	3,000.00	3,000.00
277	Irojiogu, O. J.	3,700.00	3,700.00
278	Winifred N. Okereafor	5,000.00	5,000.00
279	Lilian Oguezuonu	4,300.00	4,300.00
280	Boniface Ezenwa	3,340.00	3,340.00
281	Stanley Chubundu	16,600.00	16,600.00
282	Wilcox Nwosu	15,950.00	15,950.00
283	Okparaejesu Samuel	5,000.00	5,000.00
284	Enwerem, C. C.	4,800.00	4,800.00
285	Theresa Chukwu	11,866.00	11,866.00
286	M. Chukwukere	10,200.00	10,200.00
287	C.S. Ogeke	4,258,000.00	4,258,000.00
288	G.N. Osuji	74,400.00	74,400.00
289	M.A. Enweke	8,283,810.00	8,283,810.00
290	T.A. Ndubueze	45,000.00	45,000.00
291	D.O. Nwadike	353, 500.00	353, 500.00
292	Elizabeth Amaechi	644,450.00	644,450.00
293	Cornelius Anokwuru	62,000.00	62,000.00
294	Maduike, T. E.	12,450.00	12,450.00
295	Love Uzochukwu	438,000.00	438,000.00
296	Agonsi A. Chuks	2,350.00	2,350.00
297	I.K. Esonwunne	3,000.00	3,000.00
298	C. Nnorom	2,600.00	2,600.00
299	Mrs. Mary Okoro	2,600.00	2,600.00
300	Michael Uzoigwe	10,000.00	10,000.00
301	Ikechukwu Egbuji	500.00	500.00
302	Livinus Ezeala	40,000.00	40,000.00
303	Ugorji, J. C.	1,600.00	1,600.00
304	S.C. Ezenwa	500.00	500.00
305	Mike Ikejiofor	25,250.00	25,250.00
306	Innocent Uzomba	198,825.00	198,825.00
207	Mrs Okwaraonyia, A	1,198,530.00	1,198,530.00
308	Hon. Cyril Opara	150,000.00	150,000.00
309	Ogechi Onyeme	70,000.00	70,000.00
310	Okoroafor, E. C.	3,125,000.00	3,125,000.00
311	Hope Chinedu N.	3,669,000.00	3,669,000.00
312	Hon Ethel Okwaraonyia	10,172,350.00	10,172,350.00
313	Oparaku, O. I. K.	2,624,540.00	2,624,540.00
314	Ugochukwu J.I.	26,208.00	26,208.00
315	Komolate Fermo	40,000.00	40,000.00

316	Egbuka E.C.	211,519.00	211,519.00
317	Ozuzu E.U.	15,000.00	15,000.00
318	Akujobi, L.E.	7,863,044.55	7,863,044.55
319	Ugboaja C.I.	1,727,500.00	1,727,500.00
320	Ahanonu Dorothy	175,000.00	175,000.00
321	Azuka M.C.	1,210,000.00	1,210,000.00
322	Ogu Lilian	45,500.00	45,500.00
323	Uzihi Chibuzor	1,878,763.40	1,878,763.40
324	Ibe Steve O.	2,711,500.00	2,711,500.00
325	Ukonu Vivian	2,800.00	2,800.00
326	Okonkwo Kelechi	65,000.00	65,000.00
327	Ikejiofor Simon	51,000.00	51,000.00
328	Ibeabuchi Eric	51,000.00	51,000.00
329	Hon. Ugokwe Augustine	60,000.00	60,000.00
330	Obiukwu Louis C.	10,000.00	10,000.00
331	Onyene Anthony A.	15,000.00	15,000.00
332	Duru Celestine	10,000.00	10,000.00
333	Duru Constance	33,000.00	33,000.00
334	Osekwu Peter	12,000.00	12,000.00
335	Mba V.A. (Mrs.)	86,700.00	86,700.00
336	Ekeukwu Theodore	40,000.00	40,000.00
337	Elendu, G. O.	15,000.00	15,000.00
338	Otika Augustine	33,000.00	33,000.00
339	Okwara Jacinta	3,000.00	3,000.00
340	Ihezuruike P.O.	397,500.00	397,500.00
341	Uche Obi B.	237,000.00	237,000.00
342	Hon. Ikpa Vitus	245,000.00	245,000.00
343	Mrs. Ikpa Vitus	230,500.00	230,500.00
344	Eze Lillian	22,000.00	22,000.00
345	Nwankwo, E.C.	114,531.00	114,531.00
346	Ebirim Ben-Ebo	250,000.00	250,000.00
347	Njoku, M. A.	1,280.43	1,280.43
348	Ajaero, U. C.	420,000.00	420,000.00
349	Caroline Adim	9,912.00	9,912.00
350	Arwa, J. N.	45,000.00	45,000.00
351	Essien E.E	10,000.00	10,000.00
352	Adikaibe M.C.	99,000.00	99,000.00
353	Ben Osuagwu	6,750.00	6,750.00
354	Ndidi Chiejine	10,000.00	10,000.00
355	Ikeokwu Raymond	25,000.00	25,000.00
356	Iwu A.C.	10,000.00	10,000.00
357	Egwim G.A.	20,000.00	20,000.00
358	Odurukwe J.C.N.	753,000.00	53,000.00
359	Ugabaja Anne	5,878,500.00	5,878,500.00

360	Enyidede, C. E.	10,416,350.00	10,416,350.00
361	Engr. Egbulonu R.B.A.	18,551.400.00	18,551.400.00
362	Onuoha, A. I.	3,698,000.00	3,698,000.00
363	Ebere Ezeigbo	3,377,600.00	3,377,600.00
364	Osuji V.S.	6,556,550.00	6,556,550.00
365	Mgbogu, C. I.	5,800,000.00	5,800,000.00
366	Eburuo, M. N.	1,077,000.00	1,077,000.00
367	Igbekwe Monday	1,040,000.00	1,040,000.00
368	Hon. Udorce Gaius	115,000.00	115,000.00
369	Osuji Rosemary	33,000.00	33,000.00
370	Nduka Ethelbert	193,403.70	193,403.70
371	Pastor Duru Joshua	10,000.00	10,000.00
372	Duru, L. C.	16,000.00	16,000.00
373	Duru Johnson	340,000,00	340,000,00
374	Anyanwu, P. J	10,000.00	10,000.00
375	Ododo Ijeoma	201,000.00	201,000.00
376	Eze Patrick	5,000.00	5,000.00
377	Imo Viola C.	18,000.00	18,000.00
378	Okechukwu Onyechere	680,000.00	680,000.00
379	Ofoegbu Doris	2,000.00	2,000.00
380	Obianujunwa	6,500.00	6,500.00
381	Nneke G.K.	512,100.00	512,100.00
382	Hon. Nwuke Margaret	5,000.00	5,000.00
383	Iheanacho Virginia	5,000.00	5,000.00
384	Nnawuke Chizoba C.	10,000.00	10,000.00
385	Nsirim Christian	33,500.00	33,500.00
386	Iwuamadi Christian	3,000.00	3,000.00
387	Ezikeojiaku, O.	2,000.00	2,000.00
388	Ofoegbu Jacinta	7,000.00	7,000.00
389	Eke Johnson	7,000.00	7,000.00
390	Obihara Angela N.	25,000.00	25,000.00
391	Amadi Lawrence	50,000.00	50,000.00
392	Nduka Ethelbert	5,000.00	5,000.00
393	Ojiaku Okechukwu	24,000.00	24,000.00
394	Okwara Lawrencia	5,000.00	5,000.00
395	Chukwuka H. C.	1,400.000.00	0.00
396	Nwanaforo Kenneth	1,600,000.00	0.00
397	Ijeoma J. C.	149,100.02	0.00
398	Ihejirika, F. U. N.	20,000.00	0.00
399	Iheboro Anthony	77,942.50	0.00
400	Ekwueme, I. C.	410,000.00	0.00
401	Okoji Catherine	10,000.00	0.00
402	Ezikeojiaku Okechukwu	5,151.00	0.00

	Sub-Total Personal Advances	**197,796,461.67**	**186,034,393.15**
	GRAND TOTAL SERVICE ADVANCES	**234,361,416.67**	**200,924,393.15**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
1.	Pay As You Earn (PAYE)	18,999,495.70	0.00	18,999,495.70	18,999,495.70
2.	Value Added Tax (VAT)	7,374,304.38	0.00	7,374,304.38	7,374,304.38
3.	Withholding Tax (WHT)	2,242,032.65	0.00	2,242,032.65	2,242,032.65
4.	Education Rate	89,100.00	0.00	89,100.00	89,100.00
5.	25% Education Levy	412,900.08	0.00	412,900.08	412,900.08
6.	Development Levy (BIR)	74,800.00	0.00	74,800.00	74,800.00
	Sub-Total Unremitted Taxes	**29,196,233.81**	**0.00**	**29,196,233.81**	**29,196,233.81**
15.2	**UNREMITTED DEDUCTIONS:**				
1.	NULGE Union Dues	3,744,618.88	0.00	3,744,618.88	3,744,618.88
2.	NULGE Welfare	915,494.28	0.00	915,494.28	915,494.28
3.	Staff Welfare Scheme	451,370.00	0.00	451,370.00	451,370.00
4.	MHWU	1,358,640.33	0.00	1,358,640.33	1,358,640.33
5.	NANNM	308,209.41	0.00	308,209.41	308,209.41
6	Drivers Union	7,130.00	0.00	7,130.00	7,130.00
7.	Agric. Welfare Association	17,400.00	0.00	17,400.00	17,400.00
8.	Finance Welfare Association	43,820.00	0.00	43,820.00	43,820.00
9.	Health Staff Welfare	100,000.00	0.00	100,000.00	100,000.00
10.	NACHPN Dues	158,961.23	0.00	158,961.23	158,961.23
11.	Senior Staff Union	83,000.00	0.00	83,000.00	83,000.00
12.	Health Dept. Staff Welfare	100,200.00	0.00	100,200.00	100,200.00
13.	Junior Staff Dues	58,100.00	0.00	58,100.00	58,100.00
14.	Admin. Staff Association	45,909.00	0.00	45,909.00	45,909.00
	Sub-Total Unremitted Deductions	**7,392,853.13**	**0.00**	**7,392,853.13**	**7,392,853.13**
	Grand Total Unremitted Deductions	**36,589,086.94**	**0.00**	**36,589,086.94**	**36,589,086.94**

16	**DEPOSITS:**		
		2018 **₦'m**	**2017** **₦'m**
1	Town Planning Authority	18,976.40	18,976.40
2	Eze, N. E.	9,856.94	9,856.94
3	Obi, J. C.	1,932.00	1,932.00
4	Ukachukwu Cletus	996.80	996.80
5	Agharache, S.	1,627.70	1,627.70
6	Ejiofor Jude	1,627,70	1,627,70
7	Nwadike Eugene	4,000.00	4,000.00
8	Azuka Jancinta	2,588.08	2,588.08
9	Okanu Evelyn	734.05	734.05
10	Anyiam .A.N	8,635.10	8,635.10
11	Mbaegbu Elisius	9,870.86	9,870.86
12	FSP	47,250.00	47,250.00
13	Iroenyinwa M.E	3,980.00	3,980.00
14	Okwara Anselem	799.00	799.00
15	Obiagwu F.E	2,550.00	2,550.00
16	Obi Bonny	5,000.00	5,000.00
17	Eze Ewuzie P.E	2,700.00	2,700.00
18	Okwara Emma	4,500.00	4,500.00
19	Igwegbe, B. C.	162,000.00	162,000.00
20	Hon Ikeisinwa V.N	57,000.00	57,000.00
21	Anyiam Clement	20,270.00	20,270.00
22	Ezenwa Boniface	4,627.40	4,627.40
23	Onwucha John	3,902.26	3,902.26
24	Ikpa Edith	1,525.68	1,525.68
25	Osekwe Peter	2,416.34	2,416.34
26	Ntueke Comm.Bank	100,000.00	100,000.00
27	Dim Agatha	1,387.03	1,387.03
28	Ikegwuoha Mike	1,500.00	1,500.00
29	Aladu R.E	2,000.00	2,000.00
30	Ezeachurukwe F.U.K.	24,390.00	24,390.00
31	Madukwe Elais	3,653.00	3,653.00
32	Ezeala Maria	1,805.38	1,805.38
33	Ezenwa Cordelia	2,287.80	2,287.80
34	Nwankwo Victoria	1,000.00	1,000.00
35	Ofoegbu M.O.	3,698.54	3,698.54
36	Anugbu P.C	1,410.00	1,410.00
37	Echeweudo Linus	1,017.02	1,017.02
38	Eze Everistus	1,500.00	1,500.00
39	Odunga Paul	1,631.50	1,631.50
40	Ofondu Martin	1,403.41	1,403.41
41	Obi Isreal	3,675.00	3,675.00
42	Ntueke Town Union	302.75	302.75
43	Isiekenesi Town Union	4,592.00	4,592.00
44	Eze W. Chinedo	8,650.00	8,650.00
45	Ajaero B.N	3,500.00	3,500.00
46	Hon. Azubuike Abel	8,550.00	8,550.00
47	Hon Ebo Ebirim	53,984.66	53,984.66
48	Adiegwu G.U.B	3,767.80	3,767.80
49	Imo 1998	59,610.00	59,610.00
50	Chukwuonye Nkem	29,756.76	29,756.76

51	Offor D.E	45,083.86	45,083.86
52	Ozuo M.C	30,969.45	30,969.45
53	Okeke Chinonso	12,257.73	12,257.73
54	Akaihe Innocent	84,491.89	84,491.89
55	Okoafor Ngozi	5,000.00	5,000.00
56	Mbionwu Theopilus	5,000.00	5,000.00
57	Ejikeonye Leticia	62,238.90	62,238.90
58	Casual Labourers	5,000.00	5,000.00
59	Odunze Josephine	30,302.77	30,302.77
60	Eluagu Chinwe	15,951.93	15,951.93
61	Nliam Festus	42,176.89	42,176.89
62	Ogumba Mirian C.	10,533.50	10,533.50
63	Okorie Lydia O.	63,533.50	63,533.50
64	Egbeagu Joseph	12,232.88	12,232.88
65	Maduka Ugochi	20,221.98	20,221.98
66	Udemba Charity	4,700.00	4,700.00
67	Anozie Annastecia	14,224.14	14,224.14
68	Umeh A.N	55,666.37	55,666.37
69	Okoro Doris	42,672.42	42,672.42
70	Amadi Lawrance	20,588.68	20,588.68
71	Oparaku Esther	13,935.66	13,935.66
72	Aladu Chika	34,371.70	34,371.70
73	Ojimba Edith	13,224.14	13,224.14
74	Ekejiro Chigekwu	14,224.14	14,224.14
75	Onyirioha Chimezie	186,276.08	186,276.08
76	Sundry Staff	10,110.00	10,110.00
77	Onuegbu Chioma A.	45,555.78	45,555.78
78	Irella Clement	12,000.00	12,000.00
79	Casual Workers Agric.	943,560.00	943,560.00
80	Ezeahurukwe Tochukwu	28,931.40	28,931.40
81	Udorji B.T.	21,067.02	21,067.02
82	Mbah I.S.	34,586.19	34,586.19
83	Mbama Juliet	20,588.68	20,588.68
84	Engr. Egbuonu R.B.A	50,197.09	50,197.09
85	Mgberekpe C.C	35,502.86	35,502.86
86	Nnadi Nicholas	21,173.08	21,173.08
87	Emem C.O	26,173.28	26,173.28
88	Mmerem Justus	21,173.28	21,173.28
89	Elendu S.U	25,663.19	25,663.19
90	Nwachukwu Emmanuel	23,780.99	23,780.99
91	Mmadukwe C.O	42,009.07	42,009.07
92	Ebere Ezeigbo	38,395.74	38,395.74
93	Ibeh Johnbosco	33,395.74	33,395.74
94	Ajogu Solomon	38,395.74	38,395.74
95	Mejuobi Okwuchi	33,131.33	33,131.33
96	Umejiego Kenechi	33,131.33	33,131.33
97	Elem Clifford	33,131.33	33,131.33
98	Nwaogwugwu Ogochukwu	8,954,68	8,954,68
99	Igwegbe Martha	1,000.00	1,000.00
100	Anyaihe Margret	2,000.00	2,000.00
101	Enwerem Martha	1,000.00	1,000.00
102	Nwanozie Uzoamaka	4,000.00	4,000.00
103	Okoli Jideobi	25,139.89	25,139.89
104	Duru Celestina	25,489.89	25,489.89
105	Eziukwu Margret	18,135.81	18,135.81
106	Onyenakazi Perpetua	28,135.81	28,135.81
107	Alagboso Angela	1,000.00	1,000.00
108	Ugbala Leonard	2,000.00	2,000.00
109	Ibeh Felicia	12,080.27	12,080.27

110	Onyeme, O. P.	68,990.11	68,990.11
111	Ojukwu H.I	99.658.14	99.658.14
112	Amuchie Olivia	82,215.80	82,215.80
113	Osuagwu Cajethan	78,298.80	78,298.80
114	Ikealugwu Nneka	78,298.80	78,298.80
115	Nwamgbe Boniface	71,445.16	71,445.16
116	Igwe V.N	58,872.16	58,872.16
117	Eze Grace N.	26,881.01	26,881.01
118	Agu V.U	26,881.01	26,881.01
119	Ohakwe T.U	26.881.01	26.881.01
120	Alagwu Maureen C.	80,001.04	80,001.04
121	Mbachu Blessing	41,107.91	41,107.91
122	Obgunachi A.N	21,267.02	21,267.02
123	Ibemere P.I.	69,461.57	69,461.57
124	Ekwedike Leticia	41,107.91	41,107.91
125	Madubugo Getrude	1,000.00	1,000.00
126	Enwerem Martha	1,000.00	1,000.00
127	Ann Emma	1,000.00	1,000.00
128	Martina Mark	1,000.00	1,000.00
129	Chuks Maureen (H.P.M)	4,716.00	4,716.00
130	Chigozie Sixtus	24,867.22	24,867.22
131	Mbamara Calista	51,383.21	51,383.21
132	Mensah Angela	43,264.90	43,264.90
133	Ndulor C.A	118,130.40	118,130.40
134	Igwe V.N.	29,436.08	29,436.08
135	Nnankwo Esther	20,638.68	20,638.68
136	Nwanguma Peace	1,000.00	1,000.00
137	Agonsi Dorathy	1,000.00	1,000.00
138	Okwara Nwaneri A	2,000.00	2,000.00
139	NULGE Motor-cycle Loan	32,124.31	32,124.31
140	Izuagba Emmaunel	15,500.00	15,500.00
141	Obie lovina	15,000.00	15,000.00
142	Osunkwo Blessing	15,000.00	15,000.00
143	Ekene Okoro	15,000.00	15,000.00
144	Ijeoma Agumba	15,000.00	15,000.00
145	Ekeocha Christian	15,000.00	15,000.00
146	Onyinye Paulina	15,000.00	15,000.00
147	Okorie Jane	15,000.00	15,000.00
148	Okwara Ijeoma	15,000.00	15,000.00
149	Ajaegbu Josephine	15,000.00	15,000.00
150	Nnabuihe Jane Francis	15,000.00	15,000.00
151	Alaneme Godiwn	10,000.00	10,000.00
152	Izugwu Augustine	19,552.16	19,552.16
153	Ogudo Donald	13,798.57	13,798.57
154	Obilor Jovita	34,674.16	34,674.16
155	Anyanwu Maria	20,678.01	20,678.01
156	Nnoham Adaobi	4,700.00	4,700.00
157	Ijeoma Lilian	4,700.00	4,700.00
158	Aka-Agba Bernard	15,751.78	15,751.78
159	Ukwuoma Augusta	10,053.05	10,053.05
160	Nwosu Anderline	14,221.65	14,221.65
161	Obiagha Philomina	1,000.00	1,000.00
162	Ijezie Margreth	1,000.00	1,000.00
163	Ezeoke Clementina	1,000.00	1,000.00
164	Omekwe Caroline	16,699.22	16,699.22
165	Nwakibu Chinedu	10,920.30	10,920.30
166	Ebere Edith Ozioma	17,434.33	17,434.33
167	Nwawuihe Chizoba	14,893.80	14,893.80
168	Igbojekwe Eric	14,365.70	14,365.70

169	Nwokoro loveth	21,744.20	21,744.20
170	Ihemem Onwaguru I.	10,926.31	10,926.31
171	Ebere Edith	14,993.80	14,993.80
172	Chima .O. Lovina	14,993.80	14,993.80
173	Ironna Chikodi	13,282.48	13,282.48
174	Abanihe Ogechi	12,871.68	12,871.68
175	Agumba Mirian	10,926.31	10,926.31
176	Nwofor Ewunike	33,134.70	33,134.70
177	Ike Uchenna	33,203.95	33,203.95
178	Ogugua Nkechiyere	10,926.31	10,926.31
179	Onwuegbu Charles	10,926.31	10,926.31
180	Ejinkonye Leo	10,926.31	10,926.31
181	Mgberede Lawrence	10,253.05	10,253.05
182	Ekechi Collins	10,253.05	10,253.05
183	Alaoma Ihechi C.	10,253.05	10,253.05
184	Madu Ugochi	10,253.05	10,253.05
185	Eze Esther C.	10,253.05	10,253.05
186	Enyinnaya Ndubuisi	8,587.45	8,587.45
187	Chima Chijioke	111,914.00	111,914.00
188	Sundry Politicians	106,583.78	106,583.78
189	Osuji Godsent	12,871.68	12,871.68
190	Okwara Chukwu Chinedu	10,253.78	10,253.78
191	Maduka Ugochi	10,253.05	10,253.05
192	Onuoha Pauline	10,826.31	10,826.31
193	Onyewueri Ugochukwu J.	10,826.31	10,826.31
194	Oceanic Bank Plc.	300,000.00	300,000.00
195	Anyika Joy	30,004.43	30,004.43
196	Ikechukwu Raymond	29,337.96	29,337.96
197	Duru Augustina	23,881.18	23,881.18
198	Sundry Work Dept Staff	164,840.11	164,840.11
199	Ibe Aloysius	33,131.33	33,131.33
200	Ogbeaghalam Emeka	28,131.33	28,131.33
201	1% Imo Foundation	669,825.23	669,825.23
202	Sundry Staff Deduction	170,000.00	170,000.00
203	Asuzu Benedict	2,400.00	2,400.00
204	Onyekwere Chikodi	4,000.00	4,000.00
205	Okorie Prisca	7,869.68	7,869.68
206	Amuka Georgina	27,193.77	27,193.77
207	Obi Emmaunel	22,252.14	22,252.14
208	Nwagbuo Oluchi	23,415.43	23,415.43
209	Ogburie Geraldine	2,000.00	2,000.00
210	Ogbunachi A.N	63,579.13	63,579.13
211	Nwoke Chiemerie	26,498.73	26,498.73
212	Agim F. Obiageri	26,493.77	26,493.77
213	Ibe Patricia	22,152.14	22,152.14
214	Toye Adeolu Aladele	8,000.00	8,000.00
215	Yusufu Abolaji Kazeem	4,000.00	4,000.00
216	Ofokire Chioma	2,000.00	2,000.00
217	Ekong Sunday R.	4,000.00	4,000.00
218	Mohammed Bubu Mbaya	4,000.00	4,000.00
219	Ikeje Augustina	2,000.00	2,000.00
220	Mmuoneme Faustinus	2,000.00	2,000.00
221	Christopher Victoria	2,000.00	2,000.00
222	Uchenna Priscillia	2,000.00	2,000.00
223	Ihonre Otibho	4,000.00	4,000.00
224	Jajau Kilobas Simon	8,000.00	8,000.00
225	Nzekwe Anthony M.	4,000.00	4,000.00
226	Duru Obineke G. Chioma	4,000.00	4,000.00
227	Orji John	3,900.00	3,900.00

228	Ejifor Anthony	5,200.00	5,200.00
229	Ibekwe Scholastica	4,800.00	4,800.00
230	Eze Julie Mary	2,400.00	2,400.00
231	Emerenini Alexander	5,200.00	5,200.00
232	Onuoha Confidence	3,800.00	3,800.00
233	Onyiriofor Ebere	3,700.00	3,700.00
234	Nwosu Stella	55,460.25	55,460.25
235	Ogidi Patience	8,000.00	8,000.00
236	Duru Emilia	10,000.00	10,000.00
237	Marizu Ndidi	6,800.00	6,800.00
238	Okwara Theodore	6,800.00	6,800.00
239	Okwara Chijioke	4,000.00	4,000.00
240	Mbaegbu Elisius	6,400.00	6,400.00
241	Egwim Romanus	7,500.00	7,500.00
242	Akuchie Christian	2,400.00	2,400.00
243	Ordu Kingsley Ordu	31,092.02	31,092.02
244	Ezeugo, P.E.	29.758.56	29.758.56
245	Anyama Chidubem	20,454.86	20,454.86
246	Elemuo Jonadab	20,454.86	20,454.86
247	Nwagwu Idahosa	20,454.86	20,454.86
248	Udorji B.I	59,774.37	59,774.37
249	Ogu Jessey	27,864.30	27,864.30
250	Nnanna Elizabeth	20,830.46	20,830.46
251	Anochie Peter	20,830.46	20,830.46
252	Okorie Prisca	20,830.46	20,830.46
253	Eke Udoka	20,830.46	20,830.46
254	Nwakaibu Chinedu	22,187.20	22,187.20
255	Obiesie Patience	43,851.01	43,851.01
256	Uhuegbu Theresa .O.	26,761.23	26,761.23
257	Odiga .S.	18,000.00	18,000.00
258	Ebere Nkemjika	35,503.28	35,503.28
259	Ezewuke Fidelis	93,273.80	93,273.80
260	Egwim Ifeoma	270,480.92	270,480.92
261	Egwuagu Margreth	193,416.02	193,416.02
262	Okeke Donatu	70,261.32	70,261.32
263	Anyawuike Lilian	73,074.67	73,074.67
264	Jerry Egbusom	30,000.00	30,000.00
265	Housing Loan	223,977.53	223,977.53
266	Ofoegbu Chibuzo	14.68	14.68
267	Ofoegbu Joseph	3,978.37	3,978.37
268	Ikpa N.	1,071.00	1,071.00
269	Ntagbu E.C	220,500.00	220,500.00
270	Ezeala Rose	114,646.00	114,646.00
270	Ibe Cyriacus	1,534.30	1,534.30
272	I.B.C Owerri	20,000.00	20,000.00
273	Ebosie Barth	5,000.00	5,000.00
274	Nlemoha Amos	2,219.58	2,219.58
275	Uzomba E.A.	2,729.53	2,729.53
276	Amuka Edith	5,526.10	5,526.10
277	Nwanyere S.N	2,760.50	2,760.50
278	Ugochukwu J.I	3,300.00	3,300.00
279	Obioha F.O.	13,997.27	13,997.27
280	Ihionu Jacinta	28,658.85	28,658.85
281	Edu. Sec. Iiriakafo	34,319.75	34,319.75
282	Asuzu Margreth	2,319.75	2,319.75
283	Egwuagu Margreth	4,092,20	4,092,20
284	Alliwodo Priscillia	3,319.75	3,319.75
285	Ebirim Esther	5,192.50	5,192.50
286	Otuechere Victoria	3,981.58	3,981.58

287	Oforjiogu Helen	3,034.78	3,034.78
288	Eziukwu Sophia	3,114.55	3,114.55
289	Osueke Lovina	3,488.98	3,488.98
290	Obi John	10,607.55	10,607.55
291	Oguezuonu Lilian	3,488.98	3,488.98
292	Onuchukwu Christian	1,100.00	1,100.00
293	Uba O. Ibeneto	6,400.00	6,400.00
294	Eluagu Kingsley	34,492.99	34,492.99
295	Ilonu John	250.00	250.00
296	Ilimonu M.I	750.00	750.00
297	Ogbonna Regina	750.00	750.00
298	Ude Calistu	930.86	930.86
299	Obi Anayo	9,609.99	9,609.99
300	Egbe Grace	399.22	399.22
301	Megwa A.U.	13,994.60	13,994.60
302	Echefu Kenneth	10,899.23	10,899.23
303	Okwara Nwaneri Christian	288.96	288.96
304	Osuala Silas	4,717.88	4,717.88
305	Ogoke C.S	5,997.04	5,997.04
306	Amachi Elizabeth	963.20	963.20
207	Nwankwo E.C.	32,488.43	32,488.43
308	Okwara Chinyere	1,500.00	1,500.00
309	Akamnonu Mike	127.50	127.50
310	Enwere M.A.	13,410.09	13,410.09
311	Ahanotu Chinyere	5,000.00	5,000.00
312	Chiago Oluchukwu	5,000.00	5,000.00
313	Achor Esther	2,100.00	2,100.00
314	NACRDB, Akokwa	25,013.20	25,013.20
315	Nwaruike Mezenyi	9,000.00	9,000.00
316	Ikeokwu & Ezenwa	25,013.20	25,013.20
317	Obidinma Vivian	4,278.58	4,278.58
318	Ibe Andreline	5,000.00	5,000.00
319	Nwosu Clara	5,000.00	5,000.00
320	Obiesie Patience	15,502.63	15,502.63
321	NULGE Building Fund	184,500.00	184,500.00
322	Obiagwu Caroline	5,531.00	5,531.00
323	Nwosu Nkieuka	5,531.00	5,531.00
324	Uche Peter	2,000.00	2,000.00
325	Chinedo Innocent	3,000.00	3,000.00
326	Obi Robert	2,000.00	2,000.00
327	Uchegbu Miriam	2,000.00	2,000.00
328	Ojingwa Agatha	2,000.00	2,000.00
329	Omeire Anthony	4,300.00	4,300.00
330	Obinero Martins	2,000.00	2,000.00
331	Ezuruike Uju	2,000.00	2,000.00
332	Okwarra Nwakaego	2,000.00	2,000.00
333	Ufere Felicia	4,278.58	4,278.58
334	Akwari Alphonsus	1,000.00	1,000.00
335	Igwe Charles	1,000.00	1,000.00
336	Ekejiuba Lilian	1,000.00	1,000.00
337	Ebonni Josephine	1,000.00	1,000.00
338	Osuji Chioma	5,000.00	5,000.00
339	Esomonu Boniface	8,950.00	8,950.00
340	Duruobasi Fidelia	8,950.00	8,950.00
341	Onuzuruike Sylvester	8,950.00	8,950.00
342	Duru Emmanuel	8,950.00	8,950.00
343	Omeokwe Josephine	99,983.79	99,983.79
344	Lilian E. Silas	23,745.28	23,745.28
345	Offor Theresa	19,339.20	19,339.20

346	Asuzu Patric	8,950.00	8,950.00
347	Onuoha S.	8,950.00	8,950.00
348	Okolie Luke	7,500.00	7,500.00
349	Alaneme Godwin	16,500.00	16,500.00
350	Emedo Godwin	1,500.00	1,500.00
351	Obi Emmanuel	1,500.00	1,500.00
352	Obioha Ndubueze	6,133.31	6,133.31
353	Obioha Orji	10,454.54	10,454.54
354	Nwosu Alex Chukwu	3,000.00	3,000.00
355	Akpapunam Onyinyechi	5,000.00	5,000.00
356	Amaefula George	2,500.00	2,500.00
357	Dike Eunice	4,000.00	4,000.00
358	Ukaeje Joy	6,000.00	6,000.00
359	Opurum Emmanuel	7,000.00	7,000.00
360	Ukeh Valentine	2,000.00	2,000.00
361	H.R.H Eze M.C. Iheakaibe	89,950.00	89,950.00
362	Hon. Eboh Ebirim	232,269.32	232,269.32
363	Eze Dac Okwaraononihu	50,000.00	50,000.00
364	Iroenyenwa Victor	19,516.66	19,516.66
365	Ugoeze Obi	10,000.00	10,000.00
366	Hon. Chinedo Lucy	439,041.75	439,041.75
367	Ibekwe Luke	10,000.00	10,000.00
368	Ugorji Gerald C.	2,000.00	2,000.00
369	Onyeukwu John	244,200.00	244,200.00
370	Udeagha Joseph	13,000.00	13,000.00
371	Onwumere Blessing	19,000.00	19,000.00
372	Uchegbu Miriam	12,000.00	12,000.00
373	Ogidi Joseph	10,000.00	10,000.00
374	Opera Sylvester	1,000.00	1,000.00
375	Onyealisi Angela	2,000.00	2,000.00
376	Duru Oshmiri Comfort	9,000.00	9,000.00
377	Enwere Martha	364.19	364.19
378	Igwe Cordelia	3,000.00	3,000.00
379	Eze Joel	9,000.00	9,000.00
380	Obiukwu Festus	10,000.00	10,000.00
381	Okwara Maureen	5,000.00	5,000.00
382	Eze Sabina	1,000.00	1,000.00
383	Chukwunonyere P.	1,000.00	1,000.00
384	Arisa Emmanuel	13,000.00	13,000.00
385	Ogbu Theophilus	5,000.00	5,000.00
386	Obi Victor	1,000.00	1,000.00
387	Egemba Rose	11,000.00	11,000.00
388	Amaonu Chinelo	12,000.00	12,000.00
389	Igwegbe Celestina	8,000.00	8,000.00
390	Ohuche Meshack	4,000.00	4,000.00
391	Ogbubi Perpetual	5,000.00	5,000.00
392	Udensi Simon	11,000.00	11,000.00
393	Ogoke Anthonia	6,000.00	6,000.00
394	Chukwu Meshack	15,000.00	15,000.00
395	Uzoamaka Nnanozie	1,000.00	1,000.00
396	Madu Uchechukwu	2,500.00	2,500.00
397	Okpara Sylvester	3,000.00	3,000.00
398	Amadi Juliet	2,500.00	2,500.00
399	Okwaranwaneri. A.	8,000.00	8,000.00
400	Dauda. Umara. A.	1,000.00	1,000.00
401	Alaeto Daniel	7,000.00	7,000.00
402	Duru Matilda	2,000.00	2,000.00
403	Madueke Martha	5,000.00	5,000.00
404	Duru Christiana	52,115.45	52,115.45

405	Okereke Anderline	3,000.00	3,000.00
406	Okoete Ijeoma	3,000.00	3,000.00
407	Okwara Rosita	70,714.25	70,714.25
408	Ihejirika A.O.	2,000.00	2,000.00
409	Oghuma Benard	500.00	500.00
410	Babaya A. Dams	500.00	500.00
411	Anosike Felicia	2,500.00	2,500.00
412	Okokon Emen Blessing	500.00	500.00
413	Onyeagorola Ifeoma J.	2,500.00	2,500.00
414	Okeke C.N.	35,000.00	35,000.00
415	Duruhesie Agatha	3,000.00	3,000.00
416	Onyelonu Juliana	13,000.00	13,000.00
417	NULGE Motor-cycle Loan	88,790.25	88,790.25
418	Duruibe Janet	2,000.00	2,000.00
419	Duru Marcel	3,000.00	3,000.00
420	Agonsi Agatha	1,000.00	1,000.00
421	Eze John	2,000.00	2,000.00
422	Akinola Toyosia	1,500.00	1,500.00
423	Mowete Ojor. R	500.00	500.00
424	Uzoigwe Andrew	1,000.00	1,000.00
425	Musa.Isa.Fakai	500.00	500.00
426	Mohammed Muhammed	1,000.00	1,000.00
427	Okalla Loveline	3,000.00	3,000.00
428	Udeagha Chukwu	6,000.00	6,000.00
429	Dike Cornelius	1,000.00	1,000.00
430	Osuagwu Samuel	64,050.00	64,050.00
431	Okoro Ijeoma	3,000.00	3,000.00
432	Anunobi Chinwendu	17,421.20	17,421.20
433	Osueke Ifeoma	17,421.20	17,421.20
434	Ogechi Abanihe	41,152.99	41,152.99
435	Duru Chinwe	106,750.04	106,750.04
436	Duru Agatha	9,700.04	9,700.04
437	Okpara Adaobi	8,755.57	8,755.57
438	Akwari Adolphus	4,478.62	4,478.62
439	Iroenyenwa Victor C.	236,813.55	236,813.55
440	Ebirim Esther	9,625.61	9,625.61
441	First City Monument Bank	7,420.21	7,420.21
442	First Bank Plc., Okwelle	397,941.02	397,941.02
443	Nzerike Elinice	20,000.00	20,000.00
444	Egemuka Josorins	1,000.00	1,000.00
445	Duruibe A.	9,000.00	9,000.00
446	Ugoeze Okwarahu	2,000.00	2,000.00
447	Ugoese Enwerem	2,000.00	2,000.00
448	Duru Mark	2,000.00	2,000.00
449	Dike Innocent`	3,000.00	3,000.00
450	Okwara Ogechi	22,605.48	22,605.48
451	Duruaku Ifeoma	22,605.48	22,605.48
452	Okwara Andren	22,605.48	22,605.48
453	Ogudo Donald	150,448.13	150,448.13
454	Duru Cynthia	24,168.29	24,168.29
455	Madueke Leonard	12,444.06	12,444.06
456	Aladu Patience	8,635.81	8,635.81
457	Obi Everiatus	4,270.70	4,270.70
458	Ebili Jackson	9,467.08	9,467.08
459	Okoro Lynda	32,245.72	32,245.72
460	Ogbonna Helen	8,313.21	8,313.21
461	Anyama Chidubem	187,243.69	187,243.69
462	Odonga Paul	12,444.06	12,444.06
463	Julius Samuel	8,635.81	8,635.81

464	Ikegbulem Chibiro	17,271.62	17,271.62
465	Okpara Chukwu Chinedu	186,401.06	186,401.06
466	Okwu Herbert	8,477.06	8,477.06
467	Adim Paul	206,769.84	206,769.84
468	Ukaebi Peter	4,000.00	4,000.00
468	Egu Joy Nwanuruike	2,000.00	2,000.00
470	Onyenekwe Ifeoma	8,635.82	8,635.82
471	Oda Anna	5,940.00	5,940.00
472	Okwara Hycinth	5,940.00	5,940.00
473	Ojimba I.O.	5,940.00	5,940.00
474	Ebiruanya Getrude	5,940.00	5,940.00
475	Ejezie Godwin	5,940.00	5,940.00
476	Okwara I.E.	5,900.00	5,900.00
477	Orji Ernest	17,880.00	17,880.00
478	Alagboso Emma	5,940.00	5,940.00
479	Oluigbemi Fehintoluvam	500.00	500.00
480	Duru Collins	22,000.00	22,000.00
481	Duru Ngozi C.	12,068.59	12,068.59
482	Enwerem Mathias	9,636.81	9,636.81
483	Obialor Chinwoke	125,200.00	125,200.00
484	Madu Blessing	197,937.08	197,937.08
485	Oguama Lazarus	6,021.00	6,021.00
486	Nwosu Stella	6,504.00	6,504.00
487	Ndukwu Nneka	5,500.00	5,500.00
488	Nwabugo Callistus	258,242.15	258,242.15
489	Okalla Loveline	2,000.00	2,000.00
490	Eze Titus	1,000.00	1,000.00
491	Izuekere Chigozie	1,000.00	1,000.00
492	Ama blessing	1,000.00	1,000.00
593	Obilor Doris	38,197.26	38,197.26
494	Chijioke Mark	35,617.92	35,617.92
495	Opoluka Maureen	11,872.64	11,872.64
496	Mbadiwe Ukamaka	17,305.06	17,305.06
497	Nzerem Benadine	55,349.84	55,349.84
498	Mbata Sabina	22,804.76	22,804.76
499	Ajaraogu Amarachi	157,739.89	157,739.89
500	Omeokwe Cathernie	178,607.88	178,607.88
501	Nwogu Nonyerm	17,305.06	17,305.06
502	Ajaraogu Stephen E.	168,074.38	168,074.38
503	Mbaeru Nkechi	8,322.61	8,322.61
504	Patience Ogidi	11,077.83	11,077.83
505	Ikemjika Sixius Chigozie	134,764.00	134,764.00
506	Alaehic Blessing	228.030.96	228.030.96
507	Chukwu Obiageri	11,334.43	11,334.43
508	Omeokwu Theresa	178,604.88	178,604.88
509	Achuson John	149,758 .00	149,758 .00
510	Onwumere Josephine	2,000.00	2,000.00
511	Emma Ezealla	6,000.00	6,000.00
512	Livinus Odum	3,000.00	3,000.00
513	Cyrain Amakam	3,000.00	3,000.00
514	Onyese Kekechi	10,926.31	10,926.31
515	Eustace Ezechere	6,000.00	6,000.00
516	Ugochukwu Nwosu	3,000.00	3,000.00
517	Umuzurike Eunice	2,000.00	2,000.00
518	Ukeje Ikenna C.	4,000.00	4,000.00
519	Mbaegbu Nnadi	4,000.00	4,000.00
520	Mbachu Vitus	8,000.00	8,000.00
521	Onyeka Loveline	12,000.00	12,000.00
522	Okwara Uzochukwu	8,000.00	8,000.00

523	Chike George Duru	3,000.00	3,000.00
524	Dim Calistus	3,000.00	3,000.00
525	Sunday Eze	3,000.00	3,000.00
526	Obi Gideon	3,000.00	3,000.00
527	Nwosu Florence	29,000.00	29,000.00
528	Eze Titus	1,000.00	1,000.00
529	Osumeme Peter	2,000.00	2,000.00
530	Ukwandu Chinyere	11,121.03	11,121.03
531	Ajaraogu Etheline	202,274.54	202,274.54
532	Agbarakwe Esther	34,207.92	34,207.92
533	Mbadiwe Ukamaka	17,305.06	17,305.06
534	Onukwo Mary C.	11,334.44	11,334.44
535	Onyalisi Benadeth	44,710.94	44,710.94
536	Nwokebinwa Eliezer	11,334.44	11,334.44
537	Onyebukwa Chioma J	11,334.44	11,334.44
538	Asikoga Nkechinyere N.	11,334.44	11,334.44
539	Anokam Stella C.	120,047.60	120,047.60
540	Onyenakazi Edith E.	8,322.57	8,322.57
541	Ndukwe loveday	32,237.94	32,237.94
542	Chukwu Theresa	30,054.43	30,054.43
543	Casual Labourers/Securities	700,000.00	700,000.00
544	Obere Edmond	45,000.00	45,000.00
545	Obodukwu Comm. Bank	12,332.06	12,332.06
546	Sylvanus Amos	5,000.00	5,000.00
547	Sundry Adult Instructors	51,000.00	51,000.00
548	Bank PHB Plc.	27,435,026.13	27,435,026.13
549	Duruebube Bernadette	12,070.27	12,070.27
550	Duru Catherine	12,381.04	12,381.04
551	Osigwe Innocent	15,000.00	15,000.00
552	Eronyemere Wisdom	11,318.56	11,318.56
553	Ntamanuruna Benjamin	6,000.00	6,000.00
554	Ogbuehi Aloma Pascal	4,000.00	4,000.00
555	Okwaraugo Francis	16,000.00	16,000.00
556	Hon. Maduike Emmanuel	90,150.00	90,150.00
557	Okafor Ngozi	15,000.00	15,000.00
558	Duru Michael	10,000.00	10,000.00
559	Duru Concilia A.	15,521.93	15,521.93
560	Okwara Titus	5,000.00	5,000.00
561	Anyika Emmanuel	3,000.00	3,000.00
562	Uche Lawrence	35,287.20	35,287.20
563	Nnadi Blessing	35,287.20	35,287.20
564	Ekezie Sandra	34,860.59	34,860.59
565	Duru Martina	34,860.59	34,860.59
566	Osuji C.M	22,736.52	22,736.52
567	Madu Innocent	11,318.56	11,318.56
568	Irroma Nkechi	10,072.79	10,072.79
569	Duru Chirstiana	29,356.78	29,356.78
570	Oduka Janeth	14,000.00	14,000.00
571	Ijezie Chidike	8,000.00	8,000.00
572	Okwara Getrude	10,000.00	10,000.00
573	Okwara Alex	2,000.00	2,000.00
574	Okwara Samuel C.	4,000.00	4,000.00
575	Orji Titus	27,483.29	27,483.29
576	Nnadozie Ijeoma	6,000.00	6,000.00
577	Asiegbu Philip	2,000.00	2,000.00
578	Anayama Calistus	45,015.69	45,015.69
579	Okwara Cordelia	12,587.97	12,587.97
580	Onyeachu Okwuchi P.	17,958.74	17,958.74
581	Amarachi Anokwuru	30,000.00	30,000.00

582	Jona Umunwakwe	30,000.00	30,000.00
583	Chirstiana Udeagha	30,000.00	30,000.00
584	Fred Ijeoma	30,000.00	30,000.00
585	Obisie Basil	30,000.00	30,000.00
586	Lawrence Dike	30,000.00	30,000.00
587	Orjiaka Philomena	30,000.00	30,000.00
588	Elisus Ekwem	30,000.00	30,000.00
589	Alphonsus Obi	30,000.00	30,000.00
590	Amagba Sabastine	30,000.00	30,000.00
591	Elemma Eugenia	30,000.00	30,000.00
592	Uchechukwu Njoku	30,000.00	30,000.00
593	Anueywgu Catherine	30,000.00	30,000.00
594	Ajonumu Marius P.	5,000.00	5,000.00
595	Duru Ndidiamaka	19,443.46	19,443.46
	Total Deposits	**45,428,800.42**	**45,428,800.42**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	94,820,238.56	26,386,099.60	4,863,652.33	39,556,594.16	**165,626,584.65**
2	February	56,367,373.08	29,386,099.60	4,863,652.33	39,556,594.16	**130,173,719.17**
3	March	28,731,798.93	26,386,099.60	4,863,652.33	39,556,594.16	**99,538,145.02**
4	April	125,561,152.15	29,386,099.60	4,863,652.33	39,556,594.16	**199,367,498.24**
5	May	2,065,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**72,871,346.09**
6	June	34,045,916.10	29,386,099.60	4,863,652.33	39,556,594.16	**107,852,262.19**
7	July	0.00	26,386,099.60	4,863,652.33	39,556,594.16	**70,806,346.09**
8	August	33,693,877.70	29,386,099.60	4,863,652.33	39,556,594.16	**107,500,223.79**
9	September	68,484,391.42	26,386,099.60	4,863,652.33	39,556,594.16	**139,290,737.51**
10	October	31,945,522.59	29,386,099.60	4,863,652.33	39,556,594.16	**105,751,868.68**
11	November	90,938,622.74	26,386,099.60	4,863,652.33	39,556,594.16	**161,744,968.83**
12	December	104,494,988.75	29,386,099.60	4,863,652.33	39,556,594.16	**178,301,334.84**
	Total	**671,148,882.02**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,556,825,035.10**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	0.00	38,500.00
	February	0.00	0.00
	March	0.00	0.00
	April	0.00	0.00
	May	175,000.00	175,000.00
	June	0.00	0.00
	July	0.00	347,900.00
	August	117,500.00	0.00
	September	0.00	5,000.00
	October	110,100.00	0.00
	November	128,200.00	0.00
	December	81,900.00	0.00
	Total	**612,700.00**	**566,400.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF IHITTE UBOMA

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ihitte Uboma Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities
   c. Statement 3 --- Statements of Consolidated Revenue Fund

d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for , such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ihitte Uboma Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Ihitte Uboma Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.



Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Ihitte Uboma Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.



_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF IHITTE UBOMA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts ofIhitte Uboma Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofIhitte Uboma Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Ihitte-Uboma Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
3,200,966,714.00	Statutory Allocation from JAAC	1	1,590,987,220.08	895,161,210.68
12,196,905.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
6,166,000.00	Capitation Rate		196,600.00	8,300.00
10,110,000.00	Property Rate		0.00	2,000.00
31,558,100.00	Licenses, Fines, Fees and Royalty		1,264,830.00	2,312,050.00
4,610,000.00	Earnings from Commerce		28,600.00	495,300.00
732,500.00	Rent on Local Govt. Property		90,000.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,003,635,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
4,269,975,219.00	**Total Revenue**			
	Total Inflow from Operating Activities (A)		1,592,567,250.08	897,978,860.68
	Payments:			
1,052,690,750.00	Personnel Cost	5	924,375,202.77	736,040,021.76
42,690,760.00	Overhead Cost	6	48,270,768.62	95,979,425.53
0.00	Sec. Vote	7	11,520,000.00	7,505,000.00
0.00	Integrated Farm Projects	8	0.00	180,000.00
2,818,940,000.00	Capital Expenditure	9	607,774,156.26	88,475,850.70
0.00	Interest Payment		0.00	0.00
3,914,321,510.00	**Total Outflow from Operating Activities (B)**		**1,591,940,127.65**	**928,180,297.99**
355,653,709.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**627,122.43**	**(30,201,437.31)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		627,122.43	**(30,201,437.31)**
0.00	**Cash and its Equivalent as at 1/1/18**		**2,370,335.01**	**32,571,772.32**
0.00	**Cash and its Equivalent as at 31/12/18**		**2,997,457.44**	**2,370,335.01**

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	1,432,710.45	45,237.00
Bank	11	1,564,746.99	2,318,753.01
Total Liquid Assets (A)		**2,997,457.44**	**2,363,990.01**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	33,180,000.00	26,030,000.00
Service Advance	14	472,931,118.26	356,878,805.27
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**506,111,118.26**	**382,908,805.27**
TOTAL ASSETS C = (A + B)		**509,108,575.70**	**385,272,795.28**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		454,471,705.95	330,635,925.53
Unremitted Deductions	15	45,244,755.42	45,244,755.42
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**499,716,461.37**	**375,880,680.95**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	9,392,114.33	9,392,114.33
Total Other Liabilities (F)		9,392,114.33	9,392,114.33
TOTAL LIABILITIES G = (D + E +F)		**509,108,575.70**	**385,272,795.28**

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
350,876,362.84	**OPENING BALANCE 1/1/18**		**330,635,925.53**	**0.00**	**0.00**	**0.00**	**(330,635,925.53)**
	ADD REVENUE:						
	ALLOCATIONS						
895,161,210.68	Statutory Allocation from JAAC	1	1,590,987,220.08	3,200,966,714.00	3,200,966,714.00	0.00	2,495,655,647.00
0.00	State Government IGR	2	0.00	12,196,905.00	12,196,905.00	0.00	12,196,905.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
8,300.00	Capitation Rate		196,600.00	6,166,000.00	6,166,000.00	0.00	5,969,400.00
2,000.00	Property Rate		0.00	10,110,000.00	10,110,000.00	0.00	10,110,000.00
2,312,050.00	Licenses, Fines, Fees and Royalty		1,264,830.00	31,558,100.00	31,558,100.00	0.00	30,293,270.00
495,300.00	Earnings from Commerce		28,600.00	4,610,000.00	4,610,000.00	0.00	4,581,400.00
0.00	Rent on Local Govt. Property		90,000.00	732,500.00	732,500.00	0.00	642,500.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	1,003,635,000.00	1,003,635,000.00	0.00	1,003,635,000.00
2,817,650.00	**Total Internally Generated Revenue**		**1,580,030.00**				
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1,248,855,223.57	**Total Revenue (A)**		**1,923,203,175.61**	**4,269,975,219.00**	**4,269,975,219.00**	**0.00**	**2,346,772,043.39**
	EXPENDITURE						
737,643,810.76	Personnel cost	5	924,375,202.77	1,052,690,750.00	1,052,690,750.00	0.00	128,315,747.23
91,604,636.53	Overhead Cost	6	46,622,110.63	42,690,760.00	42,690,760.00	0.00	(3,931,350.63)
88,970,850.70	Capital Expenditure	9	497,734,156.26	2,818,940,000.00	2,818,940,000.00	0.00	2,321,205,843.74
918,219,297.99	**Total Expenditure (B)**		**1,468,731,469.66**	**3,914,321,510.00**	**3,914,321,510.00**	**0.00**	**2,445,590,240.34**
330,635,925.53	**OPERATING BALANCE**		**454,471,705.95**	**355,653,709.00**	**355,653,709.00**	**0.00**	**98,817,996.95**
	APPROPRIATIONS/TRANSFERS						
330,635,925.53	Transfer to Capital Development Fund		**454,471,705.95**	**355,653,709.00**	**355,653,709.00**	**0.00**	**98,817,996.95**
330,635,925.53	Closing Balance		**454,471,705.95**	**355,653,709.00**	**355,653,709.00**	**0.00**	**98,817,996.95**

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
53,172,558.07	**Opening Balance**		**294,837,632.90**	**0.00**	**0.00**	**0.00**	**(294,837,632.90)**
	ADD REVENUE						
330,635,925.53	**Transfer From Consolidated Revenue Fund**		454,471,705.95	0.00	0.00	0.00	(454,471,705.95)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
383,808,483.60	**TOTAL REVENUE**		**749,309,338.85**	**0.00**	**0.00**	**0.00**	**(749,309,338.85)**
	LESS CAPITAL EXPENDITURE						
88,970,850.70	**Capital Expenditure Sector**	9	497,734,156.26	2,818,940,000.00	2,818,940,000.00	0.00	2,321,205,843.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
88,970,850.70	**TOTAL CAPITAL EXPENDITURE**		497,734,156.26	2,818,940,000.00	2,818,940,000.00	0.00	2,321,205,843.74
	Adjustments for Movements in Public Debts						
294,837,632.90	**Closing Balance**		251,575,182.59				

IHITTE UBOMA LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			2017
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual ₦'m
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,590,987,220.08	3,200,966,714.00	3,200,966,714.00	895,161,210.68
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	42,132,144.00	42,132,144.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	45,110,678.00	45,110,678.00	0.00
	Total (Gross) JAAC Allocation to the Local Government		1,590,987,220.08	**3,288,209,536.00**	**3,288,209,536.00**	895,161,210.68
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	403,817,592.00	403,817,592.00	0.00
	Total Value Added Tax		**0.00**	**403,817,592.00**	**403,817,592.00**	**0.00**

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	12,196,905.00	12,196,905.00
	TotalState Government Internally Generated Revenue	**0.00**	**12,196,905.00**	**12,196,905.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	196,000.00	6,100,000.00	5,903,400.00
	Arrears of Capitation Rate	0.00	66,000.00	66,000.00
	Sub-Total Capitation Rate	**196,000.00**	**6,166,000.00**	**5,969,400.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	0.00	0.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	10,000,000.00	10,000,000.00
	Arrears of Property Rate	0.00	110,000.00	110,000.00
	Sub-Total Property Rate	**0.00**	**10,110,000.00**	**10,110,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	500,000.00	500,000.00
	Obstruction and Nuisance Fees	0.00	198,000.00	198,000.00
	Bicycle License Fess	0.00	100,000.00	100,000.00
	Liquor License (Wine/ Beer)	30,500.00	110,000.00	79,500.00
	Native Liquor License	0.00	200,000.00	200,000.00
	Wheelbarrow License Fees	0.00	300,000.00	300,000.00
	Squatter/ Hawkers Permit	0.00	400,000.00	400,000.00
	Buses/Commercial Vehicles Emblems	23,000.00	2,250,000.00	2,227,000.00
	Registration of Buses/Commercial Vehicles	0.00	2,250,000.00	2,250,000.00
	Operational Business Permit	124,000.00	2,750,000.00	2,738,000.00
	Motorcycle License Fees	-	-	-
	Eating House License Fees	0.00	418,000.00	418,000.00
	Kiosk License Fees	0.00	-	-
	Bakery House License Fees	0.00	165,000.00	165,000.00
	Hotel Fees	0.00	110,000.00	110,000.00
	Auctioneers License Fees	0.00	6,000.00	6,000.00
	Canon Shooting License Fees	0.00	57,200.00	57,200.00
	Customary Marriage Registration Fees	9,000.00	1,155,000.00	1,146,000.00
	Statutory Marriage Fees	-	-	-
	Entertainment/Drumming Fees	0.00	-	-
	Control of Noise Permit	0.00	220,000.00	220,000.00
	Cinematograph License Fees	0.00	-	-
	Naming of Street Registration Fees	0.00	240,000.00	240,000.00
	Renewal Fees (Various)	0.00	-	-
	Radio/Television License Fees	0.00	-	-
	Clubs, Cultural and Social Organization Registration Fees	5,000.00	292,000.00	287,000.00
	Identification/Oath Fees	66,000.00	3,740,000.00	3,674,000.00
	Dislodging Septic Tank License Fees	0.00	-	-
	Earning from Environmental Sanitation Services	0.00	220,000.00	220,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	50,000.00	50,000.00
	Registration of Birth and Death	91,080.00	1,000,000.00	908,920.00
	Dispensary Fees	0.00	900,000.00	900,000.00

	Maternity Fees	649,950.00	1,155,000.00	505,050.00
	Oats Fees	0.00	110,000.00	110,000.00
	Laboratory Fees	0.00	0.00	0.00
	Registration of Contractors Fees	0.00	4,400,000.00	4,400,000.00
	Tender Fees	250,000.00	550,000.00	550,000.00
	Building Plan Checking Fees	0.00	440,000.00	440,000.00
	Sand Excavation Fees	0.00	1,000,000.00	1,000,000.00
	Cottage Industry Fees	0.00	1,000,000.00	1,000,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	275,000.00	275,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	72,500.00	100,000.00	27,500.00
	Ingredient Grinding License Fees	0.00	100,000.00	100,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	176,000.00	176,000.00
	Welding Machine License Fees	0.00	11,000.00	11,000.00
	Electronics Radio/Television Workshop License Fees	0.00	27,000.00	27,000.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	88,000.00	88,000.00
	Battery Charger License Fees	0.00	27,000.00	27,000.00
	Printing Press License Fees	0.00	80,000.00	80,000.00
	Vulcanizer License Fees	0.00	220,000.00	220,000.00
	Panel Beater License Fees	0.00	198,000.00	198,000.00
	Motor Spare Parts License Fees	0.00	55,000.00	55,000.00
	Clock/Watch Repair License Fees	0.00	82,500.00	82,500.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	33,000.00	33,000.00
	Motor Mechanical Workshop License Fees	0.00	198,000.00	198,000.00
	Building Material License Fees	0.00	660,000.00	660,000.00
	Surface Kerosene Tank License Fees	0.00	33,000.00	33,000.00
	Photocopying and Document Service License Fees	0.00	9,900.00	9,900.00
	Block Making with Machine License Fees	0.00	165,000.00	165,000.00
	Sewing Institute License Fees	0.00	275,000.00	275,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	440,000.00	440,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	44,000.00	44,000.00
	Reg. of Company	50,000.00	0.00	0.00
	Advertisement License Fees	0.00	38,500.00	38,500.00
	Sales of Unserviceable Stores License Fees	0.00	990,000.00	990,000.00
	Hire Charges/Heavy Equipment Fees	0.00	286,000.00	286,000.00
	Reg of case	2,000.00	0.00	(2,000.00)
	Sale of fire wood	800.00	0.00	(800.00)
	Approved Building Plan Fees	0.00	330,000.00	330,000.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees/Tenement	0.00	330,000.00	330,000.00
	Building Plan Inspection Fees/checking fees	3,000.00	0.00	(3,000.00)
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**1,264,830.00**	**31,558,100.00**	**30,293,270.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	28,600.00	900,000.00	871,400.00
	MotorParkToll	0.00	2,000,000.00	2,000,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	880,000.00	880,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	30,000.00	30,000.00
	Earnings from Agricultural Undertakings	0.00	500,000.00	500,000.00
	Earnings from Sales of Water with Tankers	0.00	300,000.00	300,000.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**28,600.00**	**4,610,000.00**	**4,581,400.00**

3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	72,500.00	72,500.00
	Rent on Other Local Government Buildings	70,000.00	330,000.00	260,000.00
	Rent on Other Local Government Landed Property	20,000.00	330,000.00	310,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**90,000.00**	**732,500.00**	**642,500.00**
3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST & REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	**0.00**	**0.00**	**0.00**
	Sub-Total Interest/Repayments			
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	1,320,000.00	1,320,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	1,430,000.00	1,430,000.00
	Sales of Publications, Maps and Plans	0.00	385,000.00	385,000.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	500,000.00	500,000.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	0.00	1,003,635,000.00	1,003,635,000.00
	Grand Total Internally Generated Revenue	**1,580,030.00**	**1,056,811,600.00**	**1,055,231,570.00**
4	**OTHER REVENUE SOURCES:**			

	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	4,852,740.00	34,334,640.00	29,481,900.00
	The Legislative	16,374,076.26	83,923,624.00	67,549,547.74
	Community Government Councils	0.00	17,422,750.00	17,422,750.00
	Sub-Total Consolidated Revenue Fund Charges	**21,226,816.26**	**135,681,014.00**	**114,454,197.74**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	87,111,229.00	139,589,044.00	52,477,815.00
	Finance	70,272,504.32	105,394,869.00	35,122,364.68
	Medical and Health	212,708,550.00	528,184,125.00	315,475,575.00
	Planning Research and Statistics	8,352,409.00	9,449,146.00	1,096,737.00
	Agricultural and Natural Resources	48,992,788.00	55,715,936.00	6,723,148.00
	Works, Transport and Housing	20,381,832.00	39,950,630.00	19,568,798.00
	Information, Education and Social Welfare	33,687,051.00	36,505,986.00	2,818,935.00
	Salary & allowances of Primary Education Teachers & Members of Council of traditional Rulers	410,997,023.19	0.00	410,997,023.19
	Sub-Total Personnel Cost	**892,503,386.51**	**914,789,736.00**	**9,585,466.77**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	1,938,000.00	120,000.00	(1,818,000.00)
	NYSC Corp. Member	1,624,000.00	500,000.00	(1,124,000.00)
	Postal Agents	1,488,000.00	800,000.00	(688,000.00)
	Disabled Persons	0.00	0.00	0.00
	IT Students	1,120,000.00	800,000.00	(320,000.00)
	Traditional Ruler	1,322,298.00	0.00	(1,322,298.00)
	Road cleaners	2,972,702.00	0.00	(2,972,702.00)
	Casual Security Men	180,000.00	0.00	(180,000.00)
	Total Miscellaneous	**10,645,000.00**	**2,220,000.00**	**(8,425,000.00)**
	Grand Total of Personnel Cost	**924,375,202.77**		
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	**578**		
	Total Number of Employees Employed in the Year	**0**		
	Total Number of Employees Retired/Transferred or Left During the Year	**29**		
	Total Number of Employees at the End of the Year	**549**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	257,040.00	8,692,000.00	8,434,960.00
	Utility Services	0.00	1,410,000.00	1,410,000.00
	Telephone and Postal Services	0.00	1,704,000.00	1,704,000.00
	Stationery and Printing	501,200.00	5,649,240.00	5,148,040.00
	Maintenance of Office Furniture and Equipment	187,750.00	3,072,000.00	2,884,250.00
	Maintenance of Vehicle and Capital Assets	785,000.00	5,180,000.00	4,395,000.00
	Consultancy and Professional Services	0.00	762,000.00	762,000.00
	Training, Staff Development and Welfare	3,000.00	8,396,000.00	8,393,000.00
	Entertainment and Hospitality	3,722,950.00	4,606,000.00	883,050.00
	Miscellaneous Expenses	461,900.00	37,520.00	(424,380.00)
	Provision of Service Materials	560,400.00	3,182,000.00	2,621,600.00
	Essential Services and IS JAAC Administration	40,142,870.64	0.00	40,142,870.64

	Total Overhead Cost By Function	**46,622,110.64**	**42,690,760.00**	**(3,931,350.64)**
	Unretired Advances	**1,648,657.98**	**0.00**	**1,648,657.98**
	Grand Total OverHead Cost By Function	**48,270,768.62**	**42,690,760.00**	**5,580,008.62**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	2,189,750.00	12,561,520.00	10,371,770.00
	Administration	644,000.00	6,176,000.00	5,532,000.00
	Finance	2,873,490.00	5,080,000.00	2,206,510.00
	Medical and Health	50,000.00	6,473,240.00	6,423,240.00
	Planning Research and Statistics	45,000.00	4,088,000.00	4,043,000.00
	Agricultural and Natural Resources	0.00	1,720,000.00	1,720,000.00
	Works, Transport and Housing	677,000.00	3,840,000.00	3,163,000.00
	Information, Education and Social Welfare	0.00	2,752,000.00	2,752,000.00
	Essential Services and IS JAAC Administration	40,142,870.64	0.00	40,142,870.64
	Total Overhead Cost by Sector (Department)	**46,622,110.64**	**42,690,760.00**	**(3,931,350.64)**
7	**SECURITY VOTE**			
	Total	**11,520,000.00**	**0.00**	**(11,520,000.00)**
8	**INTEGRATED FARM PROJECT**			
	Total	**0.00**	**0.00**	**0.00**
9.	**CAPITAL EXPENDITURE:**			
	Road Rehabilitation	54,812,897.00	1,750,000,000.00	1,694,187,103.00
	Market Development	2,885,000.00	7,500,000.00	4,615,000.00
	Purchase of Motor Vehicles	5,500,000.00	35,000,000.00	29,500,000.00
	Other Capital Expenditure	0.00	1,026,440,000.00	1,026,440,000.00
	Local Govt. Joint Project	434,536,259.26	0.00	(434,536,259.26)
	Sub-Total Capital Expenditure	**497,734,156.26**	**2,818,940,000.00**	**2,321,205,843.74**
	Unretired Advances on Projects:	**110,040,000.00**		**110,040,000.00**
	Total	**607,774,156.26**		**607,774,156.26**

	LIQUID ASSETS:				
	CASH BALANCE:				
10	Cash-at-Hand			1,432,710.45	45,237.00
	Sub-Total Cash			1,432,710.45	45,237.00
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	Zenith Bank	Salary Account	1012897376	3,280.69	**20,009.69**
	-do-	Project Account	1012897369	5,267.21	**(294.04)**
	-do-	Intergrated Farm Account	1013647633	79,110.15	**879,437.15**
	Eco Bank	Salary Account	4293064618	17,512.72	**1,389,437.66**
	FCMB	Not disclosed	1284182050	4,187.00	**4,187.00**
	-do-	-do-	1284182043	7,237.32	**7,237.32**
	-do-	-do-	1284182036	3,494.04	**3,494.04**
	-do-	-do-	1284182067	7,145.45	**7,145.45**
	-do-	-do-	1284182012	9,184.47	**9,184.47**
	Unity Bank	Project Account	0030585535	227.49	**0.00**
	Zenith Bank	-do-	1015582170	1,343,159.05	**0.00**
	-do-	-do-	1015889518	83,179.13	**0.00**
	FCMB	Not disclosed	1284182029	1,762.27	**1,762.27**
	Sub-Total Bank			1,564,746.99	**2,318,753.01**
	Grand Total Liquid Assets:			**2,997,457.44**	**2,363,990.01**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00
	Sub-Total			**0.00**	**0.00**
13	**IMPREST:**			**2018**	**2017**
1	Dr. E. C. I. Ajuogu			4,250,000.00	4,250,000.00
2	Engr. Ogwuegbu Ibeawuchi			425,000.00	225,000.00
3	Korie J. O.			2,130,000.00	2,130,000.00
4	Ihemtuge Florence			910,000.00	685,000.00
5	Onwuegbchi T.C			90,000.00	90,000.00
6	Nwachukwu S.I.			280,000.00	280,000.00
7	Ndulam S.I.			50,000.00	50,000.00
8	Agim H.C			160,000.00	160,000.00
9	Chukwu B.C			1,030,000.00	1,030,000.00
10	Ada Cornel Udumaga			50,000.00	50,000.00
11	Hon. Snoneze B.C. (T.C.)			2,635,000.00	0.00
12	Hon. Ekere .C. (V.C)			875,000.00	0.00
13	Hon. Okafor .B. (Seclog)			375,000.00	0.00
14	Hon. Emmauel Nwokeke			150,000.00	0.00
15	Hon. Silas Onuoha			70,000.00	0.00
16	Hon. Ignatuis Onuoha			70,000.00	0.00
17	Hon. Ohia Bright			65,000.00	0.00
18	Hon. Anthony Onwuka			70,000.00	0.00
19	Osuagwu Ngozi Chuks			140,000.00	0.00
20	Ofu. I.O.			500,000.00	0.00
21	Okere C.O.			230,000.00	0.00

22	Odom Chidi	200,000.00	0.00
23	Igwe P.B.	70,000000	0.00
24	Ewulonu B.O.	150,000.00	150,000.00
25	Apika I.C.	360,000.00	360,000.00
26	Engr. Obikara Chidi	910,000.00	360,000.00
27	C.O.C. Anyanwu	800,000.00	800,000.00
28	Eze Mary Joan	50,000.00	50,000.00
29	Nwadike I.O.	50,000.00	50,000.00
30	Njoku Sphia	330,000.00	330,000.00
31	Eke Rosemary	580,000.00	355,000.00
32	Igwe Calista .C.	800,000.00	655,000.00
33	Ibezim Godfrey	30,000.00	30,000.00
34	Hon. Okoroafor Anthony	70,000.00	70,000.00
35	Hon. (Mrs.) Maggi Amaobi	70,000.00	70,000.00
36	Hon. Goddy Ogoke	70,000.00	70,000.00
37	Hon. Nze Emeka Ibuaku	70,000.00	70,000.00
38	Hon. (Mrs.) Obani Kate	70,000.00	70,000.00
39	Hon. Ejimike Eucharia	70,000.00	70,000.00
40	Hon. Onyebuchi Emazie	70,000.00	70,000.00
41	Hon. Desmond Ohanele	70,000.00	70,000.00
42	Hon. Silas Onuoha	70,000.00	70,000.00
43	Hon. Gideon Nwachukwu	70,000.00	70,000.00
44	T.C. Chairman	2,000,000.00	2,000,000.00
45	Engr. Ogueri, P. O.	8,740,000.00	8,740,000.00
46	Ogu Immaculate O.	1,150,000.00	1,150,000.00
47	Nwachukwu M. A.	550,000.00	325,000.00
48	Okeke, M. C.	600,000.00	375,000.00
49	Nzeoma Lucy N.	475,000.00	325,000.00
	Sub. Total Imprest	**33,180,000.00**	**26,030.000.00**
14	**SERVICE ADVANCES:**		
14..1	**INTEGRATED FARM PROJECT:**		
	a. Mrs Ogu Immaculate .O.	143,000.00	143,000.00
	b. Engr. Obikara Chidi	1,995,000.00	1,995,000.00
	Sub-Total Integrated Farm Project	**2,138,000.00**	**2,138,000.00**
14.2	**CHAPEL PROJECT**:		
	a. Hon. Ogueri Percy Osondu	15,200,000.00	15,200,000.00
	Sub- Total Chapel Project	**15,200,000.00**	**15,200,000.00**
14.3	**GRADING OF RURAL ROADS:**		
	a. Mr. Agim H.C.	22,000,000.00	22,000,000.00
	b. Mr. Anoru Timothy	22,750,000.00	0.00
	c. Mr. Ogwuegbu Ibeawuchi	84,960,000.00	0.00
	Sub- Total Grading/Construction of Roads	**129,710,000.00**	**22,000,000.00**
14.4	RENOVATION OF BUILDINGs		
	Sub-Total of Renovation of Building	0.00	0.00
14.5	**PERSONAL ADVANCES**:	**2018**	**2017**
1	Ajuogu Bonny	2,866,490.00	2,866,490.00

2	Agim H. C. (HOD Works)	747,500.00	747,500.00
3	Ezeala C. E.	3,931,800.00	3,931,800.00
4	Elewuo Chimuche	1,078,303.00	1,078,303.00
5	Ihemtuge Florence	3,460,000.00	3,460,000.00
6	Igwe C. C.	830,000.00	830,000.00
7	Njoku J. C. (Mrs.)	204,700.00	204,700.00
8	Ogoke C. S.	4,988,500.00	4,988,500.00
9	Ogazi J. C.	1,989,000.00	1,989,000.00
10	Opara B. C.	120,000.00	120,000.00
11	Okonkwo Catherine	1,600,000.00	1,600,000.00
12	Ogwo Promise	555,000.00	555,000.00
13	Bright Ononeze	500,000.00	0.00
14	Igwe P.B.	250,000.00	0.00
15	Njoku J.C.	21,000.00	0.00
16	Ebiziem C.C.	7,200.00	0.00
17	Chukwu B.N.	3,500.00	0.00
18	Ezeji Ifeoma	5,000.00	0.00
19	Azueke Chinyere	4,000.00	0.00
20	Keke Francis	5,000.00	0.00
21	Uchejuafor Eric	583,000.00	583,000.00
22	Enwerem C. C.	8,000.00	8,000.00
23	Barr. Uche Knokwo N. (TC C/man)	2,340,000.00	2,340,000.00
24	Emekwuru Emmanuel	46,200.00	46,200.00
25	Orie Damiel	7,000.00	7,000.00
26	Anyanwu Hyginus	90,980.00	90,980.00
27	Odoeme Amarachi	8,500.00	8,500.00
28	Mgborokwu D. M.	150,000.00	150,000.00
29	Ihejirika P. N.	42,500.00	42,500.00
30	Abara S. O.	52,500.00	52,500.00
31	Ohaeto S. I. (DAGS)	650,000.00	650,000.00
32	Izuagba N. J.	50,000.00	50,000.00
33	Nwadike I. O.	2,328,000.00	2,328,000.00
34	Nwaogwugwu Kenneth	40,000.00	40,000.00
35	Onyeka Chukwuemeka	35,000.00	35,000.00
36	Okonkwo Judith	95,000.00	95,000.00
37	Chukwu C. N.	449,243.00	449,243.00
38	Madubuike M. O.	50,000.00	50,000.00
39	Hon. Nwadike G.I.	50,000.00	50,000.00
40	Apiaka Innocent	194,043.00	194,043.00
41	Opara B. Samuel	30,000.00	30,000.00
42	Njoku Charles	50,000.00	50,000.00
43	Udumaga Ada Cornel	18,500.00	18,500.00
44	Ogwuegbu Ibeawuchi	85,000.00	85,000.00
45	Ewulonu B.O.	30,000.00	30,000.00
46	Igbokwe O.O. (DAGS)	3,580,000.00	3,580,000.00
47	Ogu I. O. (Mrs.)	428,000.00	428,000.00
48	Obikara Chidi	3,595,800.00	3,595,800.00
49	Nwachukwu Anthony C.	857,100.00	857,100.00
50	Ojingba G.N	3,000.00	3,000.00
51	Njoku Sophia	150,000.00	150,000.00
52	Chimuanya Chikwado	96,850.00	96,850.00
53	Korie J.O. (DAGS)	230,000.00	230,000.00

54	Onwuegbuchi T.C.	38,000.00	38,000.00
55	Hon. Rose Okafor	36,500.00	36,500.00
56	Agbara, B. I.	2,077,062.00	2,077,062.00
57	Anyanwu Damian	200,407.00	200,407.00
58	Anamekwe Linus	37,200.00	37,200.00
59	Hon. Amaocha Maurice	1,736,162.00	1,736,162.00
60	Hon. Amadikwa Godson	1,924,000.00	1,924,000.00
61	Awolonu Iyke	9,600,000.00	9,600,000.00
62	Aghazie Uchenna	50,000.00	50,000.00
63	Anyanwu Ugochukwu	400,000.00	400,000.00
64	Dike Theophilus	960,000.00	960,000.00
65	Damian Anya;nwu	19,000.00	19,000.00
66	Emenalo A. C. (I/Auditor)	2,170,000.00	2,170,000.00
67	Igwe Clement	350,000.00	350,000.00
68	Kekeocha Chinyere	155,000.00	155,000.00
69	Hon. Kekeocha Catherine	100,000.00	100,000.00
70	Nwosu P. E. O. (Entraco)	3,420,000.00	3,420,000.00
71	Hon. Nwoke Geoffrey E.	650,000.00	650,000.00
72	Hon. Njoku Bathelomew	200,000.00	200,000.00
73	Hon. Nwachukwu Chijioke	200,000.00	200,000.00
74	Nnayere S. N. (Treasurer)	375,000.00	375,000.00
75	Ndukwe Chibuzor (Supr.)	450,000.00	450,000.00
76	Hon. Obi Justina	220,000.00	220,000.00
77	Onwudiwe Jerome	169,150.00	169,150.00
78	Okeiyi Innocent	1,055,000.00	1,055,000.00
79	Ogoke Godwin	3,180,000.00	3,180,000.00
80	Osigwe Obiageri	156,000.00	156,000.00
81	Onuoha F.E.E.	1,734,080.00	1,734,080.00
82	Okoroafor Martha	3,551,000.00	3,551,000.00
83	Okafor Herbert	26,600.00	26,600.00
84	Okonkwo James	420,000.00	420,000.00
85	Okeke Ambrose	500,000.00	500,000.00
86	Ogoke Sampson I.	370,000.00	370,000.00
87	Ovuike Patience	200,000.00	200,000.00
88	Osuagwu Innocent	200,000.00	200,000.00
89	Ohanu D.E. (Entraco)	1,280,000.00	1,280,000.00
90	Okeke Susan C.	5,000.00	5,000.00
91	Keke M. I. (M.T.O)	355,925.00	355,925.00
92	Osueke Hyginus	23,307.00	23,307.00
93	Nwaebe Nelson	243,006.00	243,006.00
94	Christian Oguamalam A.	30,000.00	30,000.00
95	Onyeocha Damian	52,739.00	52,739.00
96	Okeke Simon	24,500.00	24,500.00
97	Ogabido K. C.	836,220.00	836,220.00
98	Ubah Obiageri	3,450.00	3,450.00
99	Okechukwu Ononiwu	20,000.00	20,000.00
100	Ekene Ogechi	1,600.00	1,600.00
101	Nora Nzerem	10,000.00	10,000.00
102	Emma Ajuogu	20,000.00	20,000.00
103	Okike Uchenna	20,000.00	20,000.00
104	Eguh Obumneke	20,000.00	20,000.00
105	Okeke Luke	10,000.00	10,000.00

106	Anyanwu J. A. (Sec. Log)	2,640,600.00	2,640,600.00
107	Anameje S. A	663,000.00	663,000.00
108	Ajomiwe V. A.	49,624.00	49,624.00
109	Anyanwu Charity	761,000.00	761,000.00
110	AnuebunwaI. N.	3,528,338.00	3,528,338.00
111	Agbuazu Columba	29,999.00	29,999.00
112	Awaziama B. T. E.	10,000.00	10,000.00
113	Abara A. I.	36,458.00	36,458.00
114	Anosike Josephine	576,700.00	576,700.00
115	Anamekwe Kodichi	4,116,460.00	4,116,460.00
116	Alozie Joy	84,308.00	84,308.00
117	Akanwa A. I.	28,123,717.84	23,123,717.84
118	Akuruka C. U.	25,400.00	25,400.00
119	Anyagbu Sabastine	47,000.00	47,000.00
120	Amadikwea I. C.	76,700.00	76,700.00
121	Ajaelu Stanley	5,268,400.00	5,268,400.00
122	Anyaegbu Japhet	5,500.00	5,500.00
123	Atom James Fenfa	24,000.00	24,000.00
124	Agu Ikechukwu	153,000.00	153,000.00
125	Anyuanwu L O (Int. Aud.)	180,000.00	180,000.00
126	Amobi Chima	20,000.00	20,000.00
127	Aguguom Jude (Treasurer)	2,234,242.61	2,234,242.61
128	Agukwe E. A.	11,500.00	11,500.00
129	Late Anowi Chika (Mrs.)	25,705.00	25,705.00
130	Chukwukere Beatrice	6,207.00	6,207.00
131	Chukwu C C.	75,165.00	75,165.00
132	Chukwu W. C.	1,210,000.00	1,210,000.00
133	Chibeneme Uzokwu (DAGS)	2,646,000.00	2,646,000.00
134	Chikwendu Maureen	1,768,919.00	1,768,919.00
135	Chukwu Peter	3,700.00	3,700.00
136	Chukwu Emma	39,870.00	39,870.00
137	Chukwu Grace	550,000.00	550,000.00
138	Hon. Chibundu Innocent	900,000.00	900,000.00
139	Chukwuocha Sampson	209,000.00	209,000.00
140	Chukwu Chibuike	25,903.00	25,903.00
141	Chikwe Davide	3,150.00	3,150.00
142	Chikwendu William C.	914,400.00	914,400.00
143	Christian T. (Civil Defense)	362,015.00	362,015.00
144	Chukwu C. O.	293,040.00	293,040.00
145	Chukwu M. O.	15,600.00	15,600.00
146	Chukwunyere N.	90,000.00	90,000.00
147	Hon. Chuks Grace	680,000.00	680,000.00
148	Diala Cecilia	396.00	396.00
149	Dibia E. A.	5,821.00	5,821.00
150	Dibia J. S.	1,590.00	1,590.00
151	D.P.O.	380,000.00	380,000.00
152	Alugbue Tony O. (Hon)	90,000.00	90,000.00
153	Anyaibe Caroline	21,202.00	21,202.00
154	Anyanwu B. C.	40,448.00	40,448.00
155	Akpan Neifor (DSS)	300,000.00	300,000.00
156	Anamekwe M. C.	225,000.00	225,000.00
157	Amadi Anozie	495,672.00	495,672.00

158	Agumuo C.	307,005.00	307,005.00
159	Adol Okoroafor	8,000.00	8,000.00
160	Alozie Oliver (Rev. Dr.)	2,656,000.00	2,656,000.00
161	Amadi Margrate K.	352,000.00	352,000.00
162	Amakwe A. I.	20,000.00	20,000.00
163	Akundu Mike O.	5,654.00	5,654.00
164	Any;anwu C. O. E.	3,700.00	3,700.00
165	Aharanwa S. U.	168,460.00	168,460.00
166	Akukor J. U.	3,450.00	3,450.00
167	Ajielu Agu	70,800.00	70,800.00
168	Ajielu J.P.	252,600.00	252,600.00
169	Ayota E. C.	10,900.00	10,900.00
170	Anakuru E.	10,700.00	10,700.00
171	Akpaneke O. I.	30,500.00	30,500.00
172	Amaefule O. C.	3,500.00	3,500.00
173	Anyaregbu Irene	25,000.00	25,000.00
174	Anyanwu S. I.	976,000.00	976,000.00
175	Anyaibe Bernadette	13,300.00	13,300.00
176	Akinwunmi Joseph A.	40,000.00	40,000.00
177	Anyanwu Rose C.	6,800.00	6,800.00
178	Anywuzuama Raymond	3,000.00	3,000.00
179	Lolo Anamekwe Njideka	420,000.00	420,000.00
180	Hon. Amaocha Marice	856,162.00	856,162.00
181	Hon. Amadikwa Godson	410,000.00	410,000.00
182	Hon. Agbazie Uchenna	100,000.00	100,000.00
183	Lady Agomuo Charity	50,000.00	50,000.00
184	Duru A. C.	149,500.00	149,500.00
185	Ekechukwu O. C.	785,372.00	785,372.00
186	Ebirikwe Joel	90,000.00	90,000.00
187	Echeme A.	40,000.00	40,000.00
188	Eke K. A.	237,455.00	237,455.00
189	Ebere Anayochukwu	45,000.00	45,000.00
190	Ekere E. O.	8,020.00	8,020.00
191	Ekenacho Fidelis	1,366.00	1,366.00
192	Emekaraoha Dorathy	21,880.00	21,880.00
193	Ejiagha Chinyere	10,000.00	10,000.00
194	Emeghara Humphrey	19,910.00	19,910.00
195	Eze Onyenukwuru M. O.	83,880.00	83,880.00
196	Egwim L.I. (Sp. Chief)	600,000.00	600,000.00
197	Dike Emma.	2,180.00	2,180.00
198	Dike Fred N.	14,652.00	14,652.00
199	Ebere G. A.	47,000.00	47,000.00
200	Esiaga Dan	14,994.00	14,994.00
201	Eze Okoro	1,940.00	1,940.00
202	Eze Chukwu	3,880.00	3,880.00
203	Eze Onyenonachi A. O.	3,880.00	3,880.00
204	Eze Ogoke R. I.	3,880.00	3,880.00
205	Eze Osuji	3,880.00	3,880.00
206	Eze Ogbonna	3,880.00	3,880.00
207	Edomobi Fidelis	32,000.00	32,000.00
208	Dike R. O.	133,600.00	133,600.00
209	Dike F. C.	25,000.00	25,000.00

210	Eke Okechukwu (Hon)	80,000.00	80,000.00
211	Emenogu B. C.	41,900.00	41,900.00
212	Abara E. C.	25,353.00	25,353.00
213	Dike Ogba O.	4,301.00	4,301.00
214	Eze Augustine	1,472.00	1,472.00
215	Egenkika E.O.	30,500.00	30,500.00
216	Ekeoma D.D.	43,766.00	43,766.00
217	Ekwueme E. E.	1,079,367.00	1,079,367.00
218	Ekeada Catherine	2,000.00	2,000.00
219	Eke S. C.	1,500.00	1,500.00
220	Ester Emmanuel	2,000.00	2,000.00
221	Duru Victor	7,200.00	7,200.00
222	Ebo L. O.	800.00	800.00
223	Egbuawa E. O.	90,000.00	90,000.00
224	Ejimike Raph	10,000.00	10,000.00
225	Ebere U. S. A.	182,000.00	182,000.00
226	Egwuekwe Francis	1,500.00	1,500.00
227	Dubtocha RO.	2,000.00	2,000.00
228	Alugbue Fedinand	3,000.00	3,000.00
229	Ekwueme F. E.	150,000.00	150,000.00
230	Ebere R. O.	360,000.00	360,000.00
231	Iheaka A. E. (DAGS)	1,703,000.00	1,703,000.00
232	Ikpe A. O.	272,000.00	272,000.00
233	Ibeh Joe	50,600.00	50,600.00
234	Ikwugbaso S. N.	163,596.00	163,596.00
235	Ibeh M. E.	130,140.00	130,140.00
236	Igwe Joel	1,211,908.00	1,211,908.00
237	Irojiogu Christiana	97,390.00	97,390.00
238	Igwe Robinson	2,480.00	2,480.00
239	Ibe Chukwu; J. K.	140,000.00	140,000.00
240	Ikwueme John	20,693.00	20,693.00
241	Ihechiwuaka J. A.	29,400.00	29,400.00
242	Iwu Angela (Mrs)	518,000.00	518,000.00
243	Ibezim K. C.	2,000.00	2,000.00
244	Ihedinma C. E. (HOD)	685,000.00	685,000.00
245	Idimogu Andrew Ndubuisi	90,000.00	90,000.00
246	Ihezie O. J.	646,870.00	646,870.00
247	Iwu Bede	328,630.00	328,630.00
248	Iwueke Kelechi	1,576,910.00	1,576,910.00
249	Ibekwe Peter	36,000.00	36,000.00
250	Ike V. C.	2,800.00	2,800.00
251	Ibeagi A. E. (DAGS)	1,300,000.00	1,300,000.00
252	Iroegbu Ngozi	2,000.00	2,000.00
253	Iwuagwu A. C.	94,980.00	94,980.00
254	Igwe J. O.	10,000.00	10,000.00
255	Ike V. C.	5,600.00	5,600.00
256	Ikegwuonu Ephraim	4,500.00	4,500.00
257	Iwunze T N. S	1,000.00	1,000.00
258	Ibekwe Charity	3,100.00	3,100.00
259	Igwe Peter Oba	13,000.00	13,000.00
260	Iwueke B. C.	10,000.00	10,000.00
261	Ihemanne C. A	58,173.00	58,173.00

262	Inedo Ben	164,900.00	164,900.00
263	Ihiaor E. C.	4,405.00	4,405.00
264	Ikpo Chidiebere	130.00	130.00
265	Ibecheozor I. O.	70,500.00	70,500.00
266	Lewechi Benice	3,050.00	3,050.00
267	Iroanya Ruth	9,330.00	9,330.00
268	Iwuanyanwu Joy	4,650.00	4,650.00
269	Ihedioha Catherine	20,400.00	20,400.00
270	Iheanyi Ugo;rji	120,000.00	120,000.00
271	Ihejiakor A. I Nze	12,700.00	12,700.00
272	Isaac Ndukwu	3,000.00	3,000.00
273	Iwu C. E. O.	20,000.00	20,000.00
274	Iwuagwu Christopher	979.00	979.00
275	Ibenwankwo Theresa	3,260.00	3,260.00
276	Udumaga A	5,000.00	5,000.00
277	Igwe Dickson	6,437.00	6,437.00
278	Kekeocha Angunous	1,310,000.00	1,310,000.00
279	Korie Daniel	91,828.00	91,828.00
280	Korie G. O.	13,000.00	13,000.00
281	Keke Mark	2,000.00	2,000.00
282	Kekeocha Chinyere	200,000.00	200,000.00
283	Keke Stanley	218,000.00	218,000.00
284	Keke Jacob	1,240.00	1,240.00
285	Eke Dorothy	9,740.00	9,740.00
286	Korie Geraldine	5,350.00	5,350.00
287	Lekwuwa Charles	390,000.00	390,000.00
288	C. O. Ebirim	85,400.00	85,400.00
289	Ibari R.	120,000.00	120,000.00
290	Mbamara M.M Iyiaku	183,000.00	183,000.00
291	Dr, Ajiogu E, C, I.	15,783,530.00	12,783,530.00
292	Madu Eugene	35,000.00	35,000.00
293	Momoh M.	50,000.00	50,000.00
294	Mbamara Margaret	20,000.00	20,000.00
295	Mirikwe, C	90,000.00	90,000.00
296	Mbaukwu J. U.	41,580.00	41,580.00
297	Nwahiri Christopher	438,300.00	438,300.00
298	Nwachukwu Joseph	17,017.00	17,017.00
299	Nwachukwu Beatrice C.	953,540.00	953,540.00
300	Nwakafor John	7,857.00	7,857.00
301	Ndubueze Cyprain	39,081.40	39,081.40
302	Nsofor G. E.	520,300.00	520,300.00
303	Nwogu V. I.	699,920.00	699,920.00
304	Nwachukwu C. E.	5,500.00	5,500.00
305	Nwabundu Felix	90,000.00	90,000.00
306	Nwaokeocha Larry	90,000.00	90,000.00
307	Nwokorie Gregory	90,000.00	90,000.00
308	Nnanna Olacid I	2,000.00	2,000.00
309	Ndidi Geoffrey	166,290.00	166,290.00
310	Nzewuihe Lambert	234,209.00	234,209.00
311	Nduka F. I.	1,100,000.00	1,100,000.00
312	Nwadike Christian	7,500.00	7,500.00
313	Iroechendu Constance .P.	500.00	500.00

314	Nwagbara Charles (HOD)	2,695,000.00	2,695,000.00
315	Nwaiwu V.C. (Sec. LGEA)	70,000.00	70,000.00
316	Nwaleke Ethel	1,988.00	1,988.00
317	Njoku Luck (NSCDC)	39,040.00	39,040.00
318	Nwaobasi Godwin	25,017.00	25,017.00
319	Ekenyere A. I.	168,100.00	168,100.00
320	Nwachukwu A.C. (Corper)	5,000.00	5,000.00
321	Njoku Ignatius	34,350.00	34,350.00
322	Nwosu Christopher	1,500.00	1,500.00
323	Nwosu P.E.O.	2,300.000.00	2,300.000.00
324	Nwokorieocha Mathew	27,430.00	27,430.00
325	Nwokorie C. N.	30,000.00	30,000.00
326	Nwosu Josephine	127.00	127.00
327	Nwokeneme Sebastian	3,000.00	3,000.00
328	Nwachukwu Collins	1,732,000.00	1,732,000.00
329	Nwou J. D. (Hon.)	11,668.00	11,668.00
330	Njoku B. N.	8,000.00	8,000.00
331	Nwanne S.S.	74,900.00	74,900.00
332	Nwankwo Sam	235,600.00	235,600.00
333	Nnabuawu Uzoma	220,000.00	220,000.00
334	Nzekwe Stanley (Hon.)	200,000.00	200,000.00
335	Nwokorie Cyril	3,619.00	3,619.00
336	Nganga G.	11,000.00	11,000.00
337	Nnabuike P. N.	2,780.00	2,780.00
338	Nwokonkwo C. O.	22,417.00	22,417.00
339	Nwokeke Aloysius I.	16,900.00	16,900.00
340	Nnenne J. A	1,000.00	1,000.00
341	Nwogu E. C.	150.00	150.00
342	Nwachukwu G. I.	139,350.00	139,350.00
343	Nwachukwu E. C.	39,803.00	39,803.00
344	Nwamkpa James	52,350.00	52,350.00
345	Nzechukwu F. M.	9,250.00	9,250.00
346	Nwokeafor John	16,859.00	16,859.00
347	Nwokenkwo Stanley	1,000.00	1,000.00
348	Nwachukwu C. C.	6,000.00	6,000.00
349	Nwokenkwo B.	1,000.00	1,000.00
350	Nyanga E. T.	2,000.00	2,000.00
351	Nwaosu Charity	3,940.00	3,940.00
352	Nwankwo A. A.	200.00	200.00
353	Nwaokorie Alphonsius	500.00	500.00
354	Ndukwu Emmanuel	432,970.00	432,970.00
355	Nwokeafor Frank	2,000.00	2,000.00
356	Nwachukwu Ann	1,500.00	1,500.00
357	Nwosu Chima	5,000.00	5,000.00
358	Nnanna P. P. (Hon)	5,000.00	5,000.00
359	Mbaukwu J.U.	41,580.00	41,580.00
360	Okereke R. C	18,736.00	18,736.00
361	Okorie I. F.	175,000.00	175,000.00
362	Onyeka S. E.	1,198,527.84	1,198,527.84
363	Ogu Tony	283,400.00	283,400.00
364	Ojimgba G. N.	6,800.00	6,800.00
365	Engr. Asotibe Chima	4,192,000.00	4,192,000.00

366	Osigwe Promise (TC C/man)	11,460,000.00	11,460,000.00
367	Obiageri Orji	50,000.00	50,000.00
368	Obi Stella	15,100.00	15,100.00
369	Hon. Osuagwu Innocent	150,000.00	150,000.00
370	Obuse Lawrence	3,500.00	3,500.00
371	Obi C. N. (DPO)	1,216,480.00	1,216,480.00
372	Onyekele J. (Lolo)	210,000.00	210,000.00
373	Onyekele Toby (Ex C/man)	11,974,396.91	11,974,396.91
374	Odudoro E. A.	155,000.00	155,000.00
375	Ohaeri T. I.	12,635.00	12,635.00
376	Odudoro A. O.	67,750.00	67,750.00
377	Obioha Richard .O.	44,460.00	44,460.00
378	Okereke Nwabueze	545,200.00	545,200.00
379	Ononiwu Humphrey	69,135.00	69,135.00
380	Okwu Cyricacus	302,200.00	302,200.00
381	Obasi Friday	90,000.00	90,000.00
382	Olemgbe Innocent	90,000.00	90,000.00
383	Okoroafor Israel	90,000.00	90,000.00
384	Okeke A. E.	13,500.00	13,500.00
385	Okorie Cameli	434,850.00	434,850.00
386	Obioha Catherine	109,935.54	109,935.54
387	Okoro Mark	32,514.00	32,514.00
388	Okwumma G.O.C	708,722.40	708,722.40
389	Odiri John	7,494.00	7,494.00
390	Oparaku K. C.	1,191,540.00	1,191,540.00
391	Okonkwo Dorathy	10,622.00	10,622.00
392	Okonkwo Japhet	254,675.00	254,675.00
393	Ogueri Tennyson	1,379,475.00	1,379,475.00
394	Ogwo Promise	2,329,930.00	2,329,930.00
395	Onuoha K. C.	1,101,000.00	1,101,000.00
396	Oguayo V. M.	125,850.00	125,850.00
397	Osuagwu Grace	6,816.00	6,816.00
398	Onukwugha Martin	84,500.00	84,500.00
399	Osuji Abraham	50,000.00	50,000.00
400	Ohameze Godspower	31,544.00	31,544.00
401	Onukwugha Ahamefule	42,100.00	42,100.00
402	Osuoha E. A.	129,500.00	129,500.00
403	Oguguoma Assumpta	5,000.00	5,000.00
404	Oguama M. C.	6,000.00	6,000.00
405	Ogwuegbu Angela	5,000.00	5,000.00
406	Opara Anthony	21,990.00	21,990.00
407	Orji Obu (Mrs.)	212,000.00	212,000.00
408	Okoroafor Adolphus	1,182,005.00	1,182,005.00
409	Ogu Chidi (DAGS)	1,205,841.00	1,205,841.00
410	Okata Agnes (SSS)	400,000.00	400,000.00
411	Osueke L. O.	30,000.00	30,000.00
412	Okorie Bethel (NSCDC)	25,395.00	25,395.00
413	Oparaeke Isaac	728,260.00	728,260.00
414	Onyeberechi Alphonsus	722,998.00	722,998.00
415	Ozurumba B. N.	2,314,386.95	2,314,386.95
416	Okeh Zephaniah C.	3,838,600.00	3,838,600.00
417	Hon. Osuagwu Patience	10,540.00	10,540.00

418	Ekeigwe Brown J. (Chief)	185,000.00	185,000.00
419	Korie M. O.	2,940.00	2,940.00
420	Ohaelelem Fidelis	3,320.00	3,320.00
421	Osuji Happiness	4,100.00	4,100.00
422	Okeke Alphonsus	680,000.00	680,000.00
423	Onyegbule Victoria	1,176,415.00	1,176,415.00
424	Osuagwu Herbert	550,000.00	550,000.00
425	Ogbonna E.N.	15,463,275.00	12,421,078.43
426	Osuji M. C. (Sir)	2,434,650.00	2,434,650.00
427	Okafor V.N. (Mrs.)	47,655.00	47,655.00
428	Ogwuegbu Okey (Hon.)	2,074,243.66	2,074,243.66
429	Okeke Ambrose	6,171.00	6,171.00
430	Oguoke V. E.	3,000.00	3,000.00
431	Ogbonna Bridget	2,000.00	2,000.00
432	Obi Eucharia	1,100.00	1,100.00
433	Okereke V. N.	10,700.00	10,700.00
434	Okeke J. C.	2,650.00	2,650.00
435	Okebalm B.O.	16,200.00	16,200.00
436	Ovoh Ben	32,000.00	32,000.00
437	Onyegbuchulam John	482,500.00	482,500.00
438	Amadi A.C.K.	837,000.00	837,000.00
439	Okonkwo Kate	2,755.00	2,755.00
440	Orji Sam O.	86,000.00	86,000.00
441	Okafor Theo E.	1,297,900.00	1,297,900.00
442	Okorie Ernest	8,410,296.00	8,410,296.00
443	Okaor B. C. (Hon)	713,825.00	713,825.00
444	Ozor R. O.	14,730.00	14,730.00
445	Osuji U N.	83,500.00	83,500.00
446	Ononiwu Beatrice	50,000.00	50,000.00
447	Osuji Oluomachi	6,600.00	6,600.00
448	Osondu Comforts C.	3,000.00	3,000.00
449	Okereke C. N.	17,500.00	17,500.00
450	Okafor Herbert	27,400.00	27,400.00
451	Ofurum A. C.	52,375.00	52,375.00
452	Okorie P. O.	40.00	40.00
453	Ojukwu Hyginus	70,223.00	70,223.00
454	Okeke H.O. (Chief)	4,250.00	4,250.00
455	Okoro E.E.	90,591.00	90,591.00
456	Okonkwo John .I.	40,390.00	40,390.00
457	Nwachukwu Chief	2,000.00	2,000.00
458	Osuji V. S.	4,726.00	4,726.00
459	Okamgba S.C.A.(Dr)	7,005,099.52	7,005,099.52
460	Otakpor Chibuzor	43,340.00	43,340.00
461	Ogubuike F. O.	100.00	100.00
462	Osuji Catherine	100.00	100.00
463	Okeke U. C.	2,100.00	2,100.00
464	Okorie Gladys	1,350.00	1,350.00
465	Okaroafor Augustine	11,350.00	11,350.00
466	Oba's Contractor	2,000.00	2,000.00
467	Osuji J. C.	50,520.00	50,520.00
468	Ogwuegbu R. D.	52,928.00	52,928.00
469	Okere C. U.	650.00	650.00

470	Osueke J. C.	150.00	150.00
471	Onyeka Simon	313,670.00	313,670.00
472	Okonkwo Pakin	10,000.00	10,000.00
473	Onyeacho E. O	10,000.00	10,000.00
474	Okereke Emeka	3,713.00	3,713.00
475	Okonkwo L.	121,737.01	121,737.01
476	Okeke M C.	414,415.00	414,415.00
477	Ogueri Florence	3,100.00	3,100.00
478	Okeke Justina	3,100.00	3,100.00
479	Okwu Patience	431.00	431.00
480	Onyenwe R. O.	242,518.00	242,518.00
481	Ohameze Vitalis	150.00	150.00
482	Okonkwo Damian	33,790.00	33,790.00
483	Ogbonna Eugene	100.00	100.00
484	Opara George A.	50,000.00	50,000.00
485	Ohaji P.	15,000.00	15,000.00
486	Onyemara Justina	500.00	500.00
487	Ogbonna Chimezie	12,820.00	12,820.00
488	Okoro S. N.	2,000.00	2,000.00
489	Ogwuegbu D. (HRH)	3,880.00	3,880.00
490	Okere G.U.	500.00	500.00
491	Osuagwu Innocent	2,150.00	2,150.00
492	;Ogoke Gelly	17,000.00	17,000.00
493	Osuagwu David	13,104.00	13,104.00
494	Onwuzuruike Mathias	3,922.00	3,922.00
495	Ofoegbu	1,800.00	1,800.00
496	Onyeagba	59,000.00	59,000.00
497	Okoli C N.	50,000.00	50,000.00
498	Ogeke A.	16,000.00	16,000.00
499	Okparaeke O.I.K	560,000.00	560,000.00
500	Onyekegba Sunday	200.00	200.00
501	Ogbulebe A. I.	335,000.00	335,000.00
502	Onuoha C. C.	3,800.00	3,800.00
503	Okoroafor Israel	6,000.00	6,000.00
504	Okoro Chinyere C.	4,000.00	4,000.00
505	Okere Eustace Chidi	198,000.00	198,000.00
506	Osuagwu Madonna	2,000.00	2,000.00
507	Okafor Chika	25,000.00	25,000.00
508	Okpara F. M.	5,000.00	5,000.00
509	Obasi Ufo	170,000.00	170,000.00
510	Okafor P. E.	190,000.00	190,000.00
512	Oguama Martha	5,000.00	5,000.00
513	Onwuama Jude	12,560.00	12,560.00
514	Okeke Simion	20,500.00	20,500.00
515	Ogeke Nelson	200,000.00	200,000.00
516	Oweregbjulam O. C.	10,000.00	10,000.00
517	Obuhenwa Chika (SA)	2,550,000.00	2,550,000.00
518	Opara Isaac	110,000.00	110,000.00
519	Osuagwu H. C.	75,000.00	75,000.00
520	Onuegbu J.U.C	1,305,000.00	1,305,000.00
521	Okafor V.N.	10,000.00	10,000.00
522	Osuagwu Christopher	15,000.00	15,000.00

523	Emecheta Prince E.	32,000.00	32,000.00
524	Okonkwo Kenneth	103,750.00	103,750.00
525	Iwu B. U.	1,300.00	1,300.00
526	Irojionu Councilor	1,934.00	1,934.00
527	Isaac Ndukwu	3,000.00	3,000.00
528	Ugwu Theresa (HOD Agric)	3,131,500.00	3,131,500.00
529	Uwawuike Joe (Vigilante)	370,700.00	370,700.00
530	Uchendu E.	3,000.00	3,000.00
531	Uwa Donatus	1,174,055.00	1,174,055.00
532	Ukaegbu Donatus	1,450.00	1,450.00
533	Okoroafor Kevin	63,500.00	63,500.00
534	Ukwu H. C.	4,180,256.42	4,180,256.42
535	Umunakwe T. O.	14,000.00	14,000.00
536	Ugwugbelem Edith	6,289,900.00	6,289,900.00
537	Ububoro FM.	48,309.00	48,309.00
538	Edechukwu Florence	150,000.00	150,000.00
539	Hon. Iwu Cletus	4,140,000.00	4,140,000.00
540	Unaegbu L. A.	150,000.00	150,000.00
541	Korie Anthony	400.00	400.00
542	Ugochukwu G.	85,899.99	85,899.99
543	Uchendu Ifeyinwa	332,500.00	332,500.00
544	Ucheoma Evaristus	10,000.00	10,000.00
545	Ukaejirioha Ifeyinwa	1,290.00	1,290.00
546	Ukrila M. O	4,000.00	4,000.00
547	Udumukwu H. I.	10,207.37	10,207.37
548	Engr. Uchendu M.C.	62,028.00	62,028.00
549	Udumukwu V. N.	16,500.00	16,500.00
550	Uzoma Charity I.	70,000.00	70,000.00
551	Ibekwe C. N.	800.00	800.00
552	Ugboaja Chibuzor	134,218.00	134,218.00
553	Hon. Ugwuegbulam	50,000.00	50,000.00
554	Ugogu Goddy	10,500.00	10,500.00
555	Ukwuoma Lority	2,000.00	2,000.00
556	Ugbarie J. R. (Mrs.)	400,000.00	400,000.00
557	Nwachukwu E. N.	102,901.00	102,901.00
558	Nwachukwu M. O.	59,720.00	59,720.00
559	Nkemdirim J. C.	28,608.00	28,608.00
560	Ndukwu S.I	38,000.00	38,000.00
561	B.C. Chukwu	306,000.00	306,000.00
562	Uwaoma Isdore	3,500.00	3,500.00
563	Opara Charles	53,000.00	53,000.00
564	Amaechi Harrison	83,000.00	83,000.00
565	Hon. Nze Emeka Ibuaku	330,000.00	330,000.00
566	Hon. Goddy Ogoke	15,500.00	15,500.00
567	Chiwike Damian C.	66,500.00	66,500.00
568	Comrade Steve Ibe	2,282,218.21	2,282,218.21
569	Eke Rosemary	35,000.00	35,000.00
570	Anyanwu, C. O. C. (TR)	175,000.00	175,000.00
571	Alugbue Kelechi	30,000.00	30,000.00
572	Ezeji Ifeoma	8,000.00	8,000.00
573	Nwarikwa Bethel	17,000.00	17,000.00
574	Iwuanoruo Sabinus	27,000.00	27,000.00

575	Keke Francis	13,000.00	13,000.00
576	Enwerem, H. O.	24,000.00	24,000.00
577	Onwuzurike, C. O.	10,000.00	10,000.00
578	Korieocha Adolphus	3,500.00	3,500.00
579	Amaechi Jovita	10,000.00	10,000.00
580	Onyeocha, D. C.	8,000.00	8,000.00
581	Nwaiwu Vincent	2,000.00	2,000.00
582	Maduagwu Charles	23,000.00	23,000.00
583	Okafor Cornelius	2,000.00	2,000.00
584	Ezeala, C. C.	30,000.00	30,000.00
585	Iwuagwu Sabinus	14,500.00	14,500.00
586	Ogueri P. O. (TC C/man)	600,000.00	600,000.00
	Sub-Total Personal Advances	**325,883,118.26**	**317,540,805.27**
	Grand Total Service Advances	**472,931,118.26**	**356,878,805.27**

15	**UNREMITTED DEDUCTIONS:**		**Actual 2018**		**2017**
15.1	**UNREMITTED TAXES:**	**BALANCE B/D ₦'m**	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
	Pay As you Earn (PAYE)	31,123,866.69	0.00	31,123,866.69	31,123,866.69
	Value Added Tax (VAT)	4,071,080.35	0.00	4,071,080.35	4,071,080.35
	Withholding Tax (WHT)	3,992,234.53	0.00	3,992,234.53	3,992,234.53
	Capitation Rate	**86,500.00**	0.00	**86,500.00**	**86,500.00**
	Sub-Total Un-remitted Taxes	39,273,681.57	**0.00**	39,273,681.57	39,273,681.57
15.2	**UNREMITTED DEDUCTIONS FROM SUNDRY:**				
	NULGE Basic Dues	3,767,688.14	0.00	3,767,688.14	3,767,688.14
	Finance Welfare Dues	2,471,111.39	0.00	2,471,111.39	2,471,111.39
	Staff Welfare Scheme	(187,965.00)	0.00	(187,965.00)	(187,965.00)
	MHWU	(194,901.86)	0.00	(194,901.86)	(194,901.86)
	NANNM	(140,914.30)	0.00	(140,914.30)	(140,914.30)
	Agric Dept., livestock	16,083.75	0.00	16,083.75	16,083.75
	Administration Welfare	128,608.73	0.00	128,608.73	128,608.73
	Finance Welfare	76,562.00	0.00	76,562.00	76,562.00
	Agric Welfare	34,801.00	0.00	34,801.00	34,801.00
	Sub-Total Un-remitted Deductions	**5,971,073.85**	**0.00**	**5,971,073.85**	**5,971,073.85**
	Grand Total Un-remitted Deductions	**45,244,755.42**	**0.00**	**45,244,755.42**	**45,244,755.42**

16	**DEPOSITS:**		
		2018 **₦'m**	**2017** **₦'m**
1	Miscellaneous Deposits	172,486.74	172,486.74
2	Anamege Bath	10,228.00	10,228.00
3	Osigwe Chioma	10,227.00	10,227.00
4	Eke Justina Ezinne	16,490.00	16,490.00
5	Opara Patience	10,228.00	10,228.00
6	Nwaukwo Tina O.	16,490.00	16,490.00
7	Anyaribe Nathaniel	10,228.00	10,228.00
8	Njoku Queen C.	10,227.00	10,227.00
9	Unclaimed Salaries	4,167,883.34	4,167,883.34
10	NULGE Motor Cycle	(35,871.25)	(35,871.25)
11	Education Fund	258,728.00	258,728.00
12	Okonkwo K. M.	(6,000.00)	(6,000.00)
13	Nweze L.O.C.	14,450.00	14,450.00
14	Enwerem C. C	199,286.00	199,286.00
15	House Rentage	11,500.00	11,500.00
16	Kate Obioha (Comr)	14,350.00	14,350.00
17	Obiageri Ekechukwu	186,450.00	186,450.00
18	Hon. Onuoha Kelechi G.	75,000.00	75,000.00
19	Umuoma Dev. Union	100,000.00	100,000.00
20	Hon. Innocent Chibundu	110,000.00	110,000.00
21	Osuji P. M.	815,943.02	815,943.02
22	Chairman P.T.E.	133,379.29	133,379.29
23	Anayo Osuagwu	8,400.00	8,400.00
24	Ikekwem Joy	19,989.00	19,989.00
25	Ogbuehi Felicia	17,115.00	17,115.00
26	Ekedobe Ijeoma	10,702.00	10,702.00
27	Training Fund	25,086.00	25,086.00
28	Osueke Johnson	4,000.00	4,000.00
29	Chairman PDP	(89,519.34)	(89,519.34)
30	Hon. Onyebereechi A.O.	121,000.00	121,000.00
31	Nwulu G. N.	106,386.40	106,386.40
32	Umuike Community	26,645.00	26,645.00
33	Imo ADP	320.00	320.00
34	Ibe Oweni	20,000.00	20,000.00
35	Nmuoyo Community	20,000.00	20,000.00
36	Uzornomi Autonomous Community	15,000.00	15,000.00
37	Peace and Security Corp	3,000.00	3,000.00
38	Police Public Relations	640.00	640.00
39	Rev. Dr. O.C. Alozie	180,000.00	180,000.00
40	Njoku Florence	1,465.00	1,465.00
41	Onyenwu F. U.	3,982.00	3,982.00
42	Emenogu D. N.	689.12	689.12
43	Mbadugha Stella	3,772.42	3,772.42
44	Rev. Fr. Madu	300.00	300.00
45	Kenneth Iheme	160.00	160.00
46	Nwogu E. C.	435.00	435.00
47	Ike Uche Obujo	2,172.00	2,172.00
48	Okereke Oliver	2,500.00	2,500.00

49	Elendu Esther	3,500.00	3,500.00
50	Osuji Julius	4,103.08	4,103.08
51	Okereke A. N.	69,460.00	69,460.00
52	Udumukwu H. I.	3,703.76	3,703.76
53	Oguebu M. I.	2,604.17	2,604.17
54	Uchendu M. C.	2,604.17	2,604.17
55	Nze F. C. Chukwu	28,341.70	28,341.70
56	Chief C.N. Nwokorie	160.00	160.00
57	Okoronkwo Amarachi	9,173.24	9,173.24
58	Ovoh Ifeoma Chukwu	3,000.00	3,000.00
59	Nwankpa James	140.00	140.00
60	Emedom Benjamin	5,215.30	5,215.30
61	Osuji Eddy N.	46,963.14	46,963.14
62	Egogu Chinyere	1,280.28	1,280.28
63	Eze D. E. Ogwuegbu	6,000.00	6,000.00
64	Ogbonna C. C	12,583.20	12,583.20
65	Obasi Evaristus	24,958.20	24,958.20
66	Nwachukwu Ann	7,100.00	7,100.00
67	Oguma Martha	4,046.82	4,046.82
68	Nduka Francis	1,789.20	1,789.20
69	Ibe M. O.	3,114.15	3,114.15
70	Osuagwu Boniface	3,000.00	3,000.00
71	Onyechefula Ifeoma	4,400.00	4,400.00
72	Chief Dan Esiaga	1,500.00	1,500.00
73	Obechukwu C.	7,500.00	7,500.00
74	Hon. Ethel Nwadike	156,370.00	156,370.00
75	Odoemenem Hyginus	6,000.00	6,000.00
76	Obiyo Theophilus	3,000.00	3,000.00
77	Okafor John	6,249.76	6,249.76
78	Ogumba G. N.	385.28	385.28
79	Obi Marcel	531.76	531.76
80	Onyeagha C. A.	20,000.00	20,000.00
81	Osuji C A.	3,450.00	3,450.00
82	Nwachukwu Joseph I.	6,248.50	6,248.50
83	Igwe Joe	12,851.00	12,851.00
84	Okoronkwo Cornelius	6,621.00	6,621.00
85	Ibekwe C. N.	5,827.00	5,827.00
86	Egwim Getrude	96.02	96.02
87	Ikwugbayo S. N.	6,198.76	6,198.76
88	Nzewuihe C. O. C.	531.76	531.76
89	Ibe Maritus	12,299.56	12,299.56
90	Nwahukwu C. C.	260.00	260.00
91	Igwe Uche	88.00	88.00
92	Keke Joseph	9,218.78	9,218.78
93	Ibe M. A.	884.46	884.46
94	Odibo Christian	2,277.50	2,277.50
95	Okoro M. N.	186,531.54	186,531.54
96	Obasi Ugochukwu	59,500.00	59,500.00
97	Ogbonna E. N. (Mrs.)	50,000.00	50,000.00
98	Sir Ogbonna Emma. N.	99,000.00	99,000.00
99	Egeonu Ndubuisi	23,280.00	23,280.00
100	Okonkwo J. I.	50,000.00	50,000.00

101	Osuji Abraham	38,120.00	38,120.00
102	Mbajubua Reginald	300,000.00	300,000.00
103	Mirikwe	90,000.00	90,000.00
104	Ononiwu Bernard	100,000.00	100,000.00
105	Arch. Orji G. A.	100,000.00	100,000.00
106	Onuoha F.E.C.	486,000.00	486,000.00
107	Mbata F. U.	88,000.00	88,000.00
108	Sir C. Nwachukwu	140,000.00	140,000.00
109	Ibezim Levi (Party C/man)	140,000.00	140,000.00
110	ImoState Govt. Romix Coy.	5,000.00	5,000.00
111	Aguogu Bonny	30,000.00	30,000.00
112	Onyeikpe Onyekachi	(4,000.00)	(4,000.00)
113	Dan Anyanwu	19,400.00	19,400.00
114	Ofuagwu Assumpta	8,404.00	8,404.00
115	Eguzo Janet	(4,000.00)	(4,000.00)
116	The Federal Inland Rev.	(17,467.50)	(17,467.50)
117	Okonkwo Beatrice N.	4,000.00	4,000.00
118	Ike Kenneth	3,774.00	3,774.00
119	Okere M. C.	69,000.00	69,000.00
120	**Sub-Total Other Deposits**	**9,392,114.33**	**9,392,114.33**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	109,473,714.00	26,386,099.60	4,863,652.33	39,556,594.16	**180,280,060.09**
2	February	62,189,540.00	29,386,099.60	4,863,652.33	39,556,594.16	**135,995,886.09**
3	March	25,909,057.00	26,386,099.60	4,863,652.33	39,556,594.16	**96,715,403.09**
4	April	81,631,392.00	29,386,099.60	4,863,652.33	39,556,594.16	**155,437,738.09**
5	May	1,540,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**72,346,346.09**

6	June	41,549,115.00	29,386,099.60	4,863,652.33	39,556,594.16	**115,355,461.09**
7	July	9,960,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**80,766,346.09**
8	August	46,273,355.00	29,386,099.60	4,863,652.33	39,556,594.16	**120,079,701.09**
9	September	84,670,714.00	26,386,099.60	4,863,652.33	39,556,594.16	**155,477,060.09**
10	October	38,664,295.00	29,386,099.60	4,863,652.33	39,556,594.16	**112,470,641.09**
11	November	132,828,590.00	26,386,099.60	4,863,652.33	39,556,594.16	**203,634,936.09**
12	December	76,621,295.00	29,386,099.60	4,863,652.33	39,556,594.16	**150,427,641.09**
	Total	**705,311,067.00**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,590,987,220.08**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	160,600.00	127,150.00
	February	187,300.00	121,450.00
	March	249,800.00	145,000.00
	April	137,180.00	72,750.00
	May	104,300.00	185,000.00
	June	32,600.00	285,300.00
	July	52,000.00	385,950.00
	August	31,800.00	324,650.00
	September	31,900.00	157,100.00
	October	52,350.00	355,300.00
	November	114,700.00	112,600.00
	December	425,500.00	115,400.00
	Total	**1,580,030.00**	**2,817,650.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF ISIALA MBANO

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2019 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,

Local Government Audit Headquarters,

P.M.B. 1588,

Owerri.

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Isiala Mbano Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**

a. Statement 1 --- Cash flow Statements
b. Statement 2 --- Statements of Assets and Liabilities
c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for , such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Isiala Mbano Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Isiala Mbano Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.



Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Isiala Mbano Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.





_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF ISIALA MBANOLOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Isiala Mbano Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Isiala Mbano Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Isiala Mbano Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts		**₦'m**	
2,410,087,340.00	Statutory Allocation from JAAC	1	1,518,635,211.49	802,875,060.70
13,799,840.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
5,588,990.00	Capitation Rate		0.00	2,400.00
4,370,000.00	Property Rate		0.00	0.00
20,923,620.00	Licenses, Fines, Fees and Royalty		5,345,700.00	3,388,075.00
7,271,000.00	Earnings from Commerce		107,000.00	0.00
110,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,002,833,600.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
3,464,984,390.00	**Total Revenue**		1,524,087,911.49	806,265,535.70
	Total Inflow from Operating Activities (A)			
	Payments:			
632,008,010.00	Salaries and Wages	5	747,491,275.23	632,998,814.86
36,304,810.00	Overhead Cost	6	58,663,153.50	103,686,569.78
0.00	Security. Vote	7	22,941,650.00	9,975,000.00
0.00	Integrated Farm Projects	8	310,000.00	0.00
2,553,827,770.00	Capital Expenditure	9	688,956,861.26	88,475,850.70
0.00	Interest Payment		0.00	0.00
3,268,760,790.00	**Total Outflow from Operating Activities (B)**		**1,518,362,939.99**	**835,136,235.34**
196,223,600.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**5,724,971.50**	**(28,870,699.64)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		5,724,971.50	**(28,870,699.64)**
0.00	**Cash and its Equivalent as at 1/1/18**		**3,216,272.10**	**32,086,971.74**
0.00	**Cash and its Equivalent as at 31/12/18**		**8,941,243.60**	**3,216,272.10**

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	24,150.00	57,153.00
Bank	11	8,917,093.60	3,159,119.10
Total Liquid Assets (A)		**8,941,243.60**	**3,216,272.10**
Investments and Other Cash Assets			
Salary Advance	12	5,029,727.00	5,029,727.00
Imprest	13	22,941,605.00	15,226,605.00
Service Advance	14	312,417,680.72	236,040,978.03
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**340,389,013.72**	**251,267,583.02**
TOTAL ASSETS C = (A + B)		**349,330,256.32**	**259,513,582.15**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		270,078,658.08	180,261,983.88
Unremitted Deductions	15	46,054,722.92	46,054,772.92
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**316,133,381.00**	**226,316,706.80**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	33,196,875.32	33,196,875.32
Total Other Liabilities (F)		33,196,875.32	33,196,875.32
TOTAL LIABILITIES G = (D + E +F)		349,330,256.32	**259,513,583.15**

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
192,098,783.52	**OPENING BALANCE 1/1/18**		**180,261,983.88**	**0.00**	**0.00**	**0.00**	**(180,261,983.88)**
	ADD REVENUE:						
	ALLOCATIONS						
802,875,060.70	Statutory Allocation from JAAC	1	1,518,635,211.49	2,410,087,340.00	2,410,087,340.00	0.00	(1,777,128,281.59)
0.00	State Government IGR	2	0.00	13,799,840.00	13,799,840.00	0.00	(13,799,840.00)
	INTERNALLY GENERATED REVENUE (IGR)	3					
19,400.00	Capitation Rate		0.00	5,588,990.00	5,588,990.00	0.00	5,588,990.00
0.00	Property Rate		0.00	4,370,000.00	4,370,000.00	0.00	4,370,000.00
3,388,075.00	Licenses, Fines, Fees and Royalty		5,345,700.00	20,923,620.00	20,923,620.00	0.00	15,577,920.00
0.00	Earnings from Commerce		107,000.00	7,271,000.00	7,271,000.00	0.00	7,164,000.00
0.00	Rent on Local Govt. Property		5,000.00	110,000.00	110,000.00	0.00	105,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	1,002,833,600.00	1,002,833,600.00	0.00	1,002,833,600.00
3,407,475.00	**Total Internally Generated Revenue**		**5,457,700.00**				
	Other Revenue Sources of the Local Govt.	4		0.00	0.00	0.00	**0.00**
998,381,319.22	**Total Revenue (A)**		**1,704,354,895.37**	**3,464,984,390.00**	**3,464,984,390.00**	**0.00**	**1,760,629,494.63**
	EXPENDITURE						
632,998,814.86	Salaries and Wages	5	747,491,275.23	632,008,010.00	632,008,010.00	0.00	115,483,265.23)
96,644,669.78	Overhead Cost	6	87,598,702.80	36,304,810.00	36,304,810.00	0.00	51,293,892.80
88,475,850.70	Capital Expenditure	9	599,186,259.26	2,553,827,770.00	2,553,827,770.00	0.00	1,954,641,510.74
818,119,335.34	**Total Expenditure (B)**		**1,434,276,237.29**	**3,268,760,790.00**	**3,268,760,790.00**	**0.00**	**1,834,484,552.71**
180,261,983.88	**OPERATING BALANCE**		**270,078,658.08**	**196,223,600.00**	**196,223,600.00**	**0.00**	**73,855,058.08**
	APPROPRIATIONS/TRANSFERS						
180,261,983.88	Transfer to Capital Development Fund		**270,078,658.08**			**0.00**	
180,261,983.88	Closing Balance		**270,078,658.08**			**0.00**	

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**444,958,691.25**	**0.00**	**0.00**	**0.00**	**(444,958,691.25)**
	ADD REVENUE						
180,261,983.88	**Transfer From Consolidated Revenue Fund**		296,955,818.88	0.00	0.00	0.00	(296,955,818.88)
	Aid and Grants						
	External Loans						
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
533,434,541.95	**TOTAL REVENUE**		**741,914,510.13**				**(741,914,510.13)**
	LESS CAPITAL EXPENDITURE						
88,475,850.70	**Capital Expenditure Sector**	9	**599,186,259.26**	**2,553,827,770.00**	**2,553,827,770.00**	0.00	**1,954,641,510.74**
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans		0.00	0.00	0.00	0.00	
	Repayments External Loans		0.00	0.00	0.00	0.00	
88,475,850.70	**TOTAL CAPITAL EXPENDITURE**		**599,186,259.26**	**2,553,827,770.00**	**2,553,827,770.00**	0.00	**1,954,641,510.74**
	Adjustments for Movements in Public Debts						
444,958,691.25	**Closing Balance**		142,728,250.87				

ISIALA MBANO LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS		2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,518,632,211.49	1,852,268,300.00	333,636,608.51	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	58,936,940.00	(58,936,940.00)	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	47,971,750.00	(47,971,750.00)	
	Total (Gross) JAAC Allocation to the Local Government		1,518,635,211.49	1,959,176,990.00	440,541,778.51	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	441,910,350.00	(441,910,350.00)	
	Total Value Added Tax		**0.00**	441,910,350.00	(441,910,350.00)	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	13,799,840.00.00	(13,799,840.00.00)
	TotalState Government Internally Generated Revenue	**0.00**	**13,799,840.00.00**	**(13,799,840.00.00)**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	3,740,000.00	(3,740,000.00)
	Arrears of Capitation Rate	0.00	1,848,990.00	(1,848,990.00)
	Sub-Total Capitation Rate	**0.00**	**5,588,990.00**	**(5,588,990.00)**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	2,500,000.00	(2,500,000.00)
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	1,100,000.00	(1,100,000.00)
	Arrears of Property Rate	0.00	770,000.00	(770,000.00)
	Sub-Total Property Rate	**0.00**	**4,370,000.00**	**(4,370,000.00)**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	165,000.00	(165,000.00)
	Obstruction and Nuisance Fees	0.00	770,000.00	(770,000.00)
	Bicycle License Fess	0.00	0.00	0.00
	Liquor License (Wine/ Beer)	0.00	1,500,000.00	(1,500,000.00)
	Native Liquor License	0.00	110,000.00	(110,000.00)
	Wheelbarrow License Fees	0.00	1,000,000.00	(1,000,000.00)
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	400,000.00	(400,000.00)
	Buses/Commercial Vehicles Emblems	0.00	550,000.00	(550,000.00)
	Registration of Buses/Commercial Vehicles	0.00	110,000.00	(110,000.00)
	Operational Business Permit	25,000.00	1,000,000.00	(975,000.00)
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	165,000.00	(165,000.00)
	Kiosk License Fees	0.00	0.00	0.00
	Bakery House License Fees	0.00	11,000.00	(11,000.00)
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting License Fees	0.00	550,000.00	(550,000.00)
	Customary Marriage Registration Fees	0.00	561,000.00	(561,000.00)
	Statutory Marriage Fees	40,000,000.00	0.00	(40,000.00)
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Control of Noise Permit	0.00	33,000.00	(33,000.00)
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees	0.00	99,000.00	(99,000.00)
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	10,000.00	(10,000.00)
	Clubs, Cultural and Social Organization Registration Fees	48,000.00	330,000.00	(282,000.00)
	Identification/Oath Fees	1,781,300.00	2,750,000.00	(968,700.00)
	Dislodging Septic Tank License Fees	0.00	33,000.00	33,000.00
	Earning from Environmental Sanitation Services	0.00	330,600.00	(330,600.00)
	Poundage Fees/Sales of Strayed Animal	0.00	66,000.00	66,000.00
	Registration of Birth and Death	36,000.00	200,000.00	(164,000.00)

	Dispensary Fees	0.00	550,000.00	(550,000.00)
	Maternity Fees	1,105,400.00	1,100,000.00	(5,400.00)
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	60,000.00	1,518,000.00	(1,458,000.00)
	Tender Fees	250,000.00	2,750,000.00	(2,500,000.00)
	Building Plan Checking Fees	0.00	330,000.00	(330,000.00)
	Sand Excavation Fees	0.00	165,000.00	(165,000.00)
	Cottage Industry Fees	0.00	500,000.00	(500,000.00)
	Oil Processing/Kernel Cracking Machine Fees	0.00	165,000.00	(165,000.00)
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	112,000.00	(112,000.00)
	Ingredient Grinding License Fees	0.00	66,000.00	(66,000.00)
	Painting Spraying and Sign Writing Workshop Fees	0.00	27,500.00	(27,500.00)
	Welding Machine License Fees	0.00	33,000.00	(33,000.00)
	Electronics Radio/Television Workshop License Fees	0.00	275,000.00	(275,000.00)
	Blacksmith Workshop License Fees	0.00	13,200.00	(13,200.00)
	Wood Making and Carpentry Workshop License Fees	0.00	110,000.00	(110,000.00)
	Battery Charger License Fees	0.00	16,500.00	(16,500.00)
	Printing Press License Fees	0.00	11,000.00	(11,000.00)
	Vulcanizer License Fees	0.00	16,720.00	(16,720.00)
	Panel Beater License Fees	0.00	55,000.00	(55,000.00)
	Motor Spare Parts License Fees	0.00	16,500.00	(16,500.00)
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	6,600.00	(6,600.00)
	Motor Mechanical Workshop License Fees	0.00	0.00	0.00
	Building Material License Fees	0.00	253,000.00	(253,000.00)
	Surface Kerosene Tank License Fees	0.00	22,000.00	(22,000.00)
	Photocopying and Document Service License Fees	0.00	33,000.00	(33,000.00)
	Block Making with Machine License Fees	0.00	55,000.00	(55,000.00)
	Sewing Institute License Fees	0.00	33,000.00	(33,000.00)
	Hair Dressing/Barbing Salon License Fees	0.00	33,000.00	(33,000.00)
	Water Borehole Commercial License Fees	0.00	121,000.00	(121,000.00)
	Local Hair Barbing/Plating License Fees	0.00	33,000.00	(33,000.00)
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	330,000.00	(330,000.00)
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sale of Stores Fees	0.00	220,000.00	(220,000.00)
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	110,000.00	(110,000.00)
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees/Tenement	2,000,000.00	1,100.000.00	(900.000.00)
	Building Plan Inspection Fees/checking fees	0.00	0.00	0.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**5,345,700.00**	**20,923,620.00**	**(15,577,920.00)**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	8,000.00	1,100,000.00	(1,092,000.00)
	MotorParkToll	0.00	1,100,000.00	(1,100,000.00)
	Shops/Shopping Centre Fees	0.00	55,000.00	(55,000.00)
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	561,000.00	(561,000.00)
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	99,000.00	4,400,000.00	(4,301,000.00)
	Earnings from Sales of Water with Tankers	0.00	55,000.00	(55,000.00)
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	107,000.00	7,271,000.00	(7,164,000.00)

3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	110,000.00	(110,000.00)
	Rent on Other Local Government Buildings	0.00	0.00	(5,000.00)
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**110,000.00**	**(105,000.00)**
3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST & REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	**0.00**	**0.00**	**0.00**
	Sub-Total Interest/Repayments			
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	336,600.00	(336,600.00)
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	2,068,000.00	(2,068,000.00)
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	429,000.00	(429,000.00)
	Internal Loans	0.00	1,000,000,000.00	(1,000,000,000.00)
	Sub-Total Miscellaneous Revenue	0.00	1,002,833,600.00	(1,002,833,600.00)
	Grand Total Internally Generated Revenue	**5,452,700.00**	**1,041,097,210.00**	**(1,035,644,510.00)**
4	**OTHER CAPITAL RECEIPTS:**			

	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	11,926,230.00	91,155,540.00	79,229,310.00
	The Legislative	24,704,143.00	41,950,780.00	17,240,637.00
	Community Government Councils	0.00	8,000,000.00	8,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**36,630,373.00**	**141,106,320.00**	**104,475,947.00**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	57,897,318.00	86,179,060.00	28,281,742.00
	Finance	25,451,385.00	43,864,350.00	18,412,965.00
	Medical and Health	145,184,512.00	244,803,890.00	99,619,378.00
	Planning Research and Statistics	8,563,914.00	11,263,200.00	2,699,286.00
	Agricultural and Natural Resources	27,707,857.00	334,473,440.00	5,765,583.00
	Works, Transport and Housing	17,202,521.00	43,806,530.00	26,604,009.00
	Information, Education and Social Welfare	14,443,573.04	19,611,220.00	5,167,647.96
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**707,448,102.23**	**488,001,690.00**	**219,446,412.23**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	572,000.00	0.00	572,000.00
	NYSC Corp. Member	1,321,200.00	1,400,000.00	(78,800.00)
	Postal Agents	1,188,800.00	0.00	1,188,800.00
	Disabled Persons	170,800.00	1,500,000.00	(1,329,200.00)
	IT Students	160,000.00	1,800,000.00	(1,640,000.00)
	Road cleaners	0.00	800,000.00	(800,00.00)
	Casual Security Men	0.00	2,400,000.00	(2,400,000.00)
	Total Miscellaneous	**3,412,800.00**	**7,900,000.00**	**4,487,200.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	7,092,100.00	7,272,210.00	180,110.00
	Utility Services	0.00	832,000.00	(832,000.00)
	Telephone and Postal Services	0.00	220,000.00	220,000.00
	Stationery and Printing	9,972,990.00	3,101,300.00	(6,871,690.00)
	Maintenance of Office Furniture and Equipment	1,046,100.00	3,258,000.00	2,211,900.00
	Maintenance of Vehicle and Capital Assets	6,391,050.00	3,600,000.00	2,791,050.00
	Consultancy and Professional Services	0.00	690,000.00	690,000.00
	Training, Staff Development and Welfare	6,169,160.80	10,362,000.00	4,192,839.20
	Entertainment and Hospitality	5,743,650.00	3,356,000.00	(2,387,650.00)
	Miscellaneous Expenses	11,040,781.37	1,233,300.00	(9,807,481.37)
	Provision of Service Materials	0.00	2,280,000.00	2,380,000.00
	Essential Services and IS JAAC Administration	40,142,870.63		(40,142,870.63)
	Total Overhead Cost By Function	**87,598,702.80**	**36,304,810.00**	**(24,416,732.00)**

	Previus Year's retired Advance	28,935,549.30	0.00	28,935,549.30
	Grand Total	58,663,153.50	**36,304,810.00**	22,358,343.50
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	21,728,671.37	9,309,210.00	2,419,461.37
	Administration	13,850,000.00	7,764,400.00	(3,914,400.00)
	Finance	12,600,000.00	2,750,000.00	(150,000.00)
	Medical and Health	6,400,000.00	4,916,000.00	(3,516,000.00)
	Planning Research and Statistics	0.00	3,900,000.00	(3,900,000.00)
	Agricultural and Natural Resources	850,000.00	2,550,000.00	(2,200,000.00)
	Works, Transport and Housing	650,000.00	3,321,900.00	(2,671,900.00)
	Information, Education and Social Welfare	142.870..63	1,793,300.00	(1,793,300.00)
	Total Overhead Cost by Sector (Department)	**60,721,542.00**	**36,304,810.00**	**(15,726,138.63)**
7	Sec. Vote	22,941,650.00	0.00	22,941,650.00
8	Integrated Farm	**310,000.00**	**0.00**	**310,000.00**
9	**CAPITAL EXPENDITURE:**			
	Rehabilitation of Roads/Construction of Drainage/tarring of Roads	159,150,000.00	1,310,976,330.00	1,151,826,330.00
	Other Capital Projects	0.00	1,202,851,440.00	1,202,851,440.00
	Purchase of Motor Vehicles	5,500,000.00	40,000,000.00	34,500,000.00
	Local Govt Joint Project	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**599,186,259.26**	**2,553,827,770.00**	**1,954,641,510.74**
	Unretired Advances on Projects	89,770,602.00	0.00	89,770,602.00
	Grand Total Capital Expenditure	688,956,861.26	**2,553,827,770.00**	1,864,870,908.74

	LIQUID ASSETS				
10	**CASH BALANCE:**				
	Cash-at-Hand			24,150.00	57,153.00
	Sub-Total Cash			24,150.00	57,153.00
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Diamond Bank	Other Charges	0038980401	7.177.50	**35,781.25**
	2. -do-	Project Account	0096759065	250,246.55	
	3. Pocaris bank	IGR Account	4040030581	732,160.00	**251,909.00**
	4. Starling Bank	Project Account	0070036267	3,347,690.00	-
	5. -do-	-do-	0069769091	2,988,288.00	-
	5. Zenith Bank	Project Account	1015610431	26,829.50	-
	6. Zenith Bank	Salary Account	1012709532	1,464,154.05	**2,770,980.85**
	8. Zenith Bank	-do-	1012726494	1,187.54	**1,187.54**
	9. -do-	-do-	1012520946	44,822.71	**44,822.71**
	10. UBA Plc	-do-	1017590331	54,437.75	**54,437.75**
	Total Bank			**8,917,093.60**	**3,159,119.10**
	Grand Total Liquid Assets			**8,941,24.60**	**3,216,272.10**
12	**SALARY ADVANCE**				
1	NDUKA ADOL C.			212,500.00	212,500.00
2	EZEALA DAMIAN			21,168.00	21,168.00
3	NWANYANWUCHINYERE			(8,712.00)	(8,712.00)
4	EZE RICHARD			11,497.00	11,497.00
5	NWOHA PRIMUS			16,314.00	16,314.00
6	MGBEREKPE C.C.			(3,078.00)	(3,078.00)
7	UKACHUC.A.			(2,719.00)	(2,719.00)
8	MBAKWE AUGUSTINE			(2,373.00)	(2,373.00)
9	IKERIUGWO HENRY			(2,244.00)	(2,244.00)
10	EZECHUKWUMA			(62,500.00)	(62,500.00)
11	NWOKE SAMUEL			13,295.00	13,295.00
12	NWOSUTHEOPHILUS			11,718.00	11,718.00
13	ONYEGBULEJAPHET			10,725.00	10,725.00
14	NWAFOR JAMES			(14,208.00)	(14,208.00)
15	NWACHUKWU FELIX			13,470.00	13,470.00
16	OKEOMA ABEDNEGO			8,814.00	8,814.00
17	AWUZIE LONGINUS			15,786.00	15,786.00
18	IBEZIM K.C.			24,400.00	24,400.00
19	NJOKUBENADINE			14,208.00	14,208.00
20	OKORO RUFUS			15,876.00	15,876.00
21	MBAGWU VINCENT			6,453.00	6,453.00
22	OKEKE M.C.			45,130.00	45,130.00
23	EZEALA ROSE			1,949,994.00	1,949,994.00
24	OKORO BENJAMIN			12,910.00	12,910.00
25	OPARA OLIVER			7,550.00	7,550.00
26	PATRICIA ONYEANU			22,661.00	22,661.00
27	NNADOZIE JONATHAN			2,425.00	2,425.00
28	AMAJUOYI M.			15,264.00	15,264.00

29	UGO S. IWUOZOR	26,495.00	26,495.00
30	OGBONNA G.O.	49,520.00	49,520.00
31	ANYANWU J.A.	134,152.00	134,152.00
32	NJOKU JOSEPH	20,000.00	20,000.00
33	NWACHUKWU V.	20,000.00	20,000.00
34	OGOR EDDY	20,000.00	20,000.00
35	OGORCHINEDU	20,000.00	20,000.00
36	DIAKU B.U.	20,000.00	20,000.00
37	EMMA OPARA	20,000.00	20,000.00
38	MBALISE VICTOR	20,000.00	20,000.00
39	OHAIJEOMA	20,000.00	20,000.00
40	ONYEMALA STELLA	90,000.00	90,000.00
41	ONYEDIRE	90,000.00	90,000.00
42	EMEHCHUKWUEMEKA	90,000.00	90,000.00
43	AMADI STANLEY	90,000.00	90,000.00
44	NGOZI IKE	6,000.00	6,000.00
45	ONUKWUGHA C.	2,145.00	2,145.00
46	NWOKORO INNOCENT	6,300.00	6,300.00
47	IHEKORONYE E.E.	36,810.00	36,810.00
48	EKWERIKE C.O.	50,400.00	50,400.00
49	IBEMERE STANLEY	12,230.00	12,230.00
50	S.B. IWUOZOR	78,000.00	78,000.00
51	NZEKAEMENIKE	48,978.00	48,978.00
52	MBANUSI A.C.	43,536.00	43,536.00
53	NWACHUKWU CHIKA	8,661.00	8,661.00
54	OLEDIKA E.N.	18,300.00	18,300.00
55	ANYACHIA PATRICK	48,045.00	48,045.00
56	DIM LEVI	3,922.00	3,922.00
57	NWAM A.O.	25,592.00	25,592.00
58	DIKE JAPHET	23,106.00	23,106.00
59	NJOKU ATHANASIUS	23,106.00	23,106.00
60	UDOKAOGUIJE	39,320.00	39,320.00
61	UWAORIBA S.	17,976.00	17,976.00
62	NZE THERESA	32,188.00	32,188.00
63	EJENPNUOKECHUKWU	2,527.00	2,527.00
64	MADUMERECHIDIMMA	199,708.00	199,708.00
65	ONUOHA KINGSLEY	48,000.00	48,000.00
66	OGUGUO C.N.	78,386.00	78,386.00
67	AHANENYE R.C.	90,000.00	90,000.00
68	OBI DOMINIC	1,000,000.00	1,000,000.00
	Total Receivables	**5,029,727.00**	**5,029,727.00**
13	**IMPREST:**		
1	OSUJI CHUKS	782,432.00	782,432.00
2	EGBUCHULAM F. O.	566,824.00	566,824.00
3	CHUKWU JANE FRANCES	274,729.00	274,729.00
4	ALAETUO C.C.	50,000.00	50,000.00
5	AGUGUOM C. J.	300,000.00	300,000.00
6	OKERE CHARLES	50,000.00	50,000.00
7	IKPOCHIDIEBERE	862,092.00	662,092.00
8	ONWUCHUMBA P.	30,000.00	30,000.00

9	CHIMEZIEIHEANYI	30,000.00	30,000.00
10	ONYIA C. B. I.	887,092.00	662,092.00
11	ONUOHA V. A.	887,092.00	662,092.00
12	IHUGBA P. C.	887,092.00	662,092.00
13	NJOKU A. U.	887,092.00	662,092.00
14	NZE S. O. D. ONUOHA	3,300,000.00	3,300,000.00
15	NNANNANNADOZIE	300,000.00	300,000.00
16	ROSE NJOKU	80,000.00	80,000.00
17	OGU I. FERDINAND	80,000.00	80,000.00
18	DIALA EMMA	80,000.00	80,000.00
19	OBIALORJOVITA	80,000.00	80,000.00
20	OKEREKE EMMA JOE	80,000.00	80,000.00
21	MBAWUIKE ONYINYECHI	80,000.00	80,000.00
22	ONUOHA CHINONSO	110,000.00	80,000.00
23	NWACHUKWU BLESSING	80,000.00	80,000.00
24	DURUEKEPRISCA	80,000.00	80,000.00
25	OGUAMANAMOBIOMA	80,000.00	80,000.00
26	EKE ANAYO	80,000.00	80,000.00
27	OLEBARA EDDY	80,000.00	80,000.00
28	OSUOHA E. A.	982,432.00	982,432.00
29	NDUKWU S. I.	397,364.00	397,364.00
30	IBECHEOZOR R.	100,000.00	100,000.00
31	UCHEGBU AGNES	782,364.00	557,364.00
32	NWOSU D. C.	50,000.00	50,000.00
33	HON. IJEZIE JOEFRANK	1,500,000.00	1,500,000.00
34	UGBOAJA CHARLES	100,000.00	100,000.00
35	AYOZIE VICTOR	990,000.00	500,00.00
36	NJOKU, L. C.	560,000.00	350,000.00
37	IWU, J. C.	500,000.00	275,000.00
38	ONWUEGBUCHU, T. C.	525,000.00	300,000.00
39	OKPARA CHUKWUEMEKA	245,000.00	175,000.00
40	ONWUKWUBE ANDRA	25,000.00	25,000.00
41	HON. JULIUS ONYENEHO	2,100,000.00	0.00
42	HON. IBE IJEOMA	350,000.00	0.00
43	HON. EGEJURU CHIJIOKE	350,000.00	0.00
44	ONUOHA KINGSLEY	50,000.00	0.00
45	NWUBU GERALDINE	100,000.00	0.00
46	HON. CHRISTOPHER NKITI	100,000.00	0.00
47	HON. JUDE MBACHU	2,000,000.00	0.00
48	IREARO GODSWILL	50,000.00	0.00
	Sub - Total Imprest	**22,941,605,00**	**15,226,605.00**
14	**SERVICE ADVANCE**		
	PROJECT ADVANCES:		
14.1	**INTEGRATED FARM PROJECT:**		
	Integrated Farm projects	0.00	0.00
	Sub-Total Integrated Farm project	**0.00**	**0.00**

14.2	**CHAPEL PROJECT**:		
	Chapel Project	0.00	0.00
	Sub- Chapel Project	**0.00**	**0.00**
14.3	**GRADING OF RURAL ROADS:**		
	Onyia C.B	77,145,700.00	0.00
	Sub- Grading of Roads	**77,145,700.00**	**0.00**
14.4	**RENOVATION OF BUILDINGS:**		
	Renovation of Buildings	0.00	0.00
	Sub-Total Service Advances	**0.00**	**0.00**
14.5	**PERSONAL ADVANCES**:	**2017**	**2018**
1	AMAGHIRO K.O.	190,000.00	190,000.00
2	AMAKO LINUS	90,000.00	90,000.00
3	AMADI NGOZI	77,000.00	77,000.00
4	AKAEDU E.A.	(250,000.00)	(250,000.00)
5	AKPASUO S.O.	340,000.00	340,000.00
6	ENGR. POLYCARP O.	13,000.00	13,000.00
7	ADIADI INNOCENT	60,000.00	60,000.00
8	ANYANWU J.A.	10,500.00	10,500.00
9	ANOCHIWA JULIET	40,000.00	40,000.00
10	ANUNUNKEM NDUBUISI	5,000.00	5,000.00
11	ANYANWU CANICE	27,500.00	27,500.00
12	AMAJIRIONWU C.O.C.	173,000.00	173,000.00
13	AGUGUOM C.J.	3,151,000.00	3,151,000.00
14	ARIRIAHU COL. EMMA	1,553,000.00	1,553,000.00
15	AWURU A.O.	(530,000.00)	(530,000.00)
16	ASONYE VINCENT	26,111.00	26,111.00
17	ANYANWU J.C. (MRS)	125,000.00	125,000.00
18	AMAJUOYI M.A.	7,900.00	7,900.00
19	AMAEFULA A.C.	160,000.00	160,000.00
20	ANYANWU I.O.	2,000.00	2,000.00
21	OKIKA HILLARY	38,300.00	38,300.00
22	OPARA ANTHONY	1,000.00	1,000.00
23	IKWUSOMEN C.A.C.	23,635,956.07	23,635,956.07
24	NJOKU MICHAEL	10,000.00	10,000.00
25	NJOKU PETER	450,683.00	450,683.00
26	IBEZIM K.C.	273,452.00	273,452.00
27	OKORO CHUKWUMA	2,301,000.00	2,301,000.00
28	OGU I.O. (MRS)	14,000.00	14,000.00
29	OKORO BONIFACE	30,000.00	30,000.00
30	ALAEFULE RAYMOND	155,870.00	155,870.00
31	EZEJI CHARLES	575,000.00	575,000.00
32	EZEJI WILLIAM	2,000.00	2,000.00
33	UGWU MARY (MRS)	2,000,000.00	2,000,000.00
34	EZIUKA WILLIAM	2,000.00	2,000.00
35	HON. AMAECHI FESTUS	212,500.00	212,500.00
36	NNADOZIE JONATHAN	80,100.00	80,100.00
37	UKANERO B.O.	4,000.00	4,000.00

38	HON. WILLY U. OGUAMA	255,000.00	255,000.00
39	VALENTINE OKEOMA	208,500.00	208,500.00
40	IWUAGWU A.C.	671,000.00	671,000.00
41	HON. NZE S.O.D. ONUOHA	178,500.00	178,500.00
42	MADUAWUCHI IWUAGWU	20,000.00	20,000.00
43	NJOKU ALEXANDER	5,200.00	5,200.00
44	LOLO TINA IWUNZE	3,910,500.00	3,910,500.00
45	KWARA C.C.	925,000.00	925,000.00
46	EMERIBE C.N.	10,000.00	10,000.00
47	ONONIWU CORDELIA	616,700.00	616,700.00
48	OSUEKE C.C.	1,384,800.00	1,384,800.00
49	EZEKWEM F. C.	4,000.00	4,000.00
50	OGUI. N.	6,500.00	6,500.00
51	LOUIS UGWUNALI	20,000.00	20,000.00
52	SORONNADI J.C.	129,000.00	129,000.00
53	IWOZOR PEDRO	350,000.00	350,000.00
54	CHIEF SIMEON IWUNZE	4,807,950.00	4,807,950.00
55	ONYECHEFULE STEPHEN	165,500.00	165,500.00
56	DURU MATHEW	10,000.00	10,000.00
57	HON. NGOZI OSUJI	894,040.00	894,040.00
58	ONYEKA PATRICK	5,800.00	5,800.00
59	HON. ENGR. OKORO D.	250,000.00	250,000.00
60	HON. EMMA EWURUM I.	1,879,300.00	1,879,300.00
61	CLEMENT DURUEKE	200,000.00	200,000.00
62	ANYAGHARA LINUS	200,000.00	200,000.00
63	OMAH PIUS OMEH	200,000.00	200,000.00
64	NWAKWUSI C. C.	230,000.00	230,000.00
65	CHIMA AZIM (HON.)	200,000.00	200,000.00
66	IBEAWUCHI NGOZI	300,000.00	300,000.00
67	AMAJIRIONWU M. E. N.	500,000.00	500,000.00
68	DIKE JAPHET	29,609.00	29,609.00
69	NWOKE SAMUEL	126,550.00	126,550.00
70	EKEZIE CHIAKA L.	3,000.00	3,000.00
71	EZEM NKECHINYEREM	500.00	500.00
72	OGUMEZIM SYLVANUS	773,500.00	773,500.00
73	OSIGWE B. N.	1,968,000.00	1,968,000.00
74	NNABUIHE FUSTUS	5,000.00	5,000.00
75	OKEKE M.C.	1,850,150.00	1,850,150.00
76	EKWERIKE C. O.	44,978.00	44,978.00
77	NWACHUKWU GODFREY	928,217.00	928,217.00
78	IHEKAIRE M. C. (MR.)	1,300,000.00	1,300,000.00
79	ONUKAGHA K. C. A.	75,500.00	75,500.00
80	LADYD.C. NWACHUKWU	450,000.00	450,000.00
81	OSUEKE RUFUS	9,000.00	9,000.00
82	MBAKWE AUGUSTINE	90,500.00	90,500.00
83	NDUKA A.C.	219,500.00	219,500.00
84	NJOKU AUGUSTINE	66,400.00	66,400.00
85	MBANUSI ANTHONIA C.	49,536.00	49,536.00
86	EZEALA ANTHONY	122,500.00	122,500.00
87	NDUBUEZE G. E.	5,502.00	5,502.00
88	NWOKEOCHA A. M. I.	569,400.00	569,400.00
89	OGBONNA G. O.	1,489,000.00	1,489,000.00

90	IBE STANLEY	50,000.00	50,000.00
91	CHUKWUNYERE C.C.	773,000.00	773,000.00
92	OSUJI GODDY	7,500.00	7,500.00
93	NWAEBO C.C.	13,000.00	13,000.00
94	IWUOHA PETER	9,000.00	9,000.00
95	G. BABATUNDE	125,000.00	125,000.00
96	ONUOHA EUCHARIA	60.00	60.00
97	IHEANETU AUGUSTINE	200,000.00	200,000.00
98	ONYENALI INNOCENT	162,500.00	162,500.00
99	EZEKWEM R.O.	513,000.00	513,000.00
100	EHIRIM G.M.N.	64,000.00	64,000.00
101	SORONNADI I.O.	5,000.00	5,000.00
102	CHIJIOKE LOVEDAY	30,000.00	30,000.00
103	IDI AKPELU	220,000.00	220,000.00
104	AMADI O. INNOCENT	69,670.00	69,670.00
105	NWANAEGBO P.J.	1,440,000.00	1,440,000.00
106	NWAEMEH KELECHI	5,000.00	5,000.00
107	EZE C.E. OKORIKE	250,000.00	250,000.00
108	IKE P. NGOZI	80,000.00	80,000.00
109	IWUALA BETHRAM	125,000.00	125,000.00
110	EKECHUKWU BENJAMINE	24,000.00	24,000.00
111	CHIEKE C.A. (MRS)	1,038,111.00	1,038,111.00
112	OGUGUA C.N.	3,000.00	3,000.00
113	E.O. UKADO	840,000.00	840,000.00
114	DIAKU B.U. (MR)	130,000.00	130,000.00
115	EKE VITALIS	331,111.00	331,111.00
116	EMEFI CHUKWUEMEKA	100,000.00	100,000.00
117	HON. ONYEDIRE OBIOMA	200,000.00	200,000.00
118	HON. AMADI C. STANLEY	120,000.00	120,000.00
119	HON. MRS. STELLA O. LAZ.	50,000.00	50,000.00
120	IZUOGU KELECHI	13,600.00	13,600.00
121	NWOKE IMMACULETA	18,000.00	18,000.00
122	CHIEF TONY BLACK NDUKA	415,600.00	415,600.00
123	UZOUKWU COMFORT	475,600.00	475,600.00
124	OSUAGWU E. U.	156,000.00	156,000.00
125	UKAECHU BARTHRAM	25,000.00	25,000.00
126	NJOKU JOSEPH	30,000.00	30,000.00
127	NWACHUKWU VITALIS	75,000.00	75,000.00
128	OHA IJEOMA	30,000.00	30,000.00
129	MR. OGOR EDWIN	60,000.00	60,000.00
130	CHIEF OPARA EMMA	75,000.00	75,000.00
131	MBALISI VICTOR	75,000.00	75,000.00
132	LADY CHARITY NDUKA	300,000.00	300,000.00
133	EDEMEKWIOTU CHRIS	50,000.00	50,000.00
134	IRECHUKWU CLETUS	(122,500.00)	(122,500.00)
135	NWOKE I. O.	18,000.00	18,000.00
136	OGOR CHINEDU	38,845.00	38,845.00
137	ONYEANU OLIVER	5,000.00	5,000.00
138	NNA CHARLES	80,000.00	80,000.00
139	NWACHUKWU COMFORT	35,000.00	35,000.00
140	DURU KYRIAN	500.00	500.00
141	EMEH EMEKA	5,000.00	5,000.00

142	ONYEKA PATRICK	12,000.00	12,000.00
143	ONUOHA A. I. (CHIEF)	1,520,000.00	1,520,000.00
144	ONUOHA KINGSLEY	126,111.00	126,111.00
145	OGAIDI K. C.	33,000.00	33,000.00
146	OKORO AUGUSTINE	45,000.00	45,000.00
147	UZOIGWE CHUDI	45,000.00	45,000.00
148	EMM. JOE OKEREKE	65,000.00	65,000.00
149	ETUKUDOH GODWIN	25,000.00	25,000.00
150	NDUBUEZE NWOKEJI	8,000.00	8,000.00
151	IBECHEOZORI. N.	(465,000.00)	(465,000.00)
152	IRENE IGWE	30,000.00	30,000.00
153	DIKE INNOCENT	10,000.00	10,000.00
154	EMENALO EMMANUEL	10,000.00	10,000.00
155	IWUZIE UREWUCHI	10,000.00	10,000.00
156	OKORO IZUCHUKWU	10,000.00	10,000.00
157	UZONDU KATE	266,000.00	266,000.00
158	EZIRIM LONGINUS	160,000.a-00	160,000.a-00
159	ELECHI IFEANYI	10,000.00	10,000.00
160	HON. MRS. HOLDA OPARA	878,400.00	878,400.00
161	OKECHUKWU DIKE	10,000.00	10,000.00
162	NJOKU CHIME	10,000.00	10,000.00
163	OLERU MOSES	80,000.00	80,000.00
164	DIKE OBIALOR	1,500.00	1,500.00
165	ENWEREN MICHAEL	3,000.00	3,000.00
166	DIKE GODSON	925,000.00	925,000.00
167	MARIE CHIDUBE	440,000.00	440,000.00
168	CHIEF J. L. NWACHUKWU	1,044,200.00	1,044,200.00
169	ONYEMAOBI CHINYERE	120,000.00	120,000.00
170	OLEDIKE EMMANUEEL	933,900.00	933,900.00
171	SIR. T. IKEM MBARIE	660,000.00	660,000.00
172	HON. VAL. IKE	1,181,250.00	1,181,250.00
173	HON. ISRAEL EKEZIE	100,000.00	100,000.00
174	OGOKE N.A.	10,000.00	10,000.00
175	UKACHUA CAJETHAN	8,500.00	8,500.00
176	NWAOKORO CHINENYE	5,000.00	5,000.00
177	OBODO A.N.	400,000.00	400,000.00
178	PRINCE ECHEDO J. C.	75,000.00	75,000.00
179	EVANS IROANYA	640,000.00	640,000.00
180	CHUKWUEMEKA ENYIAKA	(655,000.00)	(655,000.00)
181	SAM OSUJI	3,200,000.00	3,200,000.00
182	OGUIJE UDOKA	49,980.00	49,980.00
183	EKPUNOBI MINNIE	530,200.00	530,200.00
184	HON. EMMA NWOKOCHA	250,620.00	250,620.00
185	ODIGA O.S.	850,000.00	850,000.00
186	NWACHUKWU CHINWEUBA	38,800.00	38,800.00
187	OSUJI GODWIN	7,500.00	7,500.00
188	UGBAJA C.U.	80,111.00	80,111.00
189	HON. J.D.C. NWACHUKWU	750,000.00	750,000.00
190	IBEZIE FAUSTLINUS	1,350.00	1,350.00
191	UGWUNKWO V.C.	120,000.00	120,000.00
192	NWOKORO INNOCENT	54,500.00	54,500.00
193	OKWUNMA G.O.C.	1,335,000.00	1,335,000.00

194	EKWEGH ROSELINE	14,000.00	14,000.00
195	IGBEGBULEM M ANTHONY	(9,500.00)	(9,500.00)
196	EZEOGU R. C. O.	460,000.00	460,000.00
197	ONWUSOR CHRIS	139,900.00	139,900.00
198	EMECHEM STEPHEN	1,500.00	1,500.00
199	NWOBI CHRISTIAN C.	126,575.05	126,575.05
200	ENGR. M. C. UKEACHU	223,000.00	223,000.00
201	HON. MRS. ROSE IGBOKWE	(50,000.00)	(50,000.00)
202	HON. JOE FRANK IJEZIE	14,840,000.00	14,840,000.00
203	ONUOHA V.A.	441,111.00	441,111.00
204	HON. OHALETA C. L.	1,583,600.00	1,583,600.00
205	UZOUKWU M. A.	1,410,940.00	1,410,940.00
206	OGIDI P. U.	60,000.00	60,000.00
207	NWADIKE G. C.	81,399.00	81,399.00
208	DURU L. C.	430,400.00	430,400.00
209	HON. LEO OGUERI	1,822,500.00	1,822,500.00
210	JOHN ONWU C.	1,334,196.00	1,334,196.00
211	EGWUOGWU D. O.	780,000.00	780,000.00
212	ELENDU A. P.	6,000.00	6,000.00
213	ONYECHEFU CHINELO	35,200.00	35,200.00
214	IWU S. C.	246,150.00	246,150.00
215	EDELY OGOR	150,000.00	150,000.00
216	ONYEAJU CHINWENDU	3,000.00	3,000.00
217	CHIBUIKE IWUCHUKWU	10,000.00	10,000.00
218	AKUSHIE CLEMENTINA	50,000.00	50,000.00
219	ALAOMA NWOSU	200,000.00	200,000.00
220	DURU MARTIN	133,000.00	133,000.00
221	NDUKA ALOY C.	790,194.00	790,194.00
222	MRS. LIZZY ODU	592,194.00	592,194.00
223	UGWU E. O.	5,415,350.00	5,415,350.00
224	NWACHUKWU NOBLE	305,000.00	305,000.00
225	NWACHUKWU G. E.	1,429,959.00	1,429,959.00
226	NNABUIHE FESTUS	64,770.00	64,770.00
227	MADUFORO JUSTICE	20,000.00	20,000.00
228	HON. TOBY COLEMAN	456,260.00	456,260.00
229	ASAGWARA ELIZABETH	4,000.00	4,000.00
230	EZEKWEM F. C.	306,500.00	306,500.00
231	MICHAEL OHALETE	369,800.00	369,800.00
232	NZE LAWRENCE DIKE	592,510.00	592,510.00
233	NWOKE SAMUEL	41,904.00	41,904.00
234	MICHAEL NJOKU	12,930.00	12,930.00
235	IWUS.C.	241,150.00	241,150.00
236	EBOH CALLISTUS	5,000.00	5,000.00
237	AMADI STELLA	20,000.00	20,000.00
238	HON. EBERE OSUJI	555,000.00	555,000.00
239	DIALA BENEDICT	22,500.00	22,500.00
240	AGIKWA E. E.	14,500.00	14,500.00
241	LADY RUBBY DIKE	36,000.00	36,000.00
242	ULOWURU MARY	30,000.00	30,000.00
243	EZEJI BIANCA	30,000.00	30,000.00
244	MRS. CHARITY EZEJI	36,000.00	36,000.00
245	MRS. PAULINA OGUERI	36,000.00	36,000.00

246	IWUOHA CHRISTIAN	1,350.00	1,350.00
247	CHIMOBI OKOROJI	500.00	500.00
248	OKOLI ESTHER	3,500.00	3,500.00
249	NNABUIHE THEOPHILUS	2,000.00	2,000.00
250	MRS. OSUJI PATIENCE	36,000.00	36,000.00
251	NJOKU BERNADINE	23,635.94	23,635.94
252	EMMANUEL UBEKWE	1,580,500.00	1,580,500.00
253	CHUKWUMERE M. C.	4,180.00	4,180.00
254	ANYANWU DOMINIC	48,800.00	48,800.00
255	NZE AKWAIWU E. O.	940,260.00	940,260.00
256	MRS. NWOSU H. O.	504,450.00	504,450.00
257	MBACHU W. O. U.	522,500.00	522,500.00
258	ANYANWU F.	1,364,900.00	1,364,900.00
259	IBE EMEKA	15,000.00	15,000.00
260	ONUEGBU B. I.	483,798.00	483,798.00
261	IWUOHA PETER	103,000.00	103,000.00
262	AWUZIE LONGINUS O.	28,970.00	28,970.00
263	IGWE VICTOR	100,000.00	100,000.00
264	MR. EMERIBE E. N.	146,600.00	146,600.00
265	ONUOHA FESTUS	20,000.00	20,000.00
266	NZE UZOCHUKWU CHIBENEME	1,016,000.00	1,016,000.00
267	AHAKOR UDENZE D.	100,000.00	100,000.00
268	IWUCHUKWU E. O.	45,000.00	45,000.00
269	NNANWATA E. O.	4,000.00	4,000.00
270	HON. CHARLES IBEKWE	1,049,000.00	1,049,000.00
271	IBECHEOZOR C. O.	2,000.00	2,000.00
272	HON. EBOH C.O.	1,497,500.00	1,497,500.00
273	HON. IWUOHA E. A.	229,000.00	229,000.00
274	UDEZE S. U.	3,000.00	3,000.00
275	AKANWA A. I.	2,049,740.00	2,049,740.00
276	ONWUKA BENNETH	64,700.00	64,700.00
277	OKPARA EMEKA	35,000.00	35,000.00
278	OGUIJE UDOKA	1,500.00	1,500.00
279	NWARU A. O.	9,500.00	9,500.00
280	ONUOHA V. A.	20,000.00	20,000.00
281	NWACHUKWU EMEKA	887,500.00	887,500.00
282	NWADIKE E. O.	32,500.00	32,500.00
283	IHEANACHO C. O.	2,000.00	2,000.00
284	IWUOHA ANITA	2,000.00	2,000.00
285	AHAMEFULE RAYMOND	156,340.00	156,340.00
286	ORJIAKO EMMANUEL	24,700.00	24,700.00
287	EWUZIE SAMUEL	46,150.00	46,150.00
288	UGORJI RICHARD	10,000.00	10,000.00
289	MBAH EDITH	3,000.00	3,000.00
290	OKAFOR KELVIN	13,000.00	13,000.00
291	ENEMEKU UCHENNA	43,000.00	43,000.00
292	EZEALA NDUBUISI	5,000.00	5,000.00
293	CHIOMA C. E. O.	38,000.00	38,000.00
294	ANYANWU C. A.	112,000.00	112,000.00
295	NWACHUKWU G. A.	100,000.00	100,000.00
296	ANYANWU U. O.	25,000.00	25,000.00
297	IBE E. N.	33,000.00	33,000.00

298	UDO AKPAN	64,000.00	64,000.00
299	NWACHUKWU CHARITY	30,000.00	30,000.00
300	CHIEF NNAJI B. I.	126,000.00	126,000.00
301	NWACHUKWU HOPE	30,000.00	30,000.00
302	NWAEJI CHRISPER	70,000.00	70,000.00
303	OSUJI MAGARET	3,000.00	3,000.00
304	ORJI CHUKA	5,890,850.00	5,890,850.00
305	EKWONMA ALPHONSUS	43,000.00	43,000.00
306	AKUSIE C.	10,000.00	10,000.00
307	EHIRIM MERCY	15,000.00	15,000.00
308	NDUKWE M. C.	3,000.00	3,000.00
309	NJOKU A. U.	60,000.00	60,000.00
310	EKEOPARA JOY	2,500.00	2,500.00
311	EMMA S.	718,145.00	718,145.00
312	EJIMADU J. C.	42,100.00	42,100.00
313	ESINULO J.	100,000.00	100,000.00
314	HON. OKORO N. C.	240,490.00	240,490.00
315	OGUIKE H. O.	6,000.00	6,000.00
316	IJEOMA J. E.	20,000.00	20,000.00
317	OGU TONY	1,500.00	1,500.00
318	OHALETE OSSI	553,650.00	553,650.00
319	CHIEF NJOKU J. I. J.	1,100,000.00	1,100,000.00
320	OKENEDE G. E.	700.00	700.00
321	NWACHUKWU LIZZY	100,000.00	100,000.00
322	NDUKAUBA IFEYINWA	4,000.00	4,000.00
323	IWUAGWU OBINNA	80,300.00	80,300.00
324	ONYEKA CLARA	40,000.00	40,000.00
325	MRS. CHUKWU C.C.	20,000.00	20,000.00
326	EKWUEME ROSE	38,185.00	38,185.00
327	IBEKWE MARTINE	20,000.00	20,000.00
328	HON. IWUOHA EMMA	25,000.00	25,000.00
329	NJOKU JOHN	20,000.00	20,000.00
330	NJOKU BEN	1,500.00	1,500.00
331	EGBULONU R. B. A.	5,000.00	5,000.00
332	MRS. IBEZIM CHIOMA	27,000.00	27,000.00
333	OTUONYE MAGNUS	3,000.00	3,000.00
334	UWAKWE E. U.	30,000.00	30,000.00
335	ANOKWURU A. N.	1,000,000.00	1,000,000.00
336	ENGR. AKUJIOBI OKEY	3,000,000.00	3,000,000.00
337	ONWUEGBUCHU T. C.	1,650,000.00	1,650,000.00
338	HON. MBAWUIKE ONYINTECHI	15,000.00	15,000.00
339	IKEAZOTA B. U.	4,000.00	4,000.00
340	ONYECHEFU DAVID	1,500.00	1,500.00
341	ENGR. OBIOMA ANYANWU	1,200,000.00	1,200,000.00
342	OLIVER IGBE	1,000,000.00	1,000,000.00
343	AMURI V. O.	1,000,000.00	1,000,000.00
344	EKWERIKE C. O.	9,000.00	9,000.00
345	UZOWURU S. C.	2,000.00	2,000.00
346	OSUJI P. M.	60,000.00	60,000.00
347	NZE EKWUEME CHRISTIAN	20,000.00	20,000.00
348	EDWIN OLEBARA (HON.)	10,000.00	10,000.00
349	NWENIEH KELECHI	2,000.00	2,000.00

350	IKE NGOZI	10,000.00	10,000.00
351	NZE OKORO C. E.	60,000.00	60,000.00
352	ONYENAWUCHI INNOCENT	515,000.00	515,000.00
353	ONUOHA L. U.	20,000.00	20,000.00
354	SORONNADI I. O.	2,000.00	2,000.00
355	AHAMEFULE EVARISTUS	79,000.00	79,000.00
356	EKEOMA ALBERT	500,000.00	500,000.00
357	NWANEGBO P. J.	642,000.00	642,000.00
358	AKUJUOBI PETER	8,200.00	8,200.00
359	OBASI CONLET	10,000.00	10,000.00
360	OKORO VITALIS	50,000.00	50,000.00
361	AMARAM ANTHONIA	2,500.00	2,500.00
362	NNIRIM SABINUS	2,500.00	2,500.00
363	OKOROAFOR BEN	60,000.00	60,000.00
364	NWAEBO BEN.	25,000.00	25,000.00
365	NWAEBO C. C.	10,000.00	10,000.00
366	EMEH HYACINTH	600.00	600.00
367	VINCENT ASONYE	(484,255.59)	(484,255.59)
368	EZEALA MARY	1,500.00	1,500.00
369	ONUOHA CHINONSO	1,500.00	1,500.00
370	NWAOSU ESTHER	20,000.00	20,000.00
371	DURU D.U.	29,140.00	29,140.00
372	ONYEGBULE JAPHET	8,580.00	8,580.00
373	MBEREKPE C. C.	7,314.00	7,314.00
374	EGWIM KENNETH	60,000.00	60,000.00
375	OSUJI CHARLES	1,000,000.00	1,000,000.00
376	HON. NJOKU EMMA	103,000.00	103,000.00
377	NWAIWU ANGELA	24,800.00	24,800.00
378	IROJIOGU T. S. M.	52,455.00	52,455.00
379	HON. EGEH P. C.	250,000.00	250,000.00
380	AGU A. U.	40,056.00	40,056.00
381	ODUAH EMEKA	200,000.00	200,000.00
382	OKERE F. N.	2,401,000.00	2,401,000.00
383	EZE T. N.	4,000.00	4,000.00
384	IWUZOR PEDRO	55,000.00	55,000.00
385	OGU SAMUEL	2,000.00	2,000.00
386	NWADIMEGWU PAULINUS	1,300,000.00	1,300,000.00
387	AKUMEA T. E.	1,200.00	1,200.00
388	ONYEKE PATRICK	1,200.00	1,200.00
389	NWOKE HYGINUS	35,000.00	35,000.00
390	HON. OKORO D.	60,000.00	60,000.00
391	IBEAWUCH NGOZI	2,000.00	2,000.00
392	SOETAN MICHAEL LEKAN	8,000.00	8,000.00
393	IHEDIOHA HYGINUS	17,500.00	17,500.00
394	ANYANWU KEVIN	700.00	700.00
395	EZEKIEL SILAS	200,000.00	200,000.00
396	ODU UCHE	25,000.00	25,000.00
397	EJENONU OKECHUKWU	3,000.00	3,000.00
398	OSUOHA E. A.	175,000.00	175,000.00
399	NJOKU PRECIOUS	35,000.00	35,000.00
400	MBAKWE AUGUSTINE	2,000.00	2,000.00
401	INNOCENT ONYEANULI	8,000.00	8,000.00

402	UWAKWE M.	5,000.00	5,000.00
403	NWOKORO JOSHUA	160,000.00	160,000.00
404	ALANEME CLEMENTINA	30,805.00	30,805.00
405	IBENYE E. N.	(20,000.00)	(20,000.00)
406	KORIE J. O.	180,000.00	180,000.00
407	MRS. RUBY EMELE	(240,000.00)	(240,000.00)
408	OPARA ISAAC	89,800.00	89,800.00
409	EZEAKA DAMIAN	5,000.00	5,000.00
410	UWAKWE OKOROAFOR	12,000.00	12,000.00
411	NWAKOR HUMPHREY	11,335.00	11,335.00
412	HON. OKEOMA U. A.	2,472,500.00	2,472,500.00
413	NJOKU ALEXANDER	11,503.00	11,503.00
414	AMAJUOYI REMIGIUS	3,507.00	3,507.00
415	NWANERI MAURICE	12,440.00	12,440.00
416	LAWRENCE IHEANACHO IKE	45,000.00	45,000.00
417	HON. OKOROJI CHRIS	210,000.00	210,000.00
418	OBI ANDREW	1,400.00	1,400.00
419	IHEZUE VERONICA	14,742.00	14,742.00
420	NWACHUKWU C. U.	86,120.00	86,120.00
421	JABES KETANDU GOLD	18,560.00	18,560.00
422	EZEM NKEDINYOLE	12,560.00	12,560.00
423	ANYANWU L.C.	15,000.00	15,000.00
424	OKORO BENJAMIN	19,365.00	19,365.00
425	JOHN DANIEL	3,000,000.00	3,000,000.00
426	NKEANACHOR JOHN A	20,000.00	20,000.00
427	NZE ONUOHA S. O. D.	8,811,000.00	8,811,000.00
428	AFFOR A. W.	130,000.00	130,000.00
429	OBI S. E.	105,000.00	105,000.00
430	OSUJI NGOZI	100,000.00	100,000.00
431	ONWUBUARIRI C. Y.	1,030,000.00	1,030,000.00
432	OCHIAGHA EMMANUEL A.C.	(70,804.00)	(70,804.00)
433	ANYANWU ALBERT	25,000.00	25,000.00
434	NWANYANWU CHINYERE	(277.00)	(277.00)
435	HON. ADA CHARLES OSUJI	251,598.00	251,598.00
436	IWUJI ALICE	430,000.00	430,000.00
437	OGUMEZIE SYLVANUS	1,362,598.00	1,362,598.00
438	NWAFOR JAMES	39,548.00	39,548.00
439	AKWAIWU E. D.	80,000.00	80,000.00
440	IWUEZE GABRIEL	2,150.00	2,150.00
441	UKANDU C. A.	2,715.00	2,715.00
442	NWACHUKWU D. C.	44,000.00	44,000.00
443	OKORO CHUKWUMA	43,500.00	43,500.00
444	ENWONEM VITALIS	1,000,000.00	1,000,000.00
445	EGBU STELLA	17,486.00	17,486.00
446	NWANYINMA PETER	(977.00)	(977.00)
447	UHENUKWU HENRY	2,244.00	2,244.00
448	ANYANWU SYLVANUS	54,224.00	54,224.00
449	ONYEMAOBI BARTHOLOMEW	23,976.00	23,976.00
450	ODOEMENA GILBERT	54,623.92	54,623.92
451	SUNDAY OKUNOLA	17,000.00	17,000.00
452	CHIEF IWUELE E. O.	2,000,000.00	2,000,000.00
453	ONUEGBU OBINNA	1,000,000.00	1,000,000.00

454	OSUJI BLESSING	25,000.00	25,000.00
455	OSUJI A. A.	300.00	300.00
456	OFOEGBU BANABAS	100.00	100.00
457	MRS. PEARLY ONUEGBU	53,000.00	53,000.00
458	ASIOBI E. M.	19,850.00	19,850.00
459	ANYACHIE P. I.	110,500.00	110,500.00
460	NNABUIKE P.	11,250.00	11,250.00
461	NWASIKE S. C.	200.00	200.00
462	UWAKWE EUCHARIA	45,500.00	45,500.00
463	LEMDI FELIX	2,000.00	2,000.00
464	EKE ONYEMA	250,500.00	250,500.00
465	AKOBUNDU SUNDAY	12,907.08	12,907.08
466	NWOHA PRIMUS	2,433.00	2,433.00
467	NZE EKWUEME CHRIS	340,000.00	340,000.00
468	ONYECHEFU CHINELO	14,030.00	14,030.00
469	OSUJI GODWILL	10,000.00	10,000.00
470	IHEME CHUKWUMA	24,343.00	24,343.00
471	NJOKU AUGUSTINE	7,100.00	7,100.00
472	H.R.H. EZE IHEME DECKIN	50,000.00	50,000.00
473	OKPARA EUCHARIA	20,904.00	20,904.00
474	OSUJI MARTIN	150,000.00	150,000.00
475	NDUBUISI NWOKE	10,275.00	10,275.00
476	KADURU	35,900.00	35,900.00
477	NWABIAZIE CHIMA	78,500.00	78,500.00
478	ONYEUKWU C. U.	600,000.00	600,000.00
479	OBODO A. N.	40,000.00	40,000.00
480	OKORO CHIDI	10,000.00	10,000.00
481	OBIECHEFU I.D.	1,157,700.00	1,157,700.00
482	OPARA H.A.	42,000.00	42,000.00
483	FESTUS IHEZIE	2,400.00	2,400.00
484	NDUKWE M.C.	23,000.00	23,000.00
485	IHUGBA P.C. (MRS)	1,436,111.00	1,757,111.00
486	UBOH E.O.	373,000.00	373,000.00
487	ONUKUBA A.	60,000.00	60,000.00
488	STEPHEN OBASI C.	300,000.00	300,000.00
489	UCHEGBU A.O.	1,461,111.00	1,461,111.00
490	ONWAUGBUMBA POLYCARP	(13,000.00)	(13,000.00)
491	IFEANYI ELECHI	20,000.00	20,000.00
492	NKWUSHI CHINEDU C.	(25,000.00)	(25,000.00)
493	EZE RICHARD	1,410,000.00	1,410,000.00
494	IHUOMA A.C.	4,000.00	4,000.00
495	DURU MARTIN C.	133,000.00	133,000.00
496	MR. CHUKWU CALLISTUS	50,000.00	50,000.00
497	MR. EGBULONU NJOKU	17,000.00	17,000.00
498	UKEACHU C.A.	3,000.00	3,000.00
499	OBIAJUNWA C.	30,000.00	30,000.00
500	OHALETE MERCY	62,400.00	62,400.00
501	RAY IWUALA	50,000.00	50,000.00
502	NDUKA IFEANYI P.	(30,000.00)	(30,000.00)
503	OKEKE CYRIL	5,000.00	5,000.00
504	ORIE GRACE	100,000.00	100,000.00
505	OPARA GRACE	115,000.00	115,000.00

506	ANYOKA E.C.	70,000.00	70,000.00
507	OKECHUKWU OKERE	625,000.00	625,000.00
508	OBI JACINTA	1,500.00	1,500.00
509	NWOKEKE ALOYSIUS	(10,239,000.00)	(10,239,000.00)
510	IKERI ROSE	(50,000.00)	(50,000.00)
512	ONYENOBI C.I	590,000.00	590,000.00
513	KEKE CYPRIAN	370,704.00	370,704.00
514	ONYEMAECHI VINCENT	6,500.00	6,500.00
515	EMENIKE IWUAGWU J.	817,000.00	742,000.00
516	ORJIAKU EMMANUEL	(10,000.00)	(10,000.00)
517	NWACHUKWU U.U.	20,000.00	20,000.00
518	NWACHUKWU CINEDU OBI	4,773,189.55	4,773,189.55
519	OPARA OSITA	140,000.00	140,000.00
520	OBINNA NWACHUKWU	138,000.00	138,000.00
521	ANAYO NWACHUKWU	9,000.00	9,000.00
522	MADUMERE C.M.	33,000.00	33,000.00
523	HON. OBIOMA ONYECHINE	(50,000.00)	(50,000.00)
524	AMADI A.I.	60,000.00	60,000.00
525	NWARA A.O.	4,000.00	4,000.00
526	EPUM EMEKA	60,000.00	60,000.00
527	ALANEME	6,300.00	6,300.00
528	ALAERUO C.C.	46,000.00	46,000.00
529	OPARA CHARLES	370,000.00	370,000.00
530	NNANYERE S.N.	150,000.00	150,000.00
531	IBEAGI E.A.	150,000.00	150,000.00
532	HON. M.C. OSUJI	300,000.00	300,000.00
533	NWAWUIKE RAYMOND	60,000.00	60,000.00
534	SEBASTINE UTAZI	60,000.00	60,000.00
535	NWARUYA NICHOLAS	419,100.00	419,100.00
536	ANYANWU C.O.C.	1,100,000.00	1,100,000.00
537	IGWE P.B.	471,000.00	471,000.00
538	NJOKU A.U.	1,630,000.00	1,630,000.00
539	ETTOH S.N.	692,500.00	692,500.00
540	CHIMEZIE IHEANYI	510,500.00	510,500.00
541	EGBUCHULAM F.O.	550,790.00	550,790.00
542	IBENYERE	65,000.00	65,000.00
543	ANAMEGE S. N.	17,000.00	17,000.00
544	NGALORU GETRUDE	60,000.00	60,000.00
545	EZECHUKWU ADLINE	60,000.00	60,000.00
546	NJOKU MARY JUDITH	515,700.00	515,700.00
547	ADIU JOY N.	27,000.00	27,000.00
548	IKPO CHIDIEBERE	601,000.00	601,000.00
549	NWACHUKWU BARY	90,000.00	90,000.00
550	IBECHEOZOR ROWLAND	300,000.00	300,000.00
551	CHUKS OSUJI	500,000.00	500,000.00
552	NWACHUKWU CHINWEUBA	2,000.00	2,000.00
553	AKUTUS KENNETH	20,000.00	20,000.00
554	ONWUACHUMBA POLYCARP	30,000.00	30,000.00
555	NJOKU CHIMA	33,000.00	33,000.00
556	PRINCE JOHNSON OBIALOR	90,000.00	90,000.00
557	AKUCHIE MICHAEL	20,000.00	20,000.00
558	NWORORO INNOCENT	2,000.00	2,000.00

559	EHIRIM MERCY	10,000.00	10,000.00
560	OHALETE MICHAEL	391,000.00	391,000.00
561	DOMINIC ANYANWU	16,000.00	16,000.00
562	EKE VITALIS	331,111.00	331,111.00
563	HON. NNANNA OSUNDU	15,974,960.00	15,974,960.00
564	CHUKWU JANE	212,000.00	212,000.00
565	MADUARO JUSTICE	120,000.00	120,000.00
566	STANLEY NDUKWU	513,000.00	513,000.00
567	HON. F. I. OGU	45,000.00	45,000.00
568	EHIRIM G. M. N.	10,000.00	10,000.00
569	EZEALA NATHAN	58,500.00	58,500.00
570	T. C. ONWUEGBU	10,000.00	10,000.00
571	S. I. NDUKWU	18,000.00	18,000.00
572	MBAMARA IKECHUKWU	5,000.00	5,000.00
573	NWACHUKWU GODFREY	48,800.00	48,800.00
574	HON. OKEREKE J.	65,000.00	65,000.00
575	ANAMEGE S. A.	14,000.00	14,000.00
576	ONUOHA V. A.	422,000.00	422,000.00
577	HON. OBIALOR JOHNSON	65,000.00	65,000.00
578	PRINCE OBIALOR O.	75,200.00	75,200.00
579	NJOKU A. U.	15,000.00	15,000.00
580	ONYIA C. B.	3,202,,000.00	3,202,,000.00
581	ABILITY NWACHUKWU	10,142,340.00	10,142,340.00
582	GEOFRANK IJEZIE	10,050,000.00	10,050,000.00
583	MARY ORIE EZIHE	15,000.00	15,000.00
584	MADUMERE C.M.	15,000.00	15,000.00
585	NWAIGWE A.C	157,500.00	157,500.00
586	HON. ACHA OSUJI FRANK	1,806,625.00	1,806,625.00
587	NDUKA PASCHAL	90.000.00	90.000.00
588	EMENIKE NZEKA	83,798.00	83,798.00
589	IHEKERONYE E. (MRS)	10,000.00	10,000.00
590	NKENJIKA P. O.	338,000.00	338,000.00
591	EZEKWEM B. U.	89,100.00	89,100.00
592	HILARY DURU	1,000.00	1,000.00
593	OFUONYE LAWRENCE	350,000.00	350,000.00
594	S. B IWUOZO	11,700.00	11,700.00
595	OKORO H. C.	30,000.00	30,000.00
596	I. O. AMADI	99,670.00	99,670.00
597	CLANS NNANNA	80,000.00	80,000.00
598	OFFOR A. N.	130,000.00	130,000.00
959	PRINCE E. O. UKADO	1,090,000.00	1,090,000.00
600	EJEH PATRICK	50,000.00	50,000.00
601	OHAMENE R.C	6,000.00	6,000.00
602	ALAEJUO C. C.	90,000.00	90,000.00
603	EHIRIM P. O.	90,000.00	90,000.00
604	AHANEKU THEOPHILUS	8,300.00	8,300.00
605	ONUKWUBE ANDRA	50,000.00	50,000.00
606	HON. ONUOHA CHINONSO	85,000.00	85,000.00
607	UZOECHI DENNIS	11,000.00	11,000.00
608	HON. ROSE NJOKU	70,000.00	70,000.00
609	HON. EMMA DIALA	70,000.00	70,000.00
610	HON. JOVITA OBIALOR	130,000.00	130,000.00

611	HON. BLESSING NWACHUKWU	70,000.00	70,000.00
612	MBANUSI ANTHONY	49,536.00	49,536.00
613	DURUEKE PRISCA	70,000.00	70,000.00
614	HON. OBIOMA OGUAMANAM	70,000.00	70,000.00
615	HON. ANAYO EKE	70,000.00	70,000.00
616	NWOSU D. C.	50,000.00	50,000.00
617	NJOKU L. C.	480,000.00	480,000.00
618	UGBOAJA CHARLES	100,000.00	100,000.00
619	IWU J. C.	315,000.00	315,000.00
620	OPARA CHUKWUEMEKA	275,000.00	275,000.00
621	AYOZIE VICTOR	600,000.00	600,000.00
622	EZE GODWIN	25,000.00	25,000.00
623	NWESIKA SAMPSON	10,000.00	10,000.00
624	IHEZUE FAUSTINUS	7,000.00	7,000.00
625	ONYEKA MARYANN	10,000.00	10,000.00
	Sub-Total Personal Advance	**235,271,980.72**	**236,040,978.03**

15	**UNREMITTED DEDUCTIONS:**		**Actual 2018**		**2017**
15.1	**UNREMITTED TAXES:**	**BALANCE B/D ₦'m**	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
	Pay As you Earn (PAYE)	25,768,491.26	0.00	25,768,491.26	25,768,491.26
	Value Added Tax (VAT)	7,824,078.84	0.00	7,824,078.84	7,824,078.84
	Withholding Tax (WHT)	8,290,917.43	0.00	8,290,917.43	8,290,917.43
	Sub-Total Un-remitted Taxes	**41,883,487.53**	**0.00**	**41,883,487.53**	**41,883,487.53**
15.2	**UNREMITTED DEDUCTIONS FROM SUNDRY:**				
	NULGE Basic Dues	2,379,444.39	0.00	2,379,444.39	2,379,444.39
	Finance Welfare Dues	(2,308.00)	0.00	(2,308.00)	(2,308.00)
	Staff Welfare Scheme	578,445.00	0.00	578,445.00	578,445.00
	MHWU	772,817.00	0.00	772,817.00	772,817.00
	NANNM	46,525.00	0.00	46,525.00	46,525.00
	Agric Welfare Scheme	10,800.00	0.00	10,800.00	10,800.00
	PRS Welfare Dues	7,396.00	0.00	7,396.00	7,396.00
	Administration Welfare	390,688.00	0.00	390,688.00	390,688.00
	Works Welfare	(13,920.00)	0.00	(13,920.00)	(13,920.00)
	Social Dev. Welfare	1,348.00	0.00	1,348.00	1,348.00
	Sub-Total Un-remitted Deductions	**4,171,235.39**	**0.00**	**4,171,235.39**	**4,171,235.39**
	Grand Total Un-remitted Deductions			**46,054,722.92**	**46,054,722.92**

16	**DEPOSITS:**		
		2018 **₦'m**	**2017** **₦'m**
1	EGWIM LINGA NGOZI	33,100.00	33,100.00
2	IBE MARY	8,283.00	8,283.00
3	ANYIK CHIBUIKE	8,185.00	8,185.00
4	OBINECHE PETER	5,901.00	5,901.00
5	MADUAFORNKEM	13,246.00	13,246.00
6	OMOLOJA A. B.	5,000.00	5,000.00
7	N. Y. S. C.	5,000.00	5,000.00
8	BABANDELE KERUMI	835,000.00	835,000.00
9	H. R. H. EZEIBEZIM GEORGE	518,000.00	518,000.00
10	SUNDRY STAFF DEDUCTIONS	2,462,180.00	2,462,180.00
11	UWALAKA JUDITH	4,000.00	4,000.00
12	OKORIGWEIFEOMA	9,000.00	9,000.00
13	EMELLERUBBY (MRS.)	58,500.00	58,500.00
14	BUREAU FOR LOCAL GOVT.	2,000.00	2,000.00
15	EKEOMA JOY CHINASA	6,000.00	6,000.00
16	OLUOGBO JONATHAN	3,000.00	3,000.00
17	PRIMUS NWAOCHA	18,024.00	18,024.00
18	NJOKU OGECHI	24,750.00	24,750.00
19	OKORO CHARLES	1,391.00	1,391.00
20	FAYOSE IFELODUNA	5,000.00	5,000.00
21	EGBUCHERE LYNDA	6,687.00	6,687.00
22	DURU JUDITH	17,080.00	17,080.00
23	FIRST BANK AMARAKU	1,310,123.82	1,310,123.82
24	DURU CHIDIEBERE	14,153.00	14,153.00
25	HON. INNOCENT ONYENAWULE	204,153.00	204,153.00
26	ADA NWAIGWE	204,650.00	204,650.00
27	CYRIACUS EKEZIE	204,650.00	204,650.00
28	ISRAEL EKEZIE	100,000.00	100,000.00
29	INNOCENT IHEDIOHA	18,200.00	18,200.00
30	BARR. GREG. OSUJI	18,200.00	18,200.00
31	ONONIWU C. (HOD AGRIC.)	16,800.00	16,800.00
32	EJIAYE NGOZI	54,000.00	54,000.00
33	ELENDU COSMAS	1,000.00	1,000.00
34	UZOMA JOHN	6,000.00	6,000.00
35	IWUORISHA KENNEDY	3,000.00	3,000.00
36	SORONNADI I. O.	10,000.00	10,000.00
37	OLUIGBO IJEOMA	8,800.00	8,800.00
38	EZIRIM DONATUS	8,250.00	8,250.00
39	OLUONYE MARY	7,900.00	7,900.00
40	IKE L. I.	88,500.00	88,500.00
41	MBEREKPE CHINYERE	15,000.00	15,000.00
42	NZE ONUOHA S. O. D.	50,000.00	50,000.00
43	ANYIAM ODINELE	14,500.00	14,500.00
44	EZE BENEDICTA	8,250.00	8,250.00
45	ONWU JOHN	29,250.00	29,250.00
46	EMMANUEL JAMES	3,000.00	3,000.00
47	NNAJI LILIAN	3,000.00	3,000.00
48	UGIRI DEVELOPMENT CENTRE	13,825.00	13,825.00
49	OBEGBU CALLISTUS	62,218.00	62,218.00

50	IBE MARY	8,283.00	8,283.00
51	ANYIKWE CHIBUIKE	8,185.00	8,185.00
52	OBINECHE PETER C.	5,901.00	5,901.00
53	MADUEKENKEM	13,246.00	13,246.00
54	OMOLOGO A. B.	5,000.00	5,000.00
55	BABANDELE KERUMI	5,000.00	5,000.00
56	CIVIL DEFENCE	1,538,710.00	1,538,710.00
57	ESTHER NWOSU	9,099.00	9,099.00
58	OZOEMENA LOUIS	1,679.00	1,679.00
59	OKEKE M. C.	45,130.00	45,130.00
60	EZEALLA ROSE	1,950,000.00	1,950,000.00
61	OKPARA OLIVER	3,020.00	3,020.00
62	AMAJUOYI MARCILLINUS	15,264.00	15,264.00
63	UGOIWUOZOR S.	26,495.00	26,495.00
64	OGBONNA G. O.	49,520.00	49,520.00
65	ANYANWU S. A. (MRS.)	2,500.00	2,500.00
66	EKERIKE C. O.	50,400.00	50,400.00
67	NGOZI IKE	6,000.00	6,000.00
68	ONUKWUGHA CHINELO	2,145.00	2,145.00
69	NWAOKORO INNOCENT	6,300.00	6,300.00
70	ANYASOR MAURICE	6,000.00	6,000.00
71	IWUOHA S. B.	78,000.00	78,000.00
72	ANYAEHIE PATRICK	48,045.00	48,045.00
73	NWOSU A. O.	25,592.00	25,592.00
74	DIKE JAPHET	25,606.00	25,606.00
75	NJOKU ATHANASIUS	23,106.00	23,106.00
76	UDOKA OGUIKE	39,320.00	39,320.00
77	CHRISTIAN NWAOBI	26,600.00	26,600.00
78	EZEALLA DAMIAN	7,938.00	7,938.00
79	UZUOKWU M. A.	1,410,940.00	1,410,940.00
80	DURU L. C.	160,300.00	160,300.00
81	HON. NWAIGWE A. C.	157,500.00	157,500.00
82	ONUEGBU B. I.	35,000.00	35,000.00
83	HON. CHRIS OKOROJI	837,500.00	837,500.00
84	IWUJI ALICE	172,000.00	172,000.00
85	NWABUEZE CHIMA	79,500.00	79,500.00
86	HON. CHO OSUJI CHARLES	1,806,625.00	1,806,625.00
87	OCHIAGHA A. E. C.	114,504.00	114,504.00
88	AJIRIONWU M. E. N.	3,886,700.00	3,886,700.00
89	NZEKA EMENIKE	83,978.00	83,978.00
90	NDUBUEZE G. E.	19,000.00	19,000.00
91	IHEKORONYE E. E. (MRS.)	10,000.00	10,000.00
92	NKEMJIKA A. O.	338,000.00	338,000.00
93	AKUEDU A. E.	520,000.00	520,000.00
94	OTUONYE LAWRENCE	350,000.00	350,000.00
95	IWUOZO S. B.	111,700.00	111,700.00
96	NWAOSU ESTHER (MRS.)	59,000.00	59,000.00
97	LADY EDNA MBARIE	180,500.00	180,500.00
98	NKEMJIKA EMMA (MRS.)	207,383.50	207,383.50
99	ORJI F. M.	37,020.00	37,020.00
100	OKIKA HILARY	2,941.00	2,941.00
101	AFRI BANK UMUELEMAI	1,047,791.00	1,047,791.00

102	EKWEGHARIRI H.	748.00	748.00
103	AMAECHI FESTUS	385,400.00	385,400.00
104	AMAECHI M. O.	16,652.00	16,652.00
105	CHIEF UCHE R. M.	24,600.00	24,600.00
106	DIKE F. C.	176,500.00	176,500.00
107	UGBAJU C. I.	700,800.00	700,800.00
108	CHIEF OBI A.	376,000.00	376,000.00
109	NWAKARISI C. C.	47,000.00	47,000.00
110	IKEAZOTA B. U.	17,300.00	17,300.00
111	IWUOZOR C. C.	180,000.00	180,000.00
112	NZE BEN TONY	411,804.00	411,804.00
113	OLUZUE VICTOR CHINEDU	6,804.00	6,804.00
114	NWABIAZI ECHIMA	4,005,402.00	4,005,402.00
115	UBA OWERRI	201,222.00	201,222.00
116	OBIEFULE B. N.	31,720.00	31,720.00
117	OGUELOKA CHIDINMA	500.00	500.00
118	NWAIHIM JOSEPH	2,000.00	2,000.00
119	IWUNZE CHINEDU	70,804.00	70,804.00
120	UKONU BENEDICT	17,427.00	17,427.00
121	EHIRIM L. O.	48,800.00	48,800.00
122	NDUKA ADOLPHUS	47,800.00	47,800.00
123	OGUGUA C. C.	398,260.00	398,260.00
124	ADIBE LIVINUS	5,197.00	5,197.00
125	OKOROCHA STELLA MARIS	10,145.00	10,145.00
126	OGBONNA EDNA E.	2,000.00	2,000.00
127	OBINELO ANGELA A.	2,000.00	2,000.00
128	NWOKE CHIALUKA	2,000.00	2,000.00
129	EZEALA UCHECHI J.	2,000.00	2,000.00
130	UCHECHUKWU CHIDINMA	2,000.00	2,000.00
131	UKANDU ELIZABETH	2,000.00	2,000.00
132	NJOKU IJEOMA	2,000.00	2,000.00
133	ACHONYE DORIS C.	2,000.00	2,000.00
134	EMETO ADANNA	2,000.00	2,000.00
135	IBEZIM BENNETT F.	2,000.00	2,000.00
136	OFOHA EMMANUEL M.	6,000.00	6,000.00
137	UZOUKWU UCHENNA	8,000.00	8,000.00
138	ENEBERI DANIEL O	6,000.00	6,000.00
139	IBE CHINYERE D.	8,000.00	8,000.00
140	OKORONKWO CHIKA E.	6,000.00	6,000.00
141	IBEZIM IFEOMA D.	6,000.00	6,000.00
142	ACHI UGOCHUKWU	4,000.00	4,000.00
143	ONUNWA HENRY	4,000.00	4,000.00
144	EDUM FAITH C.	4,000.00	4,000.00
145	OKORIE JULIETH	4,000.00	4,000.00
146	ESINULO O.	4,000.00	4,000.00
147	IHUOMAJOVITA	4,000.00	4,000.00
148	ONWUCHURUBA N.	7,000.00	7,000.00
149	DIKE FABIANU.	2,000.00	2,000.00
150	ALOZIE CHINEDU	4,000.00	4,000.00
151	AMAIKE NKEIRU	4,000.00	4,000.00
152	OBINZE H. C.	4,000.00	4,000.00
153	UJUHMMAKU	4,000.00	4,000.00

154	AKAONYEAMARACHI	4,000.00	4,000.00
155	NWACHUKWU L.	4,000.00	4,000.00
156	UCHE CHIAMAKA	8,000.00	8,000.00
157	MMADU ANURIKA	4,000.00	4,000.00
158	VIGILANTE	1,760,000.00	1,760,000.00
159	UFONDU CATHERINE	20,201.00	20,201.00
160	NJOKU M. O.	30,938.00	30,938.00
161	MBAMARA IFEANYI E.	10,970.00	10,970.00
162	OKORO CHARLES	10,970.00	10,970.00
163	EKE TIMOTHY	18,653.00	18,653.00
164	EGBIKWE EDWARD	55,000.00	55,000.00
165	OCEANIC BANK PLC	102,979.00	102,979.00
166	HON. M. C. UKEACHU	182,704.00	182,704.00
167	HON. JOEFRANK IJEZIE	182,704.00	182,704.00
168	MBAMA DEV. CENTRE	39,648.00	39,648.00
169	OZOR EUNICE	4,000.00	4,000.00
170	OKORO NGOZI	25,000.00	25,000.00
171	EX-LEPROSY	9,000.00	9,000.00
172	ADULT EDUCATION	187,929.00	187,929.00
173	SUNDRY PA's	325,188.00	325,188.00
174	LEGAL ADVISER	72,000.00	72,000.00
175	NEPAD	266,392.00	266,392.00
176	SUNDRY I. T.	196,000.00	196,000.00
177	SUNDRY STAFF	197,998.00	197,998.00
	Total Deposit	**33,196,875.32**	**33,196,875.32**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	92,977,665.00	26,386,099.60	4,863,652.33	39,556,594.16	**163,784,011.09**
2	February	52,150,898.00	29,386,099.60	4,863,652.33	39,556,594.16	**125,957,244.09**
3	March	27,893,432.11	26,386,099.60	4,863,652.33	39,556,594.16	**98,699,778.20**
4	April	123,790,151.86	29,386,099.60	4,863,652.33	39,556,594.16	**197,596,497.95**
5	May	3,925,477.00	26,386,099.60	4,863,652.33	39,556,594.16	**74,731,823.09**
6	June	28,803,239.86	29,386,099.60	4,863,652.33	39,556,594.16	**102,609,585.95**
7	July	23,040,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**93,846,346.09**
8	August	28,190,769.86	29,386,099.60	4,863,652.33	39,556,594.16	**101,997,115.95**
9	September	62,154,861.72	26,386,099.60	4,863,652.33	39,556,594.16	**132,961,207.81**
10	October	26,424,574.00	29,386,099.60	4,863,652.33	39,556,594.16	**100,230,920.09**
11	November	63,145,366.00	26,386,099.60	4,863,652.33	39,556,594.16	**133,951,712.09**
12	December	100,462,623.00	29,386,099.60	4,863,652.33	39,556,594.16	**174,268,969.09**
	Total	**632,959,058.41**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,518,635,211.49**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	330,600.00	31,700.00
	February	101,700.00	68,700.00
	March	112,300.00	91,600.00
	April	124,400.00	73,000.00
	May	2,050,400.00	164,900.00
	June	42,000.00	234,300.00
	July	52,500.00	254,000.00
	August	213,800.00	245,400.00
	September	251,100.00	692,975.00
	October	1,090,000.00	441,600.00
	November	738,400.00	65,000.00
	December	350,500.00	1,044,300.00
	Total	**5,457,700.00**	**3,407,475.00**

GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF ISU

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

ISU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Isu Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

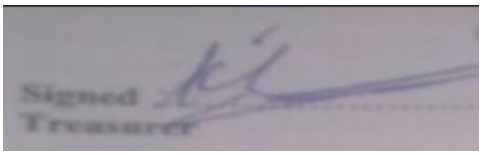
Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Isu Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

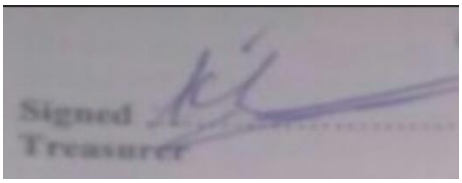
The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Isu Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

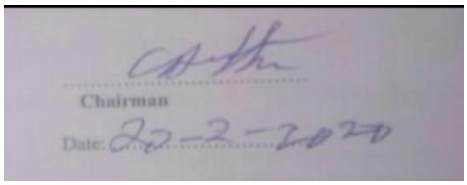


Signed _____ **Date**:_____
Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of theIsu Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.





_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF ISU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts ofIsu Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

iv. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

v. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

vi. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofIsu Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Isu Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArB.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State

ISU LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		*Notes*	*2018*	*2017*
			N'm	*N'm*
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,877,643,646.00	Statutory Allocation from JAAC	1	1,419,786,782.70	750,996,592.55
65,542,940.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
8,785,800.00	Capitation Rate		0.00	0.00
43,073,600.00	Property Rate		600,000.00	0.00
18,880,900.00	Licenses, Fines, Fees and Royalty		1,452,550.00	2,258.00
8,880,100.00	Earnings from Commerce		5,600.00	3000.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,007,150,000.00	Miscellaneous		102,000.00	3,668,787.67
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
	Total Revenue		2,159,550.00	3,674,045.67
4,029,956,986.00	**Total Inflow from Operating Activities (A)**		1,421,946,332.70	754,670,638.22
	Payments:			
541,646,880.00	Personnel Cost	5	710,195,478.64	578,604,431.93
88,460,450.00	Overhead Cost	6	55,592,868.35	102,502,767.67
0.00	Sec. Vote	7	15,325,000.00	0.00
0.00	Integrated Farm Projects	8	0.00	0.00
3,375,880,565.00	Capital Expenditure	9	609,080,259.26	92,475,850.70
0.00	Interest Payment			
4,005,987,895.00	**Total Outflow from Operating Activities (B)**		**1,390,193,606.28**	**773,583,050.30**
23,969,091.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**31,752,726.42**	**(18,912,412.08)**

	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		**31,752,726.42**	**(18,912,412.08)**
0.00	**Cash and its Equivalent as at 1/1/18**		**74,002.46**	**18,986,414.54**
0.00	**Cash and its Equivalent as at 31/12/18**		**31,826,726.88**	**74,002.46**

ISU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	8,540.00	17,427.35
Bank	11	31,818,188.88	56,575.11
Total Liquid Assets (A)		**31,826,728.88**	**74,002.46**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	19,080,000.00	13,100,000.00
Service Advance	14	225,897,336.81	156,599,336.8
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**244,977,336.81**	**169,699,366.81**
TOTAL ASSETS C = (A + B)		**276,804,065.69**	**169,773,339.27**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		239,012,722.44	131,981,996.02
Unremitted Deductions	15	37,170,387.10	37,170,387.10
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**276,183,109.54**	**169,152,383.12**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	**620,956.15**	**620,956.15**
Total Other Liabilities (F)		**620,956.15**	**620,956.15**
TOTAL LIABILITIES G = (D + E +F)		276,804,065.69	**169,773,339.27**

ISU LOCAL GOVERNMENT COUNCIL
FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
139,481,108.10	**OPENING BALANCE 1/1/19**		**131,981,996.02**				**(131,981,996.02)**
	ADD REVENUE:						
	ALLOCATIONS						
750,996,592.55	Statutory Allocation from JAAC	1	1,419,786,782.70	2,877,643,646.00	2,877,643,646.00	0.00	1,457,856,863.30
0.00	State Government IGR	2	0.00	65,542,940.00	65,542,940.00	0.00	65,542,940.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	8,785,800.00	8,785,800.00	0.00	8,785,800.00
0.00	Property Rate		600,000.00	43,073,600.00	43,073,600.00	0.00	42,473,600.00
2,258.00	Licenses, Fines, Fees and Royalty		1,452,550.00	18,880,900.00	18,880,900.00	0.00	17,428,350.00
3,000.00	Earnings from Commerce		5,600	8,880,100.00	8,880,100.00	0.00	8,875,100.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00.	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
3,668,787.67	**Miscellaneous**		102,000.00	1,007,150,000.00	1,007,150,000.00	0.00	1,007,048,000.00
3,674,045.67	**Total Internally Generated Revenue**		**2,159,550.000**			0.00	
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	0.00	0.00	0.00	0.00
894,151,746.32	**Total Revenue (A)**		**1,553,928,328.72**	**4,029,956,986.00**	**4,029,956,986.00**	0.00	**2,476,028,657.28**
	EXPENDITURE						
578,604,431.93	Salaries and Wages	5	710,195,478.64	541,646,880.00	541,646,880.00	0.00	168,548,598.64
91,109,467.67	Overhead Cost	6	59,253,868.38	88,460,450.00	88,460,450.00	0.00	29,206,581.62
92,475,850.70	Capital Expenditure	9	545,466,259.26	3,375,880,565.00	3,375,880,565.00	0.00	2,830,414,305.74
762,189,750.30	**Total Expenditure (B)**		**1,314,915,606.28**	4,005,987,895.00	4,005,987,895.00	**0.00**	**2,691,072,288.72**
131,961,996.02	**OPERATING BALANCE**		**239,012,722.44**	**23,969,091.00**	**23,969,091.00**	0.00	**(215,043,631.44**
	APPROPRIATIONS/TRANSFERS						
131,961,996.02	Transfer to Capital Development Fund		**239,012,722.44**			0.00	
131,961,996.02	Closing Balance		**239,012,722.44**			0.00	

ISU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**392,678,703.39**	**0.00**	**0.00**	**0.00**	**(392,678,703.39)**
	ADD REVENUE						
1312,981,996.02	**Transfer From Consolidated Revenue Fund**		239,012,722.44	0.00	0.00	0.00	(239,012,722.44)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
485,154,554.09	**TOTAL REVENUE**		**631,691,425.83**	**0.00**	**0.00**	**0.00**	**631,691,425.83**
	LESS CAPITAL EXPENDITURE						
92,475,850.70	**Capital Expenditure Sector**	9	545,466,259.26	3,375,880,565.00	3,375,880,565.00	0.00	2,830,414,305.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
92,475,850.70	**TOTAL CAPITAL EXPENDITURE**		545,466,259.26	3,375,880,565.00	3,375,880,565.00	0.00	2,830,414,305.74
0.00	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
392,678,703.39	**Closing Balance**		86,225,166.57				(266,947,391.50)

ISU LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			2017
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual ₦'m
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,419,786,782.70	1,746,264,515.00	1,212,153,885.38	225,658,835.87
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	546,687,890.00	546,687,890.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	40,946,624.00	40,946,624.00	0.00
	Total (Gross) JAAC Allocation to the Local Government		1,419,786,782.70	**2,333,899,029.00**	**1,799,788,399.38**	225,658,835.87
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	543,744,617.00	543,744,617.00	0.00
	Total Value Added Tax		**0.00**	543,744,617.00	**543,744,617.00**	**0.00**

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**65,542,940.00**	**65,542,940.00**
	Total State Government Internally Generated Revenue	**0.00**	**65,542,940.00**	**65,542,940.00**
3	**C - INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	7,714,400.00	7,714,400.00
	Arrears of Capitation Rate	0.00	1,071,400.00	1,071,400.00
	Sub-Total Capitation Rate	**0.00**	**8,785,800.00**	**8,785,800.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	600,000.00	7,013,600.00	6,413,600.00
	Communication Mast	0.00	36,000,000.00	36,000,000.00
	Arrears of Property Rate	0.00	60,000.00	60,000.00
	Sub-Total Property Rate	**600,000.00**	**43,073,600.00**	**42,473,600.00**
3.3	**LICENSES, FINES AND FEES**			
	Obstruction and Nuisance Fees	0.00	1,500,000.00	1,500,000.00
	Bicycle License Fess	0.00	97,500.00	97,500.00
	Liquor License (Wine/ Beer)	0.00	780,000.00	780,000.00
	Native Liquor License	0.00	186,500.00	186,500.00
	Wheelbarrow License Fees	0.00	92,000.00	92,000.00
	Squatter/ Hawkers Permit	0.00	276,000.00	276,000.00
	Buses/Commercial Vehicles Emblems (various)	0.00	605,000.00	605,000.00
	Operational Business Permit	0.00	4,285,600.00	4,285,600.00
	Eating House License Fees	0.00	152,000.00	152,000.00
	Kiosk License Fees	0.00	60,000.00	60,000.00
	Bakery House License Fees	0.00	21,000.00	21,000.00
	Customary Marriage Registration Fees	0.00	510,000.00	510,000.00
	Naming of Street Registration Fees (Various)	0.00	27,500.00	27,500.00
	Clubs, Cultural and Social Organization Registration Fees	33,000.00	0.00	1,200,000.00
	Identification/Oath Fees	166,500.00	1,200,000.00	0.00
	Earning from Environmental Sanitation Services	0.00	36,000.00	173,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	173,000.00	500,000.00
	Registration of Birth and Death	0.00	500,000.00	500,000.00
	Dispensary Fees	443,050.00	643,000.00	199,950.00
	Maternity Fees	200,000.00	400,000.00	200,000.00
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	0.00	3,360,000.00	3,360,000.00
	Tender Fees	0.00	1,680,000.00	1,680,000.00
	Building Plan Checking fees	0.00	125,000.00	125,000.00
	Sand Excavation Fees	0.00	0.00	0.00
	Cottage Industry Fees	0.00	0.00	0.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	61,000.00	61,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	12,100.00	12,100.00
	Ingredient Grinding License Fees	0.00	12,100.00	12,100.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	13,500.00	13,500.00
	Welding Machine License Fees	0.00	17,500.00	17,500.00
	Electronics Radio/Television Workshop License Fees	0.00	8,700.00	8,700.00
	Blacksmith Workshop License Fees	0.00	3,600.00	3,600.00
	Wood Making and Carpentry Workshop License Fees	0.00	25,000.00	25,000.00
	Battery Charger License Fees	0.00	15,000.00	15,000.00

	Printing Press License Fees	0.00	9,000.00	9,000.00
	Vulcanizer License Fees	0.00	12,000.00	12,000.00
	Panel Beater License Fees	0.00	28,000.00	28,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	9,000.00	9,000.00
	Motor Mechanical Workshop License Fees	0.00	42,000.00	42,000.00
	Surface Kerosene Tank License Fees	0.00	8,000.00	8,000.00
	Photocopying and Document Service License Fees	0.00	122,000.00	122,000.00
	Block Making with Machine License Fees	0.00	48,000.00	48,000.00
	Sewing Institute License Fees	0.00	27,500.00	27,500.00
	Hair Dressing/Barbing Salon License Fees	0.00	182,000.00	182,000.00
	Advertisement License Fees	0.00	584,400.00	584,400.00
	Sales of Unserviceable Stores License Fees	0.00	100,000.00	100,000.00
	Hire Charges/Heavy Equipment Fees	0.00	520,000.00	520,000.00
	Approved Building Plan Fee	0.00	69,000.00	59,000.00
	Customary Right of Occupancy Fees	0.00	154,000.00	154,000.00
	Building Plan Inspection Fees	0.00	125,000.00	125,000.00
	Sub-Total Licenses, Fines and Fees	**1,452,550.00**	**18,880,900.00**	**18,880,900.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	1,091,000.00	1,091,000.00
	Motor Park Toll	0.00	1,597,200.00	1,597,200.00
	Slaughter House Fees	0.00	600,000.00	600,000.00
	Earnings from Transport Services	0.00	1,996,500.000.00	1,996,500.000.00
	Earnings from Agricultural Undertakings	5,600.00	3,595,400.00	3,595,400.00
	Sub-Total Earnings from Commerce	**5,600.00**	**8,880,100.00**	**8,880,100.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**0.00**	**0.00**
3.6	**INTEREST &REPAYMENTS:**			
3.6.1	**INTEREST &REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			

3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	102,000.00	7,150,000.00	7,048,000.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**102,000.00**	**1,007,150,000.00**	**1,007,048,000.00**
	Grand Total Internally Revenue	**2,159,550.00**	**1,086,770,400.00**	**1,084,610,850.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total OTHER REVENUE SOURCES:	**0.00**	**0.00**	**0.00**
5	**PERANNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	12,124,973.58	60,000,000.00	47,875,026.42
	The Legislative	4,186,000.00	45,000,000.00	40,814,000.00
	Community Government Councils	0.00	20,000,000.00	20,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**16,310,973.58**	**125,000,000.00**	**108,689,026.42**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	62,642,175.12	77,961,780.00	15,319,604.88
	Finance	35,705,017.35	55,753,060.00	20,048,042.65
	Medical and Health	110,752,646.62	96,211,580.00	(14,541,066.62)
	Planning Research and Statistics	2,828,340.86	14,034,820.00	11,206,479.14
	Agricultural and Natural Resources	17,720,550.29	39,600,650.00	21,880,099.71
	Works, Transport and Housing	13,205,665.24	34,026,520.00	20,820,854.76
	Information, Education and Social Welfare	28,093,486.39	25,927,870.00	(2,165,616.39)
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**681,944,905.06**	**343,516,280.00**	**338,428,625.06**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	2,900,000.00	5,500,000.00	2,600,000.00
	NYSC Corp Member	2,320,000.00	1,900,000.00	(420,000.00)
	Postal Agents	417,600.00	0.00	(417,600.00)
	Disabled Persons	0.00	1,500,000.00	1,500,000.00
	IT Students/Med. Wives	1,060,000.00	500,000.00	(560,000.00)
	Road Cleaners	4,200,000.00	0.00	(4,200,000.00)
	Casual Security men	1,042,000.00	0.00	(1,042,000.00)
	Others	0.00	63,730,600.00	63,730,600.00
	Total Miscellaneous	**11,939,600.00**	**73,130,600.00**	**61,191,000.00**

5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	536		
	Total Number of Employees Employed in the Year	-		
	Total Number of Employees Retired/Transferred or Left During the Year	10		
	Total Number of Employees at the End of the Year	**526**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	8,121,000.00	12,400,000.00	4,279,000.00
	Utility Services	0.00	2,550,000.00	2,550,000.00
	Telephone and Postal Services	0.00	1,500,000.00	1,500,000.00
	Stationery and Printing	1,785,850.00	15,000,000.00	13,214,150.00
	Maintenance of Office Furniture and Equipment	0.00	10,000,000.00	10,000,000.00
	Maintenance of Vehicle and Capital Assets	3,652,730.00	12,800,000.00	9,147,270.00
	Consultancy and Professional Services	0.00	2,000,000.00	2,000,000.00
	Training, Staff Development and Welfare	0.00	5,000,000.00	5,000,000.00
	Entertainment and Hospitality	1,153,135.00	12,190,000.00	11,036,865.00
	Miscellaneous Expenses	4,248,367.75	10,020,000.00	5,671,632.25
	Provision of Service Materials	49,915.00	5,000,450.00	4,950,535.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Function	**59,253,868.38**	**88,460,450.00**	**29,206,581.62**
	Previous Year's retired Advances	3,660,000.00	0.00	3,660,000.00
	Grand Total	**55,592,868.38**	**88,460,450.00**	**32,867,581.62**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	12,632,000.00	47,770,450.00	35,138,450.00
	Administration	1,761,900.00	7,900,000.00	6,138,100.00
	Finance	1,665,507.75	4,900,000.00	3,234,492.25
	Medical and Health	5,000.00	7,400,000.00	7,395,000.00
	Planning Research and Statistics	1,128,000.00	4,200,000.00	3,027,000.00
	Agricultural and Natural Resources	172,760.00	8,200,000.00	8,027,240.00
	Works, Transport and Housing	1,575,830.00	4,200,000.00	2,624,170.00
	Information, Education and Social Welfare	170,000.00	4,100,000.00	3,930,000.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Sector (Department)	**59,253,868.38**	**88,460,450.00**	**29,206,581.62**
7	Sec. Vote			
	-Total Sec. Vote	15,325,000.00	0.00	15,325,000.00
8	Integrated Farm			
	Sub-Total Integrated Farm			
9	**CAPITAL EXPENDITURE:**			
	1. Purchase of vehicles	5,500,000.00	70,000,000.00	64,500,000.00
	2. Constr., of roads & drainages	105,430,000.00	1,000,000,000.00	895,700,000.00
	3. Others	0.00	2,305,880,565.00	2,305,880,565.00
	Local Govt. Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**545,466,259.26**	**3,375,880,565.00**	**2,830,414,305.74**
	Unretired Advances	**63,614,000.00**	**0.00**	**63,614,000.00**
	Grand Total Capital Expenditure	**609,080,259.26**	**3,375,880,565.00**	**2,766,800,305.74**

	LIQUID ASSETS			2018 ₦'m	2017 ₦'m
10	**CASH BALANCE:**				
	Cash-at-Hand			8,540.00	17,427.35
	Sub-Total Cash			**8,540.00**	**17,427.35**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. FCMB Plc.	Integrated Farm Acct.	2015174032	37,390.00	37,390.00
	2. Fidelity Bank	Not Disclosed	5030065705	4,189.50	4,189.50
	3. UBA Plc.	Salary Account	1015641459	11,023.23	11,023.23
	4. Eco Bank	Project Account	5093073190	1,704,943.32	3,972.38
	5. Zenith Bank	ISU/Imo Rural Road Project	1015454156	30,060,642.83	0.00
	Sub-Total Bank			**31,818,188.88**	**56,575.11**
	Grand Total Cash and Bank Equivalent			**31,826,728.88**	**74,002.46**

12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**
13	**IMPREST:**		
1	NWOGU IKENNA	1,000,000.00	1,000,000.00
2	IROJIOGU T.S.M	60,000.00	60,000.00
3	OBINATU NICK (TR)	700,000.00	700,000.00
4	OLUIGBO J.E (IA)	50,000.00	50,000.00
5	ESOMONU C	1,135,000.00	810,000.00
6	IZUAWUBA K.C	1,110,000.00	785,000.00
7	ORUONYEIJE E.	60,000.00	60,000.00
8	ELUAGU A.U	360,000.00	360,000.00
9	UGOCHUKWU V.N	40,000.00	40,000.00
10	IBENATO D.U	30,000.00	30,000.00
11	IGBO PRECIOUS	435,000.00	435,000.00
12	UCHE UKPABI (IA)	300,000.00	300,000.00
13	I.D ONYENANU	400,000.00	400,000.00
14	ASIKAOGU SAM	50,000.00	50,000.00
15	NWAGBARA IJEOMA	1,005,000.00	30,000.00
16	OBI ANAYO	60,000.00	60,000.00
17	HON. VAL OSUALA	300,000.00	300,000.00
18	HON. IKE KELVIN	300,000.00	300,000.00
19	EDDY DIKE AND 10 OTHERS	770,000.00	770,000.00
20	HON. AUGUSTINE EZEIGBO	4,150,000.00	4,150,000.00
21	OKORO REGINALD	350,000.00	675,000.00
22	BARR. IBECHEZOR R.N	400,000.00	400,000.00
23	AGIM C.E	90,000.00	90,000.00
24	URAMA BLESSING	415,000.00	290,000.00
25	APIAKA I.C	325,000.00	250,000.00
26	CHIKERE A.C.	350,000.00	325,000.00
27	EKECHUKWU VIVIAN	75,000.00	25,000.00
28	DR. MRS. E.O. OZUMBA	650,000.00	650,000.00
29	UGOEZE N.F. DURUEBURO	170,000.00	30,000.00
30	HON. AKAS PASCHAL O.	300,000.00	0.00
31	HON. OKEHIE CHINEDU	450,000.00	0.00
32	HON. (MRS.) OFONAGORO PHILOMENA	450,000.00	0.00
33	EKWEM HARRIET N.	325,000.00	0.00
34	IGBO PRECIOUS	75,000.00	0.00
35	OBIANELI, C.I	275,000.00	0.00
36	HON. (MRS.) OLEDIBE HELEN	40,000.00	0.00
37	HON. IWUCHUKWU CHRISTINA O.	60,000.00	0.00
38	HON. NWOKE HENRY U	100,000.00	0.00
39	HON. (MRS.) IWUANYANWU ZITA A.	40,000.00	0.00
40	HON. UZOWURU IZUCHUKWU R.	60,000.00	0.00
41	UBOCHI VICTOR	100,000.00	0.00
42	HON. NWADIKE CHIMEZIE F.	1,200,000.00	0.00
43	IWUANYANWU, C.A	140,000.00	0.00
	Sub-Total Imprest	**19,080,000.00**	**13,100,000.00**

14	**SERVICE ADVANCE**		
	PROJECT ADVANCES:		
14.1	**INTEGRATED FARM PROJECT:**		
	1. Esomonu, R.C.	602,350.00	602,350.00
	2. Ajogu Solomon	207,000.00	207,000.00
	Sub-Total Integrated Farm Project	**809,350.00**	**809,350.00**
14.2	**CHAPEL PROJECT**		
	Hon. Ezeigbo Augustine	16,850,000.00	12,800,000.00
	Sub-Total Chapel Project	**16,850,000.00**	**16,850,000.00**
14.3	**GRADING AND REHABILITATION OF ROADS:**		
	1. Hon. Osuala Val.	19,950,000.00	19,950,000.00
	2. Engr. Izuawuba Kelechi C.	63,719,000.00	105,000.00
	3. Hon. (Mrs.) Obiefule Ngozi	2,300,000.00	2,300,000.00
	4. Mr. Mbamara, S.O	0.00	19,980,000.00
	5. Hon. Ezeigbo Augustine	2,000,000.00	2,000,000.00
	Sub-Total Grading of Rural Roads	**87,969,000.00**	**44,335,000.00**
14.4	**RENOVATION OF BUILDINGS**		
	Sub-Total Renovation of Buildings		
14.5	**PERSONAL ADVANCES:**		
1	MMAIGBO J.M	209,000.00	25,000.00
2	NWOGU IKENNA	1,540,000.00	1,540,000.00
3	IROJIOGU T.S.M	2,643,011.16	2,643,011.16
4	ORUONYEIJE ELIZABETH	120,000.00	120,000.00
5	OBINATU NICK (TR)	110,000.00	110,000.00
6	OLUIGBO J.E (IA)	(43,000.00)	(43,000.00)
7	ESOMONU CHINYERE	1,157,600.00	1,157,600.00
8	ELUAGU A.U	480,000.00	480,000.00
9	UGOCHUKWU V.N	(50,000.00)	(50,000.00)
10	IBENETO K.C	(290,000.00)	(290,000.00)
11	IGBO PRECIOUS	20,000.00	20,000.00
12	IZUAWUBA K.C	2,139,600.00	2,139,600.00
13	ONYEMA KINGSLEY	1,948,220.00	1,948,220.00
14	CHUKWU C.N	1,317,050.00	1,317,050.00
15	SIR. P.S. KEMDIRI	297,500.00	297,500.00
16	NICHOLAS OGUAMANAN	2,300.00	2,300.00
17	HON. OKEY CHUKWU	725,000.00	725,000.00
18	EMENYONU STELLA	720,000.00	720,000.00
19	OFUONYE H.	2,800.00	2,800.00
20	AGWUATA J.N	15,645,835.00	15,645,835.00
21	NWOSU P.N	1,806,000.00	1,806,000.00
22	CHUKWUMA NWOSU	20,000.00	20,000.00
23	HON. UJU OKORO	10,147,792.77	5,147,792.77
24	AZUOMA R.I	690,000.00	690,000.00
25	ANSELEM ORISIBA	46,000.00	46,000.00
26	HON. DORATHY EGBULE	230,000.00	230,000.00

27	CHIEF FIDELIS IBEAWUIKE	452,000.00	452,000.00
28	HON. CHINEDU NNADOZIE	6,910,500.00	1,910,500.00
29	DIKE MARTINS	28,700.00	28,700.00
30	IHEME NKEIRUKA	10,000.00	10,000.00
31	AHAMEFULA D.	705,000.00	705,000.00
32	IHEDIOHA J.	247,739.00	247,739.00
33	EZEKEOJIAKU OKEY	1,499,500.00	1,499,500.00
34	IKEAGWUOHA ALLOY	1,840,011.16	1,840,011.16
35	OKORO FRANCA	1,285,200.00	1,285,200.00
36	STEVE O. IBE	10,000.00	10,000.00
37	KATE DIOGU	78,000.00	78,000.00
38	OKAFOR OBEY	470,000.00	470,000.00
39	OKWARA L.A	30,000.00	30,000.00
40	OGUEZE UGOCHUKWU	50,000.00	50,000.00
41	EKWUEME I.C.	152,000.00	152,000.00
42	EMEKA ANOUNO	100,000.00	100,000.00
43	AGHAM IGNATIUS	15,000.00	15,000.00
44	OKAFOR OBIAGWU	30,000.00	30,000.00
45	JUDE JIEME	50,000.00	50,000.00
46	ENWEREM CHINWE	360,000.00	360,000.00
47	DURU I.C	48,000.00	48,000.00
48	HON. STANLEY OSUEKE	6,800,000.00	1,800,000.00
49	OKORO S.I	11,000.00	11,000.00
50	ONYIRIUKA C.E	50,000.00	50,000.00
51	ANOZIE EDWIN	40,000.00	40,000.00
52	IKE U.B	200,000.00	200,000.00
53	ARINZE SILAS	5,000.00	5,000.00
54	AGATHA EMERE	240,000.00	240,000.00
55	OHAKOR D.C	150,000.00	150,000.00
56	ANYAKUDO TITUS	5,500.00	5,500.00
57	SIR. OBODOZIE E.	302,327.19	302,327.19
58	HON. MRS. DIKE L	150,000.00	150,000.00
59	HON. PRINCE ANYAKUDO J.	150,000.00	150,000.00
60	HON. EGWIM LONGINUS	150,000.00	150,000.00
61	HON. ONWUASO CHRIS	150,000.00	150,000.00
62	CHIEF ANORUE EMEKA	150,000.00	150,000.00
63	NWADILIBE STELLA	120,000.00	120,000.00
64	HON. OKPARA NELSON	1,165,000.00	1,165,000.00
65	HON. OSUALA STANLEY	2,900,000.00	2,900,000.00
66	IGBOJUORU VALENTINE	100,000.00	100,000.00
67	IBOGU ROSEMARY	380,000.00	380,000.00
68	IWUAGWU A.C	80,000.00	80,000.00
69	IGWEGBE J.C	10,000.00	10,000.00
70	ONYETUCHEM H.E	75,000.00	75,000.00
71	CHRISTAIN NWAOGU	50,000.00	50,000.00
72	DPO ISU POLICE	150,000.00	150,000.00
73	NWADIKE ANAYO K.I	150,000.000	150,000.000
74	AMADI AMARACHI	75,000.00	75,000.00
75	EZE E.U ORISAKWE	260,000.00	260,000.00
76	ACHIONUM BASIL	81,950.00	81,950.00
77	IBECHEOZOR R.N	250,000.00	250,000.00
78	ONOGU FIDELIS	10,000.00	10,000.00

79	FNELUMONYE EUCHARIA	59,730.00	59,730.00
80	NWAKA DOZIE F	30,000.00	30,000.00
81	MR. FRANCIS MBAGWU	220,000.00	220,000.00
82	IHEANACHO B.A	604,970.00	604,970.00
83	LUKE IKPA	6,000.00	6,000.00
84	EZEAKA J.I	18,000.00	18,000.00
85	NWOSU BEN	1,078,048.00	1,078,048.00
86	EZE PAULINUS IBE	300,000.00	300,000.00
87	EMENYEONU J.O.C	1,014,760.00	1,014,760.00
88	AKA MARTINS	2,500.00	2,500.00
89	OKIRI J.A	301,000.00	301,000.00
90	HON. AUGUSTINE MABALI	450,000.00	450,000.00
91	EGONU CHARLES	3,000.00	3,000.00
92	IGBO WISDOM	511,000.00	511,000.00
93	OKAFOR OBIAGERI	235,000.00	235,000.00
94	SYLVESTER IBE	239,000.00	239,000.00
95	ACHU VIVIAN	53,000.00	53,000.00
96	HON. VAL OSUALA	5,841,500.00	841,500.00
97	UKPABI UCHE	400,000.00	400,000.00
98	IHEANACHO CASMIR	163,000.00	163,000.00
99	NWAGBARA IFEOMA	30,000.00	30,000.00
100	MEJURU J.N	1,426,200.00	1,426,200.00
101	HON. EDDY DUKE	70,000.00	70,000.00
102	HON. BEDE OWEH	70,000.00	70,000.00
103	HON.ANN ONYEMA	120,000.00	120,000.00
104	HON. ROSE OLUGBO	110,000.00	110,000.00
105	EKECHUKWU VIVIAN	256,000.00	276,000.00
106	OGABIDO K.C	240,000.00	240,000.00
107	ONYEYIRIM GOODNESS	(4,000.00)	(4,000.00)
108	MBALI CYINTHIA	10,000.00	10,000.00
109	MMAIGBO J.M	5,000.00	5,000.00
110	HON. KENNETH ONYENEMERE	2,300,000.00	1,300,000.00
111	HON. CYRIACUS	505,000.00	505,000.00
112	HON. MARTINS MBAERI	140,000.00	140,000.00
113	HON. EZEIGBO AUGUSTINE .C	6,209,000.00	4,209,000.00
114	HON. FRANKLYN EJIOGU	120,000.00	120,000.00
115	HON. EMEKA NWADIKE	30,000.00	30,000.00
116	HON. SABINUS OSUJI	120,000.00	120,000.00
117	F.N. OSUALA	60,000.00	60,000.00
118	AGWUNOBI STANLEY	379,000.00	379,000.00
119	ANAYO OBI	31,200.00	31,200.00
120	OLUMBA STELLA	570,000.00	570,000.00
121	ASIKAOGU SAMUEL.	100,000.00	100,000.00
122	UBA CHIDINMA	112,100.00	112,100.00
123	AJOGU SOLOMON	78,100.00	78,100.00
124	HON. KELVIN IKE	600,000.00	600,000.00
125	CHIKERE A.C.	600,000.00	600,000.00
126	IBEH EDWIN	94,020.00	94,020.00
127	NWOTIRI SIMON	16,000.00	16,000.00
128	MAZI OFORJI EMMANUEL	9,000.00	9,000.00
129	NWOGU EDWARD	7,000.00	7,000.00
130	AMADI FELISTA	228,002.00	228,002.00

131	NWONU CORDELIA	158,900.00	158,900.00
132	GOGO FRIDAY	1,463,882.67	1,463,882.67
133	ONUHA JANATHAN	67,030.00	67,030.00
134	HON. J.C MBAGWU	125,000.00	125,000.00
135	EGBUCHULEM FIDEL	377,000.00	377,000.00
136	OGBULIE MARY ANN	70,000.00	70,000.00
137	WILSON OBIOCHA	159,000.00	159,000.00
138	HRH EZE N.N. IBEKWE	294,000.00	294,000.00
139	GRACE IWUORIE	109,300.00	109,300.00
140	BASIL NDULOR	35,000.00	35,000.00
141	HON. B. NWADIKE	100,000.00	100,000.00
142	IWUJI KATE	380,000.00	380,000.00
143	DURUCHUKWU OHIRI	400,000.00	400,000.00
144	COMRADE STEVE IBEH	754,307.86	754,307.86
145	HON. AKAS PASCHAL O.	200,000.00	0.00
146	APIAKA INNOCENT C.	50,000.00	0.00
147	AKUTA IJEOMA	220,000.00	0.00
148	DURUCHUKWU OLIVIA	45,000.00	0.00
149	OSUIGWE; B.O.	15,000.00	0.00
150	IKEMEZIE FESTUS	4,000.00	0.00
151	ALIONYE MOSES	15,000.00	0.00
152	OBIANELI; C.I.	6,900.00	0.00
153	HON. ADIEGWU WISDOM OSONDU	300,000.00	0.00
154	HON. NWADIKE CHIMEZIE F.	600,000.00	0.00
	SUB-TOTAL PERSONAL ADVANCES	**120,268,986.81**	**94,604,986.81**
	Total Service Advances	**225,897.336.81**	**156,599,336.81**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	1 Pay As You Earn (PAYE)	22,335,107.51	0.00	22,335,107.51	22,335,107.51
	2 Value Added Tax (VAT)	0.00	0.00	0.00	0.00
	3 Withholding Tax (WHT)	8,671,725.92	0.00	8,671,725.92	8,671,725.92
	Sub-Total Unremitted Taxes	**31,006,833.43**	**0.00**	**31,006,833.43**	**31,006,833.43**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	1 NULGE Union Dues	2,488,692.20	0.00	2,488,692.20	2,488,692.20
	2 NULGE Welfare Scheme	717,606.27	0.00	717,606.27	717,606.27
	3 Staff Welfare Scheme (SWA)	325,400.00	0.00	325,400.00	325,400.00
	4 MHWU	1,030,791.71	0.00	1,030,791.71	1,030,791.71
	5 NANNM	361,398.55	0.00	361,398.55	361,398.55
	6 Senior Staff Welfare	1,200,500.00	0.00	1,200,500.00	1,200,500.00
	7 Agric Dev. Welfare	(12,000.00)	0.00	(12,000.00)	(12,000.00)
	8 Unclaimed Allowances	51,164.94	0.00	51,164.94	51,164.94
	Sub-Total Unremitted Deductions from Salary	**6,163,553.67**	**0.00**	**6,163,553.67**	**6,163,553.67**
	Grand Total Unremitted Deductions	**37,170,387.10**	**0.00**	**37,170,387.10**	**37,170,387.10**

16	**DEPOSITS:**	**2018** **₦'m**	**2017** **₦'m**
1.	ANAYAEGBU EZEKIEL	18,000.00	18,000.00
2.	NWOKE M.C	28,223.32	28,223.32
3.	ONWUCHUKEU MARGRET	1,000.00	1,000.00
4.	MADEKWE G.O	15,000.00	15,000.00
5.	PAULINA AWUZIE	23,507.66	23,507.66
6.	IKECHI PETER	1,000.00	1,000.00
7.	OSUAGWU O.	5,000.00	5,000.00
8.	AJAGU PANIEL	32,359.00	32,359.00
9.	ITUMA CECILIA	20,340.00	20,340.00
10.	SUNDAY STAFF	302,894.00	302,894.00
11.	HOUSING FUND LOAN	(752,030.22)	(752,030.22)
12.	EZIKE OJIAKU OKEY	(55,371.70)	(55,371.70)
13.	ONWUHARAONYE J.N	(80,891.10)	(80,891.10)
14.	ONWUEGBUCHULAM QUEEN	25,000.00	25,000.00
15.	SORONNADI VIVIAN	14,000.00	14,000.00
16.	GRACE IWUORIE	4,000.00	4,000.00
17.	OTUONYE HYGINUS	23,000.00	23,000.00
18.	NZE P.A. IWALAEGBULAM	5,000.00	5,000.00
19.	NNAJI FEOMAN	10,000.00	10,000.00
20.	EMEH CYNTHIA	12,000.00	12,000.00
21.	CHAIRMAN PTF	75,827.87	75,827.87
22.	CHIEF M.I. ONYEZIRI	73,814.00	73,814.00
23.	MADUKKWE G.C	3,000.00	3,000.00
24.	AMADI EUGENE	7,548.00	7,548.00
25.	AMAECHI FELISTA	2,500.00	2,500.00
26.	NZEREM JULIA	4,500.00	4,500.00
27	OFFORCHUKWU TOBIAS	3,445.65	3,445.65
28	PRINCE IHEANACHO ENGEAL	10,000.00	10,000.00
29	AGRIC LOANS	1,300.00	1,300.00
30	OKORO ANGELINA	11,929.70	11,929.70
31	OFODIEL C.E	1,500.00	1,500.00
32	ADUGUN MUSTAPHA	1,000.00	1,000.00
33	OKORIE M.C	556.67	556.67
34	UMEH .C	500.00	500.00
35	UZOHA P.C	4,642.84	4,642.84
36	OSUJI R.C	500.00	500.00
37	GOGO FRIDAY	18,469.31	18,469.31
38	OBI PATRICK	8,458.66	8,458.66
39	EZEJI JOSEPH	11,480.00	11,480.00
40	UKACHUKWU ROMANUS	7,104.00	7,104.00
41	DURU ONYEMACHI	2,627.00	2,627.00
42	JAMIKE JOY	12,295.00	12,295.00
43	AMADI ALEXANDER	8,485.23	8,485.23
44	ANYIAM THERESA	36,888.50	36,888.50
45	AMAECHI R.N	53,368.00	53,368.00
46	DIKEOCHA B.	26,408.00	26,408.00
47	CHIZOMA OSUJI	22,899.00	22,899.00
48	OPARA NNADI AGATHA	11,997.00	11,997.00
49	OPARA LOVELINE	8,158.00	8,158.00
50	UZOWUIHE OLUCHI	34,674.00	34,674.00
51	IBE DOMINIC	18,357.00	18,357.00
52	CHAHI IFENYIMIRE	15,762.00	15,762.00
53	OKDRAN G.O	5,309.00	5,309.00
54	OZURUIGBONU CHARITY	15,000.00	15,000.00
55	DURUEKE EDWARD	15,000.00	15,000.00
56	ANYIM G.O	33.400.00	33.400.00
57	H.A OPARA	55,584.00	55,584.00

58	DIKE FLORENCE	16,317.00	16,317.00
59	C. NWACHUKWU	39,000.00	39,000.00
60	ABARA E.C	16,403.00	16,403.00
61	ORIJIAKOR C.C	29,850.00	29,850.00
62	UGORJI ANDREW	5,935.93	5,935.93
63	NZEREM EUNICE	2,776.40	2,776.40
64	EGBENAM BANABAS	3,961.17	3,961.17
65	EMERIBE MARTHA	4,342.01	4,342.01
66	EJIWAY RAPHAEL	1,300.00	1,300.00
67	UDENSI S.U	5,222.02	5,222.02
68	WOKEFORO FLORENCE	1,547.67	1,547.67
69	ODOEMENEM T.C	1,817.00	1,817.00
70	NWADIKE DONATUS	500.00	500.00
71	UGO HARIS	55,750.00	55,750.00
72	DIEZE WELFARE FUND	6,630.00	6,630.00
73	KPARUO C.U (MRS.)	1,911.00	1,911.00
74	AHAMEFULA D.	950.00	950.00
75	NWUEGBUCHUKWU KENNETH	5,556.00	5,556.00
76	DURU DONATUS	4,594.50	4,594.50
77	MKPADE LAWRENCE	300.00	300.00
78	IWU CHUKWU JOHN	150.00	150.00
79	ONUKOGU E.O	15,074.00	15,074.00
80	IWUNZE GODWIN	2,030.00	2,030.00
81	ARIRIGUZO A.S.	10,000.00	10,000.00
82	UGOBISO B.C	27,366.00	27,366.00
83	UJIRI E.O	1,600.00	1,600.00
84	EGEJURU CALISTA	1,800.00	1,800.00
85	ONWUMEZE E.	6,416.50	6,416.50
86	UWAEZUOKE C.	3,416.50	3,416.50
87	SORONNADI CHINYERE	38,505.53	38,505.53
88	IMO STATE GOVT. EDUCATION	31,883.00	31,883.00
89	NWOKE C.E	582.45	582.45
90	NWADIKE EGEONU	10,868.00	10,868.00
91	ACHIMBA CHARITY	1,149.08	1,149.08
	Total Deposits	**620,956.15**	**620,956.15**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	85,647,211.46	26,386,099.60	4,863,652.33	39,556,594.16	**156,453,557.55**
2	February	51,260,058.88	29,386,099.60	4,863,652.33	39,556,594.16	**125,066,404.97**
3	March	22,210,953.21	26,386,099.60	4,863,652.33	39,556,594.16	**93,017,299.30**
4	April	58,922,306.59	29,386,099.60	4,863,652.33	39,556,594.16	**132,728,652.68**
5	May	3,581,620.65	26,386,099.60	4,863,652.33	39,556,594.16	**74,387,966.74**
6	June	27,777,674.59	29,386,099.60	4,863,652.33	39,556,594.16	**101,584,020.68**
7	July	7,680,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**78,486,346.09**
8	August	27,829,969.68	29,386,099.60	4,863,652.33	39,556,594.16	**101,636,315.77**
9	September	59,007,360.01	26,386,099.60	4,863,652.33	39,556,594.16	**129,813,706.10**
10	October	24,861,971.01	29,386,099.60	4,863,652.33	39,556,594.16	**98,668,317.10**
11	November	102,996,144.20	26,386,099.60	4,863,652.33	39,556,594.16	**173,802,490.29**
12	December	62,335,419.34	29,386,099.60	4,863,652.33	39,556,594.16	**136,141,765.43**
	Total	**534,110,629.62**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,419,786,782.70**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	0.00	329,439.88
	February	85,000.00	812,875.76
	March	0.00	318,875.00
	April	467,000.00	257,675.76
	May	150,000.00	485,587.88
	June	0.00	231,756.90
	July	176,400.00	673,837.88
	August	101,600.00	32,999.00
	September	238,800.00	310,000.00
	October	92,200.00	0.00
	November	425,800.00	178,996.61
	December	422,750.00	0.00
	Total	**2,159,550.00**	**3,694,045.67**

GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF MBAITOLI

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2019 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

MBAITOLI LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Mbaitoli Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1stJanuary, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities
   c. Statement 3 --- Statements of Consolidated Revenue Fund

d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Mbaitoli Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Mbaitoli Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.



Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Mbaitoli Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.



_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF MBAITOLI LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Mbaitoli Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Mbaitoli Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Mbaitoli Imo State Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State

MBAITOLI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts		1,588,711,185.91	955,630,560.78
4,008,110,178.00	Statutory Allocation from JAAC	1		
0.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
44,308,000.00	Capitation Rate		0.00	0.00
2,88,125,890.00	Property Rate		1101500.00	6,396,000.00
121,075,708.00	Licenses, Fines, Fees and Royalty		3,725,800.00	2,274,000.00
104,587,932.00	Earnings from Commerce		0.00	0.00
0.00	Rent on Local Govt. Property			
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
926,000,000	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
559,023,530.00	**Total Revenue**		4,827,300.00	8,670,000.00
5,492,207,708.00	**Total Inflow from Operating Activities (A)**		1,593,538,486.91	972,980,143.38
	Payments:			
605,459,841.00	Personnel Cost	5	896,093,245.68	756,826,225.47
123,458,900.00	Overhead Cost	6	93,801,781.86	94,716,025.67
0.00	Sec. Vote	7	16,310,000.00	7,374,000.00
0.00	Integrated Farm Projects	8	0.00	120,000.00
4,314,633,550.00	Capital Expenditure	9	565,811,259.26	137,108,850.70
0.00	Interest Payment		0.00	0.00
5,043,552,291.00	**Total Outflow from Operating Activities (B)**		**1,572,016,286.80**	**996,145,101.84**
448,655,417.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**21,522,199.11**	**23,164,958.46**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00

0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		21,522,199.11	**(23,164,958.46)**
0.00	**Cash and its Equivalent as at 1/1/18**		**24,412,276.46**	**47,577,234.92**
0.00	**Cash and its Equivalent as at 31/12/18**		**45,934,475.57**	**24,412,276.46**

MBAITOLI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	2,590,727.24	4,259,105.14
Bank	11	43,343,748.33	20,153,171.32
Total Liquid Assets (A)		**45,934,475.57**	**24,412,276.46**
Investments and Other Cash Assets			
Salary Advance	12	4,944,970.81	0.00
Imprest	13	18,511,000.00	13,421,000.00
Service Advance	14	385,917,944.54	396,432,344.54
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**409,373,915.35**	**409,853,344.54**
TOTAL ASSETS C = (A + B)		**455,308,390.92**	**434,265,621.00**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		383,059,351.52	352,351,162.97
Unremitted Deductions	15	26,382,932.38	74,950,324.43
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**409,442,283.90**	**432,246,458.21**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	45,866,107.02	6,964,133.60
Total Other Liabilities (F)		**45,866,107.02**	**6,964,133.60**
TOTAL LIABILITIES G = (D + E +F)		455,308,390.92	**434,265,621.00**

MBAITOLI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
366,409,662.24	**OPENING BALANCE 1/1/19**		**3,57,296,134.48**	**0.00**	**0.00**	**0.00**	**357,296,134.48**
	ADD REVENUE:						
	ALLOCATIONS						
955,630,560.69	Statutory Allocation from JAAC	1	1,588,711,185.91	4,008,110,178.00	4,008,110,178	0.00	2,419,398,992.09
0.00	State Government IGR	2	0.00	0.00	0.00	0.00	0.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
	Capitation Rate		0.00	44,308,000.00	44,308,000.00	0.00	44,308,000.00
6,396,000.00	Property Rate		1,101,500.00	288,125,890.00	288,125,890.00	0.00	**287,024,390**
2,274,000.00	Licenses, Fines, Fees and Royalty		3,725,800.00	121,075,708	121,075,708	0.00	117,349,908.00
0.00	Earnings from Commerce		0.00	104,587,932	104,587,932	0.00	104,587,932
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
8,679,582.69	**Miscellaneous**		0.00	926,000,000	926,000,00	0.00	926,000,000
17,349,582.69	**Total Internally Generated Revenue**		**4,827,300.00**	**-**		0.00	
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	**0.00**			
1,339,389,805.62	**Total Revenue (A)**		**1,950,834,620.39**	**5,492,207,708.00**	**5,492,207,708**	0.00	**3,541,373,087.61**
	EXPENDITURE						
756,826,225.47	Personnel Cost	5	896,093,245.68	605,459,841.00	605,459,841	0.00	290,633,404.68
98,116,567.18	Overhead Cost	6	93,053,263.93	123,458,900.00	123,458,900	0.00	30,405,636.07
132,095,850.00	Capital Expenditure	9	578,628,759.26	4,314,633,550.00	4,314,633,550		3,736,004,790.74
982,093,671.14	**Total Expenditure (B)**		**1,567,775,268.17**	**5,043,552,291.00**	**5,043,552,291**	**0.00**	**3,475,777,022.83**
352,351,162.97	**OPERATING BALANCE**		**383,059,351.52**	**0.00**	**0.00**		383,059,351.52
	APPROPRIATIONS/TRANSFERS						
352,351,162.97	Transfer to Capital Development Fund		**383,059,351.52**	0.00	0.00	0.00	383,059,351.53
352,351,162.97	Closing Balance		**383,059,351.52**	0.00	0.00	0.00	383,059,351.53

MBAITOLI LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**578,372,842.55**	**0.00**	**0.00**	**0.00**	**(578,372,842.55)**
	ADD REVENUE						
357,296,134.48	**Transfer From Consolidated Revenue Fund**		383,059,351.52	0.00	0.00	0.00	(383,059,351.52)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
710,468,692.55	**TOTAL REVENUE**		**961,432,194.07**	**0.00**	**0.00**	**0.00**	**(961,432,194.07)**
	LESS CAPITAL EXPENDITURE						
132,095,850.00	**Capital Expenditure Sector**	9	578,628,759.26	4,314,633,550.00	0.00	0.00	578,628,759.26
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
132,095,850.00	**TOTAL CAPITAL EXPENDITURE**		578,628,759.26	4,314,633,550.00	0.00	0.00	578,628,759.26
0.00	Adjustments for Movements in Public Debts						
0.00							
578,372,842.55	**Closing Balance**		382,803,434.81				

MBAITOLI LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS		2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,588,711,185.91	2,883,376,601.00	1,294,665,415.09	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	84,334,859.00	84,334,859.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	717,555,918.00	717,555,918.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,588,711,185.91**	**3,685,267,378.00**	**2,096,556,192.09**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	322,842,800.00	322,842,800.00	
	Total Value Added Tax		**0.00**	**322,842,800.00**	**322,842,800.00**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REV.**			
	Share of State Govt. Internally Generated Revenue	**0.00**	27,465,038.00	27,465,038.00
	Total State Govt. Internally Generated Revenue	**0.00**	**27,465,038.00**	**27,465,038.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	44,308,000.00	44,308,000.00
	Sub-Total Capitation Rate	**0.00**	**44,308,000.00**	**44,308,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	600,000.00	238,125,890.00	237,525,890.00
	Commercial Buildings	501,500.00	0.00	501,500.00
	Communication Mast	0.00	50,000,000.00	50,000,000.00
	Sub-Total Property Rate	**1,101,500.00**	**288,125,890.00**	**287,024,390.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	77,000.00	77,000.00
	Obstruction and Nuisance Fees	0.00	231,000.00	231,000.00
	Bicycle License Fess	0.00	308,000.00	308,000.00
	Liquor License (Wine/ Beer)	0.00	308,000.00	308,000.00
	Native Liquor License	0.00	38,500.00	38,500.00
	Native Tobacco License	0.00	23,100.00	23,100.00
	Squatter/ Hawkers Permit	0.00	30,800.00	30,800.00
	Registration of Buses/Commercial Vehicles	0.00	11,000,000.00	11,000,000.00
	Operational Business Permit	0.00	27,500,000.00	27,500,000.00
	Eating House License Fees	0.00	1,100,000.00	1,100,000.00
	Kiosk License Fees	0.00	154,000.00	154,000.00
	Bakery House License Fees	0.00	462,000.00	462,000.00
	Auctioneers License Fees	0.00	400,000.00	400,000.00
	Canon Shooting License Fees	0.00	77,000.00	77,000.00
	Customary Marriage Registration Fees	40,000.00	770,000.00	730,000.00
	Naming of Street Registration Fees (Various)	0.00	525,000.00	525,000.00
	Radio/Television License Fees	0.00	5,500,000.00	5,500,000.00
	Clubs,Cultural and Social Organization Reg. Fees	170,000.00	165,000.00	5,000.00
	Identification/Oath Fees	1,913,500.00	5,500,000.00	3,586,500.00
	Earning from Environmental Sanitation Services	0.00	77,000.00	77,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	77,000.00	77,000.00
	Registration of Birth and Death	358,500.00	154,000.00	204,500.00
	Dispensary Fees	687,200.00	1,100,000.00	412,800.00
	Maternity Fees	536,600.00	1,546,000.00	1,003,400.00
	Registration of Contractors Fees	0.00	2,000,000.00	2,000,000.00
	Tender Fees	0.00	1,000,000.00	1,000,000.00
	Building Plan Checking fees	0.00	2,000,000.00	2,000,000.00

	Sand Excavation Fees	0.00	50,000.00	50,000.00
	Oil Processing/Kernel CrackingMachine Fees	0.00	50,000.00	50,000.00
	Rice Mill/Cassava/CornGrinding License Fees	0.00	70,000.00	70,000.00
	Ingredient Grinding License Fees	0.00	400,000.00	400,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	50,000.00	50,000.00
	Welding Machine License Fees	0.00	100,000.00	100,000.00
	Electronics Radio/Television Workshop License Fees	0.00	100,000.00	100,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	770,000.00	770,000.00
	Battery Charger License Fees	0.00	44,000.00	44,000.00
	Printing Press License Fees	0.00	150,000.00	150,000.00
	Vulcanizer License Fees	0.00	92,000.00	92,000.00
	Motor Spare Parts License Fees	0.00	150,000.00	150,000.00
	Reg. of Laundries and Dry Cleaners License Fees	0.00	385,000.00	385,000.00
	Motor Mechanical Workshop License Fees	0.00	200,000.00	200,000.00
	Building Material License Fees	0.00	150,000.00	150,000.00
	Photocopying and Document Service LicenseFees	0.00	2,750,000.00	2,750,000.00
	Advertisement License Fees	0.00	2,750,000.00	2,750,000.00
	Sales of Unserviceable Stores License Fees	0.00	200,000.00	200,000.00
	Hire Charges/Heavy Equipment Fees	20,000.00	0.00	0.00
	Approved Building Plan Fees	0.00	65,000.00	65,000.00
	Mortgage Sub-Lease Survey Fees	0.00	55,000.00	55,000.00
	Customary Right of Occupancy Fees	0.00	50,000,000.00	50,000,000.00
	Sub-Total Licenses, Fines and Fees	**3,725,800.00**	**121,075,708.00**	**117,349,908.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	82,973,132.00	82,973,132.00
	Motor Park Toll	0.00	11,000,000.00	11,000,000.00
	Slaughter House Fees	0.00	1,575,000.00	1,575,000.00
	Earnings from Agricultural Undertakings	0.00	9,039,800.00	9,039,800.00
	Sub-Total Earnings from Commerce	**0.00**	**104,587,932.00**	**104,587,932.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**0.00**	**0.00**
3.6	**INTEREST &REPAYMENTS:**			
3.6.1	**INTEREST &REPAYMENTS:**			
	Interest on Repayment of Motor Veh. Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**

3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	926,000,000.00	926,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**926,000,000.00**	**926,000,000.00**
	Grand Total Internally Generated Revenue	**4,827,300.00**	**1,484,097,530.00**	**1,479,270,230.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Local Govt. Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total OTHER REVENUE SOURCES:	**0.00**	**0.00**	**0.00**

5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	4,565,677.50	53,035,970.00	48,469,992.50
	The Legislative	23,399,,610.30	65,642,728.00	42,243,117.70
	Community Government Councils	0.00	37,800,000.00	37,800,000.00
	Sub-Total Consolidated Revenue Fund Charges	**27,965,287.80**	**156,478,698.00**	**128,513,110.02**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	88,918,960.74	142,918,989.00	54,000,028.98
	Finance	52,050,553.23	68,140,525.00	16,089,971.77
	Medical and Health	169,775,154.16	267,700,995.00	97,925,840.84
	Planning Research and Statistics	13,076,637.20	14,162,107.00	1,085,469.80
	Agricultural and Natural Resources	35,085,246.92	42,972,948.00	7,887,701.08
	Works, Transport and Housing	23,420,105.99	33,282,454.00	9,862,348.01
	Information, Education and Social Welfare	61,852,475.45	36,281,823.00	(25,570,653.45)
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**855,176,157.88**	**605,459,841.00**	**249,716,316.16**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	8,126,200.00	7,200,000.00	(926,200.00)
	NYSC Corp Member	2,784,000.00	1,500,000.00	(1,284,000.00)
	Postal Agents	545,600.00	504,000.00	(41,600.00)
	IT Students	1,496,000.00	1,200,000.00	(296,000.00)
	Total Miscellaneous	**12,951,800.00**	**10,404,000.00**	**(2,547,800.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	5,208.415.00	7,600,000.00	2,391,585.00
	Utility Services	10,000.00	627,400.00	617,400.00
	Telephone and Postal Services	0.00	50,000.00	50,000.00
	Stationery and Printing	3,235,933.15	4,437,500.00	1,201,566.85
	Maintenance of Office Furniture and Equipment	11,524,300.00	2,770,000.00	(8,754,300.00)
	Maintenance of Vehicle and Capital Assets	7,723,392.39	8,400,000.00	676,607.61
	Consultancy and Professional Services	738,652.06	2,500,000.00	1,761,347.94
	Training, Staff Development and Welfare	1,500,000.00	8,800,000.00	7,300,000.00
	Entertainment and Hospitality	6,910,100.00	3,100,000.00	(3,810,100.00)
	Miscellaneous Expenses	15,784,600.00	1,200,000.00	(14,584,600.00)
	Provision of Service Materials	275,000.00	5,350,000.00	5,075,000.00
	Essential Services and ISJAAC Administration	40,142,870.63	0.00	40,142,870.63

	Total Overhead Cost By Function	**93,053,263.23**	**44,834,900.00**	**(48,218,363.23)**
	Unretired Advances	748,518.63	0.00	748,518.63
	Grand Total OverHead Cost	93,801,781.86	44,834,900.00	48,966,881.86
6.2	**OVERHEAD COSTS BY SECTORS (DEPT):**			
	The Council	31,475,320.00	12,800,000.00	(18,675,320.00)
	Administration	11,119,000.00	5,618,600.00	(5,501,000.00)
	Finance	4,290,920.60	6,700,000.00	2,409,080.00
	Medical and Health	45,000.00	4,052,400.00	4,007,400.00
	Planning Research and Statistics	1,154,852.00	2,306,900.00	1,152,048.00
	Agricultural and Natural Resources	456,000.00	6,620,000.00	5,570,000.00
	Works, Transport and Housing	3,875,300.00	2,900,000.00	(975,300.00)
	Information, Education and Social Welfare	500,000.00	4,437,600.00	3,937,600.00
	Essential Services and ISJAAC Administration	40,142,870.63	0.00	40,142,870.63
7	**Total Overhead Cost by Sector (Department)**	**93,053,263.23**	**44,834,900.00**	**848,218,363.23**
	Sub-Total Sec. Vote	16,301,000.00	0.00	16,310,000.00
8	**INTEGRATED FARM**			
	Sub-Total Integrated Farm	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Road Rehabilitation	35,500,000.00	1,000,000,000.00	964,500,000.00
	Construction of Drainage/Tarring	106,092,500.00	1,562,842,561.00	1,456,750,061.00
	Purchase/maintenance of Vehicles	2,500,000.00	20,000,000.00	17,500,000.00
	Others	0.00	1,731,790,989.00	1,731,790,989.00
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**578,628,759.26**	**4,314,633,550.00**	**3,736,004,790.74**

	LIQUID ASSETS				
	CASH BALANCE:				
10	Cash-at-Hand			2,590,727.24	4,259,105.14
	-Total Cash			**2,590,727.24**	**4,259,105.14**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account No.**		
	1. UBA	Salary	1015774351	3,269,355.81	6,312,295.86
	2. Zenith	Project	10158968006	24,997,478.49	0.00
	3. UBA	IGR	1001612113	1,305,881.21	2,358.54
	4. UBA	Project	1014906623	18,354.07	589,264.89
	5. UBA	Integrated Farm Project	1017582132	1,606,721.98	1,608,663.26
	6. UBA	Project	0030581221	10,000.00	10,000.00
	7. UBA	Rescue Mission	0038522673	3,689,000.00	3,689,000.00
	8. Fidelity	Project	Not disclosed	500,000.00	0.00
	9. Unity Bank	Project	Not disclosed	3,368.00	0.00

	10. Zenith	Project	Not disclosed	3,374,120.00	3,374,120.00
	11. Zenith	Project	Not disclosed	485,341.06	485,341.06
	12. IMSG/MTLG	Project Account	Not disclosed	53,090.20	53,090.20
	13. Diamond	Salary Account	Not disclosed	8,978,096.65	8,978,096.65
	14. Diamond	Project Account	Not disclosed	(2,425,000.00)	(2,425,000.00)
	15. Eco Bank	Project Account	Not disclosed	(2,522,059.14)	(2,522,059.14)
	Sub-Total Bank			**43,343,748.33**	**20,153,171.32**
	Grand Total Liquid Assets			**45,934,475.57**	**24,412,276.46**
12	**SALARY ADVANCE**				
1	Amaechi Jovita			785.00	0.00
2	Ogu Anthonia			72,480.00	0.00
3	Ugochukwu Elizabeth			14,019.64	0.00
4	Akuwudike B. C.			800.00	0.00
5	Osuji Moses			(24,286.89)	0.00
6	Mbah Bathelome			12,428.00	0.00
7	Ogeke V. A.			16,799.04	0.00
8	Opara Patrick			5,802.39	0.00
9	Ukwuome P. E.			21,843.00	0.00
10	Nwahiri Chizoba			9,451.31	0.00
11	Onyegbule Charles			4,311.95	0.00
12	Urama B. O.			4,995.00	0.00
13	Uwuozor Sabina			14,986.91	0.00
14	Okoroibe C.			20,000.00	0.00
15	Azodo I. A.			101,048.74	0.00
16	Ezeribe F. N.			78,637.00	0.00
17	Monica, O.			18,382.00	0.00
18	Osuigwe Bonaventure			11,431.30	0.00
19	Sam-Kamange Ijeoma			61,704.00	0.00
20	Emenyeonu S.M.N.			155,239.33	0.00
21	Nwachukwu Anthonia			633.78	0.00
22	Ezenwa Chinyere			115,239.39	0.00
23	Oziazi Rufus			45,110.00	0.00
24	Iheakanwa Theresa			30,867.56	0.00
25	Okoroike C.			(20,000.00)	0.00
26	Ekolike L. O.			541,655.00	0.00
27	Egbe H. E.			2,207.56	0.00
28	Onumaegbulem			300.00	0.00
29	Osuji C.			1,970.00	0.00

30	Nwaozuzu Francis	15,934.00	0.00
31	Amaefule I. O.	751.00	0.00
32	Samuel Ndu Awuzie	43,394.66	0.00
33	Nwosu I. M.	15,007.84	0.00
34	Chinakwe M. A.	11,940.75	0.00
35	Nwaozuzu Romanus	1,850.00	0.00
36	Nnodim I.	3,096.00	0.00
37	Nwaoha Alfred	15,748.00	0.00
38	Semegbuonye Obinna	14,258.00	0.00
39	Iwugwu A.J.C.	2,830.00	0.00
40	Ugo J.	1,200.00	0.00
41	Okoro Lawrence	852.00	0.00
42	Unaeze Befram	604.00	0.00
43	Angela Asonye	38,000.00	0.00
44	Edith Eluchie	26,870.00	0.00
45	Igbo Justina	15,982.00	0.00
46	N. A. Durueburuo	65,364.00	0.00
47	Peter Yahaya	11,000.00	0.00
48	Egeonye L. C.	1,100.00	0.00
49	Diogu Cornelius U.	50,000.00	0.00
50	Iheanacho Chinagorom	30,000.00	0.00
51	Chimezie Calista	61,728.00	0.00
52	Nwokwo E. C.	50,000.00	0.00
53	Nwagwu D. C.	76,182.00	0.00
54	Okereke Victor	48,250.00	0.00
55	Ahanaotu Rebecca	14,399.00	0.00
56	Oburuonye Franca	7,299.65	0.00
57	Ossai D. B.	8,152.00	0.00
58	Mba Agatha	3,432.00	0.00
59	Kalazu Charles	50,000.00	0.00
60	Okafor J. E.	161,632.00	0.00
61	Emenakwe Priscilia	6,993.71	0.00
62	Iheanacho Faith	4,880.00	0.00
63	Nwadike G. C.	96,748.00	0.00
64	Madumere Agatha	80,000.00	0.00
65	Okereke Victoria	25,000.00	0.00

66	Chigbu Cletus	18,015.00	0.00
67	Meletus Evelyn	13,002.00	0.00
68	Kema O. P.	49,600.00	0.00
69	Nwanna Rhoda	8,870.00	0.00
70	Abara Adaku	2,752.00	0.00
71	Onyeachala Cordelia	7,624,67	0.00
72	Osudia T. N.	5,695.00	0.00
73	Okere C. N.	625.00	0.00
74	Kanu H. N.	972.00	0.00
75	Odunuso A.	152.90	0.00
76	Ugoma V. E.	580.65	0.00
77	Moses Ogu	60,000.00	0.00
78	Onyegbule O. Camelita	5,564.00	0.00
79	Evang. Chidi Chukwujihe	10,000.00	0.00
80	Pastor Frank Amadi	10,000.00	0.00
81	Rev. Clement Anoruru	10,000.00	0.00
82	Rev. Simon Amucha	10,000.00	0.00
83	Rev. Patrick Uwakwe	10,000.00	0.00
84	Rev. Canice Mbata	10,000.00	0.00
85	Rev. Innocent Okoro	10,000.00	0.00
86	Rev. Goodness Josepsh	10,000.00	0.00
87	Francis Onwuegbulam	10,000.00	0.00
88	Rev. Emmanuel Elodibia	10,000.00	0.00
89	Pastor Willison Obiako	10,000.00	0.00
90	Evang. Chinyere Nnadi	10,000.00	0.00
91	Blessing Ejiba	10,000.00	0.00
92	Anozie Samuel	22,045.32	0.00
93	Onukwube Christy	57,603.00	0.00
94	Oguawalam Christian	29,231.98	0.00
95	Obiri-Ibe Kate	381.69	0.00
96	Theophilus Ozuzu	653,954.80	0.00
97	Samuel Awuziem	36,643.54	0.00
98	Okafor Uchechi	12,659.00	0.00
99	Orisakwe U. A.	26,659.00	0.00
100	Okoroji Julius	17,874.97	0.00
101	Madufor	19,091.97	0.00

102	Osuoha Nneoma	15,206.94	0.00
103	Nwadike Rufina	2,798.84	0.00
104	Dorathy Ononiwu	15,880.00	0.00
105	Owuoha Sabina	1,940.50	0.00
106	Harrieth Onyechu	4,530.00	0.00
107	Uwandu Eric	9,060.00	0.00
108	H. R. H. Eze C.I.M. Duru	75,000.00	0.00
109	Ohanjiri Ogechi	11,524.00	0.00
110	Ibekwe Innocent	8,158.00	0.00
111	Sabinus	7,852.02	0.00
112	Okorie Mary C.	129,759.50	0.00
113	Akim Tochukwu P.	3,524.72	0.00
114	Iroanya Ruth N.	8,882.04	0.00
115	Hon. Azubuike Nwoke	23,000.00	0.00
116	C. O. Osuji	10,061.04	0.00
117	Emmanuel Ndukwu	5,235.25	0.00
118	Camelita C. Nwangwo	10,891.44	0.00
119	Ukaegbulam Pius	39,521.25	0.00
120	Ezem Odoemena	4,806.42	0.00
121	Ngerem Samuel	30,191.75	0.00
122	Umuoka Josephine	13,689.00	0.00
123	Uwani A. O.	57,584.15	0.00
124	Eneregbu E O	7,444.00	0.00
125	Christopher Iwunze	20,318.00	0.00
126	Ononogbo Casmir	21,785.76	0.00
127	Onyekwere Florence	39,521.25	0.00
128	Okere J. C.	24,192.25	0.00
129	Amaliri Joy C.	57,297.51	0.00
130	Duru Cordelia Onyeagbola	23,423.00	0.00
131	Obilor Peace	2,380.25	0.00
132	Onuoha Donatus	13,414.56	0.00
133	Agbasi Angela	10,270.56	0.00
134	Ejike Louis	20,121.84	0.00
135	Ogochukwu John	89,211.00	0.00
136	Nwaimo Chinwe	4,036.76	0.00
137	Ezeribe F. N.	12,326.16	0.00

138	Umezuruike Vincent	7,296.88	0.00
139	Ubanwa Ononogbo	1,573.39	0.00
140	Odinnu Cyril	275,047.67	0.00
141	Egbuchulam Polycarp	58,119.00	0.00
142	Chinagorom Perpetual	52,257.00	0.00
143	Ike Alexander	19,056.00	0.00
144	Ugballa Uzoamaka	3,608.00	0.00
145	Uwa Donatus	23,982.00	0.00
146	Eke Patricia	101,213.00	0.00
147	Opara Lilian Ben	9,060.00	0.00
	-Total Salary Advance	**4,944,970.81**	**0.00**
13	**IMPREST:**		
1.	Dr. Nnah Pat. I.	400,000.00	400,000.00
2.	Barr. Ettoh Ngozi	300,000.00	300,000.00
3.	Onuoha A.I.,	300,000.00	300,000.00
4.	Nwaka Dozie	410,000.00	410,000.00
5.	Ododo Ijeoma	125,000.00	125,000.00
6	Onunkwo E.E.	200,000.00	200,000.00
7	Onyenanu I.D	700,000.00	700,000.00
8	Emenyonu S.N.	200,000.00	200,000.00
9	Opara Lilian Ben	255,000.00	255,000.00
10	Jamike Joy	400,000.00	665,000.00
11	Nwaimo Chinwe	205,000.00	205,000.00
12	Osuji Ngozi Chuks	150,000.00	150,000.00
13	Val Udenko	100,000.00	100,000.00
14	Engr. Nkemakolam Emma I.A.	400,000.00	491,000.00
15	Ugwuloka T.C.	400,000.00	355,000.00
16	Onwuegbuchulam T.C.	70,000.00	70,000.00
17	Korie Desmond	60,000.00	60,000.00
18	Hon. Odor Barry .C.	70,000.00	70,000.00
19	Hon. Ekwujuru Oliver	70,000.00	70,000.00
20	Hon. Iroegbu Lawrence	70,000.00	70,000.00
21	Njoku Alex	360,600.00	365,600.00
22	Orisakwe T.C	400,000.00	250,000.00
23	Ariri J.A.	400,000.00	75,000.00
24	Igbojekwe R.N.	275,000.00	275,000.00

25	Opars Lilian Ben	400,000.00	225,000.00
26	Ibecheozor Rowland	600,000.00	500,000.00
27	Emekara Anthonia	125,000.00	125,000.00
28	Hon. Ukeoma Raymond	70,000.00	70,000.00
29	Rev. Ukeoma Ifeanyi	70,000.00	70,000.00
30	Hon. Njoku Robert	70,000.00	70,000.00
31	Hon. Chukwu Amaka	70,000.00	70,000.00
32	Hon. Onuoha James	70,000.00	70,000.00
33	Barr. Opara Chuks	70,000.00	70,000.00
34	Hon. Peace Monday	70,000.00	70,000.00
35	Hon Ude Ugochukwu	70,000.00	70,000.00
36	Hon. Barr. Nwabia Chris	1,800,000.00	1,800,000.00
37	Dr. Ozumba E.O.	550,000.00	550,000.00
38	Osuji Ngozi	50,000.00	50,000.00
39	Ariri J.N.	150,000.00	150,000.00
40	Manu Phil	100,000.00	100,000.00
41	Ezem Ngozi	325,000.00	475,000.00
42	Ikenna Nwagozi	300,000.00	400,000.00
43	Dr. Zeph Abanewe	125,000.00	125,000.00
44	Hon. Nwaike Chris	2,100,000.00	2,100,000.00
45	Esther Enoch	100,000.00	100,000.00
46	Ugochukwu J.D.N.	100,000.00	0.00
47	Hon. Anukoro Chigozie	40,000.00	0.00
48	Hon. Iheanacho Fedelis	40,000.00	0.00
49	Hon. Nwagwu Rogers	40,000.00	0.00
50	Hon. Njoku Innocent Iheanacho	40,000.00	0.00
51	Hon. Njoku Rober	40,000.00	0.00
52	Hon. Okparaocha Elizabeth	40,000.00	0.00
53	Hon. Azuoma Chinagorom	40,000.00	0.00
54	Hon. Ogurogbulam Paul	40,000.00	0.00
55	Hon. Onyeji Fabian	40,000.00	0.00
56	Hon. Madumere Toto chigozie	40,000.00	0.00
57	Hon. Irobi John Anamelechi	40,000.00	0.00
58	Hon. Ononiwu Christian	40,000.00	0.00
59	Hon. Mbama Rufus	40,000.00	0.00
60	Hon. Onomajuru .E. Chimezie	40,000.00	0.00

61	Hon. Nwanwuba Canice Ekere	40,000.00	0.00
62	Hon. Obiagwu Michael	40,000.00	0.00
63	Hon. Nwokocha Chibuzo	40,000.00	0.00
64	Hon. Anyaso Michael Okechukwu	40,000.00	0.00
65	Hon. Nwabia O.A. Princel	40,000.00	0.00
66	Hon. Onyekwere Johnbosco .E.	40,000.00	0.00
67	Hon. Unanwa Cyril	40,000.00	0.00
68	Hon. Osueke Collinus	40,000.00	0.00
69	Hon. Nwokocha Obinwanne	40,000.00	0.00
70	Hon. Ahanotu Chinelo	40,000.00	0.00
71	Hon. Azurundu Ugodieze	40,000.00	0.00
72	Hon. Opara Clara Ngozi	40,000.00	0.00
73	Hon. Osuajoku Chidera Bright	40,000.00	0.00
74	Hon. Bethel .G.	40,000.00	0.00
75	Hon. Ihiechi Darlington	40,000.00	0.00
76	Hon. Chimozie Helen	40,000.00	0.00
77	Hon. Ojiogu Gabriel	40,000.00	0.00
78	Ofondu Modestus	40,000.00	0.00
79	Bathram Nnawuihe	40,000.00	0.00
80	Ughonu Kizito .O.	40,000.00	0.00
81	Ukaegbu Gladys	200,000.00	0.00
82	Chinagorom Azuoma	200,000.00	0.00
83	Odoemena Stephen	600,000.00	0.00
84	Collins Ugorji	1,800,000.00	0.00
85	Lawrence Iroegbu	200,000.00	0.00
86	Akujuobi N.C.	100,000.00	0.00
87	Osuji Helen	75,000.00	0.00
88	Chuks Uchenna	200,000.00	0.00
89	Olivia Daniels	25,000.00	0.00
90	Ugbaja Charles .I.	140,000.00	0.00
	Sub-Total Imprest	**18,511,000.00**	**13421,000.00**
14	**SERVICE ADVANCE**		
	PROJECT ADVANCES		
14.1	**INTEGRATED FARM PROJEC:**		
	Agric	0.00	0.00
	Sub-Total Integrated Farm Project	**0.00**	**0.00**

14.2	**CHAPEL PROJECT**		
	Sub-Totat Chapel Project	**0.00**	**0.00**
14.3	**GRADING OF RURAL ROADS**		
	Sub-Total Grading of Rural Roads	**0.00**	**0.00**
14.4	**RENOVATION OF BUILDINGS**		
	Sub-Total Renovation of Buildings	**0.00**	**0.00**
14.5	**PERSONAL ADVANCES:**		
1	Egbuchulem Polycarp	85,000.00	85,000.00
2	Celestine Ehirim	3,850,000.00	3,850,000.00
3	Osunaonye F. O.	4,000.00	4,000.00
4	Juliet Onuoha	33,000.00	33,000.00
5	C. C. Orindu	240,000.00	240,000.00
6	Caroline Osuji	2,868,920.00	2,868,920.00
7	Elemi Chiwendu	549,300.00	549,300.00
8	Ogechi Ezeani	60,000.00	60,000.00
9	Hon. Osita Opara	10,250,000.00	10,250,000.00
10	Hon. Bethram Nnawuihe	2,925,000.00	2,925,000.00
11	A. A. Opara	485,000.00	485,000.00
12	Caroline Njoku	140,000.00	140,000.00
13	Uzoegbu Gerald	1,200,000.00	1,200,000.00
14	Mazi Nath Iwuagwu	10,327,300.00	10,327,300.00
15	Engineer Ijeoma Opara	500,000.00	500,000.00
16	B. U. Onyeakolisi	8,366,300.00	8,366,300.00
17	Osuji M. C.	1,605,000.00	1,605,000.00
18	C. A. Oparanozie	1,580,250.00	1,580,250.00
19	Louis Ihenacho	940,000.00	940,000.00
20	C. Asinobi	6,183,000.00	6,183,000.00
21	G. Iroka	150,000.00	150,000.00
22	Onyenanu Cecilia	30,000.00	30,000.00
23	Dr. Isaac Anukan	440,000.00	440,000.00
24	B. C. Okorie	369,210.00	369,210.00
25	C. Ejimadu	1,160,000.00	1,160,000.00
26	N. U. Charles	784,000.00	784,000.00
27	Hon. Godspower Obioha	683,450.99	683,450.99
28	Moses Ogueri	179,600.00	179,600.00
29	B. O. Ike	74,460,00	74,460,00

30	Asaogu Lilian	2,400,000.00	2,400,000.00
31	Iwunze Christopher	157,000.00	171,000.00
32	Rapheal U. Azubuike	75,540.00	11,540.00
33	Abel Ekwonwuwa	60,000.00	60,000.00
34	Promise Anusiem	100,000.00	100,000.00
35	Iwuoha P.	50,000.00	50,000.00
36	Leonard Ekeoma	24,890.00	24,890.00
37	S. I. Asikogu	50,000.00	50,000.00
38	Duru E. Beacon	858,333.37	858,333.37
39	Chidi Nwaneri	25,000.00	25,000.00
40	Prince Adol Nwosu	75,000.00	75,000.00
41	Oyum Sioma	75,000.00	75,000.00
42	Godwin Osuagwu	75,000.00	75,000.00
43	J. E. Okafor	220,000.00	220,000.00
44	M. I. Iwuagwu	140,000.00	140,000.00
45	Jude Okereke	3,310,400.00	3,310,400.00
46	Kanu M. I. (DSI)	40,000.00	40,000.00
47	Florence Onwumere	1,042,422.00	1,042,422.00
48	Fidelis Ihetuge	330,000.00	330,000.00
49	Egone Nessomg	274,500.00	274,500.00
50	C. U. Ugboagu	62,250.00	62,250.00
51	Nwaezeocha I. I.	36,000.00	36,000.00
52	Alabaraonye I. I.	640,000.00	640,000.00
53	Iwegbu Justina	20,000.00	20,000.00
54	E. O. Izima	38,000.00	38,000.00
55	R. C. Ezeogu	400,000.00	400,000.00
56	Dr. D. D. Eleonu	311,960.00	311,960.00
57	Basil Okaeru	335,003.00	335,003.00
58	Ngozi Oguayo	50,000.00	50,000.00
59	Leo Stanley Ohamaka	100,000.00	100,000.00
60	Onyekachi Ebeziem	100,000.00	100,000.00
61	Emma Nnadi	100,000.00	100,000.00
62	Eke John	1,000,000.00	1,000,000.00
63	Obi Kelechi	450,000.00	450,000.00
64	Chilaka Clinton	772,200.00	772,200.00
65	Chioma Chibueze	185,000.00	185,000.00

66	Akachukwu P. C.	20,000.00	20,000.00
67	L. I. Emezumogu	10,000.00	10,000.00
68	Rufus Izuogu	28,500.00	28,500.00
69	Hon. Ezekiel Umelo	260,000.00	260,000.00
70	Vincent Umezunike	16,660.00	16,660.00
71	Chikwada M.	3,130,000.00	3,130,000.00
72	Osuoha Chukwumeka	5,250.00	5,250.00
73	Maureen Okoro	40,000.00	40,000.00
74	Chief Azubuike Nwoke	18,333,27	18,333,27
75	Nwosu Lauretta	2, 462,468.00	2, 462,468.00
76	Uwakwe Basher	2,165,650.00	2,165,650.00
77	David Ewurum	100,000.00	100,000.00
78	Ezeala I. Francis	690,000.00	690,000.00
79	Elder Edmond Mbah	690,000.00	690,000.00
80	Eloenye Romanus	73,000.00	73,000.00
81	Ogechi Emereole	25,000.00	25,000.00
82	Ezeala S. F.	3,500.00	3,500.00
83	Ugochi Elosim	15,000.00	15,000.00
84	Chuks Ogu	26,970.00	26,970.00
85	Osuorie Damian	14,500.00	14,500.00
86	Eze Marcel Okoro	198,600.00	198,600.00
87	Ezem Ogechi	30,000.00	30,000.00
88	Nkeiruka Nnadi	450,450.00	450,450.00
89	Francisca Ohanwe	200,000.00	200,000.00
90	Igbo Justina	66,028.00	66,028.00
91	R. O. Ebere	61,900.00	61,900.00
92	Nwaogugwu P. A.	781,700.00	781,700.00
93	Nwaukwo Eric	4,622,438.00	4,622,438.00
94	H.R.H. Eze C.I.M. Duru	25,000.00	25,000.00
95	Osuorji B. C. C.	289,500.00	289,500.00
96	J. N. Nworgu	1,781,317.00	1,781,317.00
97	Hon. Helen Opara	925,000.00	925,000.00
98	Ihuoma Njoku	44,000.00	44,000.00
99	Rev. E. N. Eledoibe	26,000.00	26,000.00
100	Chidiebere Opara	150,000.00	150,000.00
101	Anyalemachi Polycarp	15,000.00	15,000.00

102	Polycarp Angela	5,000.00	5,000.00
103	Onyekwere Florence	30,000.00	30,000.00
104	Erunegbu e. O.	30,000.00	30,000.00
105	O. O. Osuji	5,100,000.00	5,100,000.00
106	Okere Ngozi. R.	70,000.00	70,000.00
107	Josih Nwosu	530,000.00	530,000.00
108	Dr. Odom Uchechukwu	200,000.00	200,000.00
109	Chief Udochukwu	60,000.00	60,000.00
110	Chief John Ken Ekworom	50,000.00	50,000.00
111	Nwaiwu Happiness	5,000.00	5,000.00
112	Sam Kamange Ijeoma	300,000.00	300,000.00
113	Chima Anamegbulem	60,000.00	60,000.00
114	Azuma Anthonia	60,000.00	60,000.00
115	Canice Ugwuonu	50,000.00	50,000.00
116	Oby Oparum (Chief)	25,000.00	25,000.00
117	Sunny Nwosu	50,000.00	50,000.00
118	Chief Udonna C.	50,000.00	50,000.00
119	Iwuoha Ogechi B.	50,000.00	50,000.00
120	Hon. Maria Mbakwe	245,200.00	245,200.00
121	Opara Clara	585,770.00	585,770.00
122	J. O. N. Ugochukwu	1,000,770.00	1,000,770.00
123	Onyekachi Catherine	20,000.00	20,000.00
124	Emeana Priscilia	7,000.00	7,000.00
125	Valentine Ugoh	38,500.00	38,500.00
126	Chris Oguanalam	97,218.00	97,218.00
127	Anayo J. C.	1,400.00	1,400.00
128	C. C. Eke	2,000.00	2,000.00
129	Ndukwu Joy O.	4,000.00	4,000.00
130	Justina Igbo	35,000.00	35,000.00
131	Rev. E. N. Oledichi	30,000.00	30,000.00
132	Ebube Anusiem	60,000.00	60,000.00
133	Igbokwe Maria	2,500.00	2,500.00
134	Amadi Christopher	3,000.00	3,000.00
135	Ahamefule Ike	8,000.00	8,000.00
136	J. C. Uzor	10,880,760.00	10,880,760.00
137	Samuel Anozie	566,150.00	566,150.00

138	Iwuoha Sabina	134,000.00	134,000.00
139	Robert Njoku	23,000.00	23,000.00
140	S N. Emenyeonu	262,000.00	262,000.00
141	Mrs. Florence Dike	2,653,400.00	2,653,400.00
142	Donatus Nwosu	581,550.00	581,550.00
143	Nwankwo Sylverline	5,000.00	5,000.00
144	L. I. Ndukwu	60,000.00	60,000.00
145	Okorie M. C.	6,384.00	6,384.00
146	Florence Mbamara	20,396.00	20,396.00
147	Wilfred Iwuji	10,000.00	10,000.00
148	Njokuoma C.	20,000.00	20,000.00
149	G. O C. Onumajuru	20,000.00	20,000.00
150	Amadi Gabriel	405,802.47	405,802.47
151	Rahoda Nwanne	264,726.30	264,726.30
152	Opara Lilian Ben	2,650,000.00	2,580,000.00
153	Onyegbule Ugo Camelita	426,188.44	426,188.44
154	Ihenacho Anothnia	2,548.36	2,548.36
155	Barr. (Mrs.) H.N. Onyemucheya	300,000.00	300,000.00
156	Nneji Priscilia	320,000.00	320,000.00
157	Nwogu Davidson	15,399.78	15,399.78
158	Harrieth Onyenachiya	30,000.00	30,000.00
159	Blessing Eronini	5,000.00	5,000.00
160	F C. Amadi	150,000.00	150,000.00
161	Emereonyekwe Louis	50,000.00	50,000.00
162	Njoku Chinyenwa	2,000.00	2,000.00
163	Osuoha Theresa	2,000.00	2,000.00
164	Levi Onyeji	111,820.00	155,120.00
165	Davidson Ehimene	2,000.00	2,000.00
166	Onyegbula Ugonna	2,000.00	2,000.00
167	Charles E. Abara	22,500.00	22,500.00
168	Angus Dungbo	5,670.00	5,670.00
169	Nwaozuzu Charity	2,000.00	2,000.00
170	Ezem Okechi	30,000.00	30,000.00
171	Iwegbu Justina	20,000.00	20,000.00
172	Dick M. U. C.	35,630.00	35,630.00
173	Chinwendu Opara	30,000.00	30,000.00

174	Hon. Nkeiruka Nnadi	100,000.00	100,000.00
175	Nwaeme O. C.	61,050.00	61,050.00
176	Ozor A. O.	1,580,000.00	1,580,000.00
177	Elufue Joseph	5,500.00	5,500.00
178	Oradu Charles	357,830.00	357,830.00
179	Oparaocha Charles	131,742.00	131,742.00
180	Barr. Anyadike A. O.	4,077,000.00	4,077,000.00
181	Dike Fidelis	175,460.00	175,460.00
182	Anyanwu Ndunagu V. C.	1,242,500.00	1,242,500.00
183	Achilike A E.	2,000.00	2,000.00
184	Hon. Njoku H.	1,290,000.00	1,290,000.00
185	Unaji A. O	443,900.00	443,900.00
186	Agwumoha Callistus	5,000.00	5,000.00
187	Okereke Victor	243,800.00	243,800.00
188	Eluchie Edith	41,720.00	41,720.00
189	Eneberisa G. C.	10,000.00	10,000.00
190	Onyegbule Julius	55,470.00	55,470.00
191	Ejiofor Charles	1,500.00	1,500.00
192	Anyanwu Nobert	102,880.00	102,880.00
193	Barr. Uwakwem, K. I.	21,580.00	21,580.00
194	Asonye Esther	258,832.18	258,832.18
195	Opara Benson	392,660.00	392,660.00
196	Kema P. O.	11,683.491.00	11,683.491.00
197	Irechukwu M. C.	1,415,000.00	1,415,000.00
198	Assai D. A.	95,000.00	95,000.00
199	Nwandu Jeff	15,346,145.00	15,346,145.00
200	Mbah Agatha O.	20,000.00	20,000.00
201	Opara Moudline	270,000.00	270,000.00
202	Nwafor O.Y.B.	427,000.00	427,000.00
203	Mmoka Francis	34,580.00	34,580.00
204	Egeonu Uloma	1,460.00	1,460.00
205	Usman Cupan	1,000,000.00	1,000,000.00
206	Ama Gloria	2,500.00	2,500.00
207	Ejimadu Celestine	592,120.00	592,120.00
208	Dibia Damian	14,090.00	14,090.00
209	Ekeanyanwu S. C.	5,000.00	5,000.00

210	Ulua Unaegbu	200.00	200.00
201	Njoku Collins	5,000.00	5,000.00
212	Duru Emmanuel	1,422,000.00	1,422,000.00
214	Ugochukwu D. I.	5,878,150.00	5,878,150.00
214	Anosike Rose C.	2,000.00	2,000.00
215	Aguoha T. N.	144,602.66	144,602.66
216	Agu V. N.	40,080.00	40,080.00
217	Iwunze Christopher	20,650.00	20,650.00
218	Nwadi G. C.	40,500.00	40,500.00
219	Onyema Janeth	5,000.00	5,000.00
220	Nwakaibe Jacinta	40,500.00	40,500.00
221	Ayozie U. C	1,536,780.00	1,536,780.00
222	Igbo C. N.	8,000.00	8,000.00
223	Orinta	2,500.00	2,500.00
224	Ekechukwu Obed	481,200.00	481,200.00
225	Barr. Ibeneme Njoku	900,700.00	900,700.00
226	Osuagwu, J. I.	10,000.00	10,000.00
227	Ejiogu Ursula	9,000.00	9,000.00
228	Achisim C. O	154,939.00	154,939.00
229	Anyiam Chinwe	2,500.00	2,500.00
230	Ndubuaku Rosita	112,000.00	112,000.00
231	Obialo Raymond	55,000.00	55,000.00
232	Nwalozie C N.	30,000.00	30,000.00
233	Akuwudike Stella	41,500.00	41,500.00
234	Asinobi Isabella	340,000.00	340,000.00
235	Ibiam C. C.	103,500.00	103,500.00
236	Osuagwu S. N.	190,590.00	190,590.00
237	Akalazu Charles	53,000.00	53,000.00
238	Osuji Akaku	1,240.00	1,240.00
239	Onuoha L. N.	5,000.00	5,000.00
240	Chilaka R. O.	10,000.00	10,000.00
241	Nwagbara Godwin	672.00	672.00
242	Ogu Mary Callista	30,285.00	30,285.00
243	Egwunatu U.A.C	20,000.00	20,000.00
244	C/man Advisory Committee	37,000.00	37,000.00
245	Nwagwu Onyema	5,000.00	5,000.00

246	Nwogu Maxwell	1,700.00	1,700.00
247	Nwobey Everistus O.	24,850.00	24,850.00
248	Ezewuike Eacheus	130,000.00	130,000.00
249	Anokwu P. J. K.	16,625,000.00	16,625,000.00
250	Izunazu B. C.	2,000.00	2,000.00
251	Uche Ronald	5,000.00	5,000.00
252	Uguoma R. O.	10,000.00	10,000.00
253	Ibeneme and others	200,000.00	200,000.00
254	Durueke C. O.	1,300.00	1,300.00
255	Onwusiri R. C.	5,700.00	5,700.00
256	Akponye J. A.	686,710.00	686,710.00
257	Duru Iheoma R. C.	144,637.00	144,637.00
258	Alaero G. A	26,004.00	26,004.00
259	Asuzo Mary Rose	20,000.00	20,000.00
260	Nwakezor C. N.	20,000.00	20,000.00
261	Onyemeziri Boniface	852.00	852.00
262	Ekwebelem S. I.	1,687.00	1,687.00
263	Ogoke C. S.	51,352.00	51,352.00
264	Onyenze Lambert	1,661.80	1,661.80
265	Ozuzu Mary Rose	76,000.00	76,000.00
266	Orji N.	124,427.99	124,427.99
267	Iwuagwu Tobias	2,625.00	2,625.00
268	Duru Cordelia	10,835.00	10,835.00
269	Oluigbo Jacinta	31,961.00	31,961.00
270	Ugorji Chinedu	463.00	463.00
271	Amadi R. N.	21,194.57	21,194.57
272	Anyanwu S. I.	121,424.00	121,424.00
273	Matthew Enwerem	40,733.00	40,733.00
274	Chimezie Callista	10,310.82	10,310.82
275	Alaetue C. C.	24,373.00	24,373.00
276	Agbaekwueme Uchenna	2,367.00	2,367.00
277	Madunobi R. N.	4,000.00	4,000.00
278	Nworgu R. N.	62,990.00	62,990.00
279	Ohaegbulem O. C.	5,856,000.00	5,856,000.00
280	Onyegbule Lucky Martina	5,746.00	5,746.00
281	Onuamanam Ben	7,400.00	7,400.00

282	Nwaopara Chinasa	1,644.00	1,644.00
283	Iwuchukwu Julius	227,500.00	227,500.00
284	Ogedengbe Abigeal	5,850.00	5,850.00
285	Kanu H. U.	72,484.66	72,484.66
286	Chieke C. A.	1,500.00	1,500.00
287	Mba E. N.	235,952.75	235,952.75
288	Onukwugha S. I.	3,000.00	3,000.00
289	Okono T. M. C.	890.00	890.00
290	Onuoha C. N	41,171.00	41,171.00
291	Nwosu Joseph	840.00	840.00
292	Dibia J. c.	552,625.00	552,625.00
293	Igbo F. O.	10,000.00	10,000.00
294	Anosike B. A.	1,691.00	1,691.00
295	Opara D C.	22,400.00	22,400.00
296	Akamamam D.J.E.	1,500.00	1,500.00
297	Ejiakaonye A. U.	95,500.00	95,500.00
298	Iwuchukwu	8,520.00	8,520.00
299	Nlemedim L.	105.00	105.00
300	Nwadike CN.C	235,590.00	235,590.00
301	Ekeoma C. U.	7,800.00	7,800.00
302	Obialor D. A.	55,800.00	55,800.00
303	Duru E.	17,000.00	17,000.00
304	Ozagwu L.	22,264.00	22,264.00
305	Ugorji Stella	4,978.00	4,978.00
306	Adefoseye Amos	25,000.00	25,000.00
307	Nwachukwu N. U.	40,299.30	40,299.30
308	Anofor Elizabeth	232,100.00	232,100.00
309	Ndinwenunu T. C.	155,550.00	155,550.00
310	Anufor A.B.U	387,353.32	387,353.32
311	Okoronkwo A. I.	51,300.00	51,300.00
312	Ajunwa C. O.	1,654,100.00	1,654,100.00
313	Okoronkwo C. E	35,550.00	35,550.00
314	Ugwuegbulem C E.	52,956.00	52,956.00
315	Ukah L. C.	150.00	150.00
316	Ekezie Sunday	121.00	121.00
317	Okorie R. A.	500.00	500.00

318	Ibero C. N.	3,000.00	3,000.00
319	Echemeazu C.	210.00	210.00
320	Akabuogu Bonnie	1,900.00	1,900.00
321	Chidozie G. D.	174,465.00	174,465.00
322	Kanu Orji A.	650.00	650.00
223	Ehirim P. O.	9,587.00	9,587.00
324	Umelor D. A.	535.00	535.00
325	Ogbonna F. S.	1,079.00	1,079.00
326	Onyewuchi John	200.00	200.00
327	Eke U. T.	18,230.00	18,230.00
328	Mbuku O. N.	1,575,000.00	1,575,000.00
329	Akunika E. U.	26,350.00	26,350.00
330	Oyebo Young	1,485.00	1,485.00
331	Njoku Theodore	150.00	150.00
332	Ufere N. N.	300.00	300.00
333	Abara I. N.	470.00	470.00
334	Uguoma O.R	66,985.00	66,985.00
335	Irechukwu I. I.	34,470.00	34,470.00
336	Iwuanyanwu R. N.	200.00	200.00
337	Musa Mohammed	70.00	70.00
338	Ndukwu E.	600.00	600.00
339	Ubochi R. N.	3,940.00	3,940.00
340	Nwazika S. A.	5,000.00	5,000.00
341	Okafor R. O.	7,000.00	7,000.00
342	Akabueze Benjamin E.	7,000.00	7,000.00
343	Onyeji Eugene	7,000.00	7,000.00
344	Onyemaobi Godson	2,000.00	2,000.00
345	Uzogba B. C.	2,000.00	2,000.00
346	Obiakonwa Anthony	2,000.00	2,000.00
347	Eke Alban	7,000.00	7,000.00
348	Orjinta Martina	187,270.00	187,270.00
349	Ibrahim Lawal A.	1,000.00	1,000.00
350	Ukalegbem Gelas	1,550.00	1,550.00
351	Ajoku I. O.	31,127.88	31,127.88
352	Osuala G. C.	34,900.00	34,900.00
353	Okoro U.	6,976.75	6,976.75

354	Ukalu Kingsley	20,000.00	20,000.00
355	Chukwumaobi E. C.	15,000.00	15,000.00
356	Orji Leticia	2,000.00	2,000.00
357	Onyemaucheya I N.	43,500.00	43,500.00
358	Arigbangba Femi Gabriel	1,500.00	1,500.00
359	Unegbu Francis	2,053.00	2,053.00
360	Nzejiogu W. U.	1,465.00	1,465.00
361	Egbumuche Goddy N.	6,606.00	6,606.00
362	Onyemucheya J. E.	118,000.00	118,000.00
363	Amadi C. A.	1,000.00	1,000.00
364	Owetta Emmanuel	11,000.00	11,000.00
365	Onyecheze C. N.	5,000.00	5,000.00
366	Nwuzuonu B. C.	4,770.00	4,770.00
367	Emmanuel Lawreta	1,000.00	1,000.00
368	Anumudu G. B.	29,788.00	29,788.00
369	Uzuma B. I.	13,500.00	13,500.00
370	Muomeje A. A.	5,200.00	5,200.00
371	Nwelenjoku Polycarp	10,000.00	10,000.00
372	Okoro C.O.C.	1,555,200.00	1,555,200.00
373	Uzuzu Ukachi	18,000.00	18,000.00
374	Nnaji Sampson	15,280.00	15,280.00
375	Nnochim F. D.	5,450.00	5,450.00
376	Tete B. C.	215,660.00	215,660.00
378	Onyekachi P. C.	25,000.00	25,000.00
379	Njoku C. C.	200,000.00	200,000.00
380	Okebata S. C.	280,000.00	280,000.00
381	Nwokoro Paulinus N.	6,000.00	6,000.00
382	Onyedike E. N.	2,000.00	2,000.00
383	Duruji Mike	2,500.00	2,500.00
384	Udeze C. C.	450,367.45	450,367.45
385	Ihejirika S. I.	3,500.00	3,500.00
386	Nwokocha Emmanuel	7,000.00	7,000.00
387	Ohanyere Bridget	3,451.00	3,451.00
388	Mberekpe B. C.	1,500.00	1,500.00
389	Anyadike E. U.	955,750.00	955,750.00
390	Nwosu Sam	33,000.00	33,000.00

391	Ucheoma Chibuzor	2,924,187.41	2,924,187.41
392	Omenuju Abel	33,000.00	33,000.00
393	Njoku Robert	33,000.00	33,000.00
394	Onuoha Ngozika	543,000.00	543,000.00
395	Ekeoma Raymond	33,000.00	33,000.00
396	Ebenze Bourdrihim	33,000.00	33,000.00
397	Anokua Fidelis A. I.	485,830.00	485,830.00
398	Nwokobia Silas	6,950.00	6,950.00
399	Ayo Mercy	8,000.00	8,000.00
400	Okoro C. U.	35,000.00	35,000.00
401	Akubuiro Charles	7,550.00	7,550.00
402	Chimezie Iheanyi	3,146,790.00	3,146,790.00
403	Odueze D. O.	945,520.00	945,520.00
404	Ugwunebo M. C.	10,200.00	10,200.00
405	Anumudu Okey	1,000.00	1,000.00
406	Emelibe C. C.	13,200.00	13,200.00
407	Ajaero Edith	10,500.00	10,500.00
408	Tishi Kwanya B.	3,300.00	3,300.00
409	Chigbu I. Cletus	0.00	2,000.00
410	Nwaoha D. C.	35,000.00	35,000.00
411	Otuonye joy	100,417.00	100,417.00
412	Nwaogu Gregory	3,000.00	3,000.00
413	Ezike C. C.	52,200.00	52,200.00
414	Maduka Franca	34,425.00	34,425.00
415	Onwumere Adline	2,000.00	2,000.00
416	Nwobu Ijeoma	3,000.00	3,000.00
417	Etto, G.	2,000.00	2,000.00
418	Ikpa M. A.	1,000.00	1,000.00
419	Falia M. Lemo	2,000.00	2,000.00
420	Ohanaka Chinasa	150.00	150.00
421	Nwakwe A. O.	10,000.00	10,000.00
422	Opara R. I.	3,000.00	3,000.00
423	Okorie Vitalis	1,030.00	1,030.00
424	Nnakaoghu C N.	3,000.00	3,000.00
425	Nwaopara E.	2,000.00	2,000.00
426	Ajero Emelda	8,500.00	8,500.00

427	Lukeman Ahmed	3,000.00	3,000.00
428	Arumkue A. A.	185,000.00	185,000.00
429	Onyekwere, O.	3,000.00	3,000.00
430	Egwim I. D	1,908,500.00	1,908,500.00
431	Okoronkwo C. E.	700.00	700.00
432	Chinwendu Maurice	5,500.00	5,500.00
433	Okere C. C.	44,308.00	44,308.00
434	Ahaonu M.	26,600.00	26,600.00
435	Onwuzuruike A. A.	27,000.00	27,000.00
436	Onyeji K. C.	305,000.00	305,000.00
437	Anyanwu B. I.	90,000.00	90,000.00
438	Odikpe Maria	50,000.00	50,000.00
439	Chukwu G. I.	490,000.00	490,000.00
340	Irofuala Godwin	236,000.00	236,000.00
341	Okeke F. N.	30,000.00	30,000.00
442	Alamaji I. D.	1,000.00	1,000.00
443	Iwuchukwu J. C. U.	257,000.00	257,000.00
444	Egeoma G O.	900,000.00	900,000.00
445	Chief Azubuike Nwosu	105,000.00	105,000.00
446	Durueburuo N. F. A.	44,500.00	44,500.00
447	J. A. Chukwuogu	717,000.00	717,000.00
448	Genevive Emepue	25,000.00	25,000.00
449	Ozioma D. Egwim	20,000.00	20,000.00
450	Chidi Akim Tochukwu	454,000.00	454,000.00
451	Sylverster Unakalamba	170,000.00	170,000.00
452	Nwadozie Godwin	444,000.00	444,000.00
453	Prince Onunwa	2,350,000.00	2,350,000.00
454	Evan Ezerebo	100,000.00	100,000.00
455	Prince Iwunze E. C.	20,000.00	20,000.00
456	Emmanuel Ejimadu	1,564,700.00	1,564,700.00
457	Ukwuegbu A. E.	29,790.00	29,790.00
458	Adesina Eunice	2,000.00	2,000.00
459	Onwumere, L. A.	280,000.00	280,000.00
460	Anosike Rose C.	20,000.00	20,000.00
461	Onyekere C. A.	4,730.00	4,730.00
462	Madu, T. I.	750.00	750.00

463	Eke, G.	2,074.061.00	2,074.061.00
464	Ihentuge Ahioma F.I.D.	13,752.00	13,752.00
465	Nnana Churchhill	798.00	798.00
466	Iwuoha, P. C.	3,063.00	3,063.00
467	Einyasi J.	70.00	70.00
468	Onwuama, R. U.	200,520.00	200,520.00
469	Nwahamma, C. N.	5,000.00	5,000.00
470	Ogbonna James	2,500.00	2,500.00
471	S. O. Onyekwere	10,630.00	10,630.00
472	Ndikwu Julian	30,000.00	30,000.00
473	Ewuziem C. O.	3,000.00	3,000.00
474	P. Opara	10,000.00	10,000.00
475	Irodoro Sam	3,620.00	3,620.00
476	Osuoha Vitalis	4,300.00	4,300.00
477	Emereole G.	400.00	400.00
478	L. G. Nwagbaeze	12,600.00	12,600.00
479	A. C. Nwanebo	24,000.00	24,000.00
480	Amaefule Tina	13,500.00	13,500.00
481	C.B.I. Onyia	550.00	550.00
482	P. A. Nwachukwu	8,200.00	8,200.00
483	Njiribeako Vitalis	400.00	400.00
484	Ucheghara Chuks	38,200.00	38,200.00
485	Adindu Ifeanyi	7,000.00	7,000.00
486	Ikemegbu Evans	16,740.00	16,740.00
487	Oguzie Edith	500.00	500.00
488	Agim , L. R. C.	2,530.00	2,530.00
489	H. C. Nwike	23,000.00	23,000.00
490	Okere Rosemary	70,290.00	70,290.00
491	P. C. Amako	13,000.00	13,000.00
492	Emeghara Victoria	2,000.00	2,000.00
493	B. N. Amadiegwu	2,500.00	2,500.00
494	Nzeako Okechukwu	200.00	200.00
495	Onwunaka Sam	20,000.00	20,000.00
496	Niger Optical	50,700.00	50,700.00
497	Ahanaotu Rebecca	15,790.00	15,790.00
498	Becon Egwunato	100,000.00	100,000.00

499	Duru Casmir	5,993.00	5,993.00
500	Onyegbule Ugonna	10,000.00	10,000.00
501	Ironed Eugene	50,000.00	50,000.00
502	Ihesinulor Mbadiwe	265,000.00	265,000.00
503	Azubuike Nwoke	258,500.00	258,500.00
505	Joseph Eltuna	12,000.00	12,000.00
505	Theodore Osieke	8,000.00	8,000.00
506	Nnanna Stella	50,000.00	50,000.00
507	Barr. Ikwoibene Chinyere	150,000.00	150,000.00
508	Njoku Chinyere	10,000.00	10,000.00
509	Oliver Ozor N.	14,652.00	14,652.00
510	Martina Nwaorinta	14,652.00	14,652.00
511	Ohaneke Chika	10,878.00	10,878.00
512	Nosiri M.	160,000.00	160,000.00
513	Eddy Onyema	400,000.00	400,000.00
514	Osuchukwu H. I.	20,000.00	20,000.00
515	Duru Cordelia	12,728.00	12,728.00
516	Uzoagba Ogechi	34,572.00	34,572.00
517	Ezeala S. E.	3,500.00	3,500.00
518	Ugochi Ebosim	15,000.00	15,000.00
519	Chuks Ogu	25,970.00	25,970.00
520	Osinobi Charles	6,638,000.00	6,638,000.00
521	Dr. Marcel Okoro	525,600.00	525,600.00
522	Ogechi Mereole	25,000.00	25,000.00
523	J. C. Okereke	3,737,800.00	3,737,800.00
524	Maxnate Iwuagwu	10,420,000.00	10,420,000.00
525	Moses Oguriole	60,000.00	60,000.00
526	P. Iweho	30,000.00	30,000.00
528	Bencon Duru	65,000.00	65,000.00
529	Chidi Nwaneri	50,000.00	50,000.00
530	Prince Adol Nwosu	50,000.00	50,000.00
531	Osioma Egwim	50,000.00	50,000.00
532	Godwin Osuagwu	50,000.00	50,000.00
533	J. E. Okafor	190,000.00	190,000.00
534	Jude Okereke	15,000.00	15,000.00
535	Kanu, I. M.	20,000.00	20,000.00

536	Florence Onwumere	60,000.00	60,000.00
537	Fidelis Ihentuge	60,000.00	60,000.00
538	Ekiba Blessing	74,500.00	74,500.00
539	Nkeiruka Nnadi	450,000.00	450,000.00
540	Francisca Ohanwe	200,000.00	200,000.00
541	HRH Eze C.I.M. Duru	25,000.00	25,000.00
542	S. A. Ekeruo	22,250.00	22,250.00
543	Emendonye	20,000.00	20,000.00
544	Nkechi Ohanwe	250,000.00	250,000.00
545	Nwankwo Eric	6,628,438.00	6,628,438.00
546	J. N. Nworgu	1,781,317.00	1,781,317.00
547	Okomegbe Cecilia	5,000.00	5,000.00
548	Okoroji J. C.	8,500.00	8,500.00
549	Hon. Josiah Nwosu	80,000.00	80,000.00
550	Asotibe Elinice	15,000.00	15,000.00
551	Hon. Uzoigwe Obinna	20,000.00	20,000.00
552	Amaechi Christiana	130,000.00	130,000.00
553	Ifeanyi Ihemadu	25,000.00	25,000.00
554	Chinyere Ohamadu	40,000.00	40,000.00
555	Boniface Agwa	80,000.00	80,000.00
556	Amaechi Jovita	6,000.00	6,000.00
557	Rufus Izuazu	35,000.00	35,000.00
558	C. A. Iwuanyanwu	730,000.00	730,000.00
559	Lolo S. Osueke	561,346.58	561,346.58
560	Akuwudike B. C.	2,588,500.00	2,588,500.00
561	Uchegbulem Gladys	30,000.00	30,000.00
562	B. C. Chikwu	74,110.00	74,110.00
563	M. C. Ndicom	15,000.00	15,000.00
564	Osuji S. C.	2,301,266.00	2,301,266.00
565	Uwakwe E. E.	989,000.00	989,000.00
566	Agwuakwe Alban	10,000.00	10,000.00
567	Onuoha Juliet	130,000.00	130,000.00
568	Charles Osuagwu	280,000.00	280,000.00
569	Olivia Danila	115,000.00	115,000.00
570	Chief Nwachukwu Onyema	900,000.00	900,000.00
571	Okafor Laz	50,000.00	50,000.00

572	Donatus Uwa	8,000.00	8,000.00
573	Ehirim B. O.	202,000.00	202,000.00
574	Nwachukwu Charles J.	140,000.00	140,000.00
575	Nze H.U. Ikegwumka	24,400.00	24,400.00
576	Engr. Sylvester Amah	1,450,000.00	1,450,000.00
577	Constancia Obi	35,000.00	35,000.00
578	Barr. Onyemucheya H. N.	35,000.00	35,000.00
579	Chief Kopara Nwachukwu	3,200,000.00	3,200,000.00
580	Agogbuo Darlington	400,000.00	400,000.00
581	Nwakwem K. I.	120,000.00	120,000.00
582	Dennis Amah	50,000.00	50,000.00
583	Tina Albert	1,078,038.17	1,078,038.17
584	Engr. Azodo I. A.	5,403,100.00	5,403,100.00
585	Nwebue F. U. P.	90,000.00	90,000.00
586	P. C. Nkachukwu	156,594.93	156,594.93
587	Ibe S. O.	450,000.00	450,000.00
588	Tshally Okeke	3,020,000.00	3,020,000.00
589	Nzeka Emeka	105,000.00	105,000.00
590	Ogechi John Okere	6,656,500.00	6,656,500.00
591	Anayo Ekeocha	20,000.00	20,000.00
592	Onyegbule Vincent	1,495,163.04	1,495,163.04
593	Ekeh Levi	68,000.00	68,000.00
584	Njagwu M. N.	1,730,000.00	1,730,000.00
595	John-Kay Ewurum	700,000.00	700,000.00
596	Onyema Nwachukwu	900,000.00	900,000.00
597	Achilike Williams	209,000.00	209,000.00
598	Hon. Ozuzu Osondu	150,000.00	150,000.00
599	Hon. Jovita Ezihe	5,000.00	5,000.00
600	Egbuchilem Fidel	30,000.00	30,000.00
601	Ukpabi Uche	130,000.00	130,000.00
602	Ebo Eugene O.	1,045,000.00	1,045,000.00
603	Osuji Chinyere	30,000.00	30,000.00
604	Miriam Nwachukwu	400,000.00	400,000.00
605	Ezendu Okey	1,802,000.00	4,885,000.00
606	Egere Ndubuisi	7,800.00	7,800.00
607	Unaegbu J. N.	4,200.00	4,200.00

608	Chidi Ohaka	75,000.00	75,000.00
609	Ogazi Cecilia	355,000.00	355,000.00
610	Ugo Valentine	65,000.00	65,000.00
611	Uchenna Ogadinma	129,000.00	129,000.00
612	C. A. Iwuanyanwu	480,000.00	480,000.00
613	Echeruo Augustina	10,000.00	10,000.00
614	Iwuanadi Adolphus	10,000.00	10,000.00
615	Asusu E. N. (Mrs.)	500,000.00	500,000.00
616	Otagbara Peter	50,000.00	50,000.00
617	Nwosu C.	178,500.00	178,500.00
618	Hyman Ejiogu	30,000.00	30,000.00
619	Anukam F. C.	10,000.00	10,000.00
620	Barr. C. M. Iwu	3,550,000.00	3,550,000.00
621	Igwe C. C.	4,064,000.00	4,064,000.00
622	Dike N Elelam	10.000.00	10.000.00
623	Njoku H. I. C.	40,000.00	40,000.00
624	Uwakwe E, E,	30,000.00	30,000.00
625	Mbam F. O.	23,000.00	23,000.00
626	Onyeka C.J.C.	30,000.00	30,000.00
627	Njoku Loveline	50,000.00	50,000.00
628	Madumere Maria G.	100,000.00	100,000.00
629	Vincent Umezuruike	24,000.00	24,000.00
630	Uzor Amaefule	20,000.00	20,000.00
631	Ibeawuchi Nkechi	40,000.00	40,000.00
632	Jamike Joy	423,000.00	923,000.00
633	Ukwuoma P. E.	870,275.00	870,275.00
634	Onwuegbuchulem T. C.	534,110.00	534,110.00
635	Ekeanyanwu Uzoma	576,000.00	576,000.00
636	Nwanikpa Charles	24,000.00	24,000.00
637	Osuigwe B. O.	123,000.00	123,000.00
638	Atumonyego Victoria	24,000.00	24,000.00
639	Barr. Emma Iheanakwe	101,800.00	101,800.00
640	Emenyeonu S.M.N	226,735.00	226,735.00
641	D. O. O. Onyakelome	100,000.00	100,000.00
642	Nneke Godwin K.	216,958.00	216,958.00
643	Okoro Chinyere	10,000.00	10,000.00

644	Izima Ngozi	325,000.00	325,000.00
645	Uzowuihe F. O.	160,000.00	160,000.00
646	Ugochukwu J.O.N.	295,000.00	275,000.00
647	I. D. Onyenanu	1,358,800.00	1,358,800.00
648	Onunkwo, E. E.	70,000.00	70,000.00
649	Ododo Ijeoma	60,000.00	60,000.00
650	Engr. Nkemakolam Emma	42,737,044.00	42,732,044.00
651	Ugwuloka T. C.	162,000.00	157,000.00
652	Nwaimo Chinwe	612,701.55	612,701.55
653	Nwaka Dozie	2,995,000.00	2,995,000.00
654	Leticia A. Iwu	113,000.00	113,000.00
655	Ubah Kingsley	237,500.00	237,500.00
656	Elemba Ego	25,000.00	25,000.00
657	Duru Uchenna	43,000.00	43,000.00
658	Nwachukwu C. J.	204,000.00	204,000.00
659	Barr. Ngozi Etto	299,850.00	299,850.00
660	Dr. Nnah Patrick I.	750,000.00	750,000.00
661	Njoku A. C.	594,700.00	594,700.00
662	Manu P. C.	321,350.00	321,350.00
663	Opara Chinyere N.	1,009,700.00	1,320,500.00
664	Osuji Moses	133,000.00	133,000.00
665	Ikechukwu Okoronkwo	8,000.00	8,000.00
666	Nwachukwu Anthonia	25,000.00	25,000.00
667	Anyalewuchi Polycarp	6,000.00	6,000.00
668	Osuoha Vitalis	80,000.00	80,000.00
669	Amah C.	150,000.00	150,000.00
670	Nwachukwu C. J.	7,000.00	7,000.00
671	Ikechukwu Okoronkwo	8,000.00	8,000.00
672	Umezuruike Vincent	4,060.00	4,060.00
673	Hon. Obinna Uzoigwe	450,000.00	450,000.00
674	Njoku Anslem	134,650.00	134,650.00
675	Emesibe Rowland	139,500.00	139,500.00
676	Uwakwe Christian	16,000.00	16,000.00
677	Chigbu Cletus	(2,000.00)	246,000.00
678	Ibezim Obiageli	215,000.00	215,000.00
679	Onuoha A. I.	6,900.00	6,900.00

680	Ugorji Ethelbert	(1,608,800.00)	1,475,800.00
681	Osuji David	56,000.00	56,000.00
682	Nwoho C. N.	16,000.00	6,000.00
683	Chizoma B. Nwaogu	155,000.00	155,000.00
684	Adii Rita	1,407,000.00	1,407,000.00
685	Eleonye Romanus	8,000.00	8,000.00
686	Uzii Chijioke	-	4,883,280.00
687	Nwaimo Uloaku O.	212,334.75	212,334.75
688	Udenko Val.	80,000.00	80,000.00
689	Orisakwe T. C.	-	177,000.00
690	Ukeoma Nkemakolam	8,520.00	8,520.00
691	Osuji Ngozi Chuks	467,000.00	467,000.00
692	Nwigwudu Mary C.	12,000.00	12,000.00
693	Azuatalam Rophona U.	10,000.00	10,000.00
694	Onyeneke Henry D.	10,000.00	10,000.00
695	Hon. Ukeoma Raymond	21,900.00	21,900.00
696	Onyeka Chizzy J. C.	10,000.00	10,000.00
697	Owuama Ijeoma N.	(112,,000.00)	20,000.00
698	Elemamba Ego	15,000.00	15,000.00
699	Nwaike Chris	1,530,000.00	1,530,000.00
700	Ugwuloka T.C.	101,000.00	101,000.00
701	Chijioke Uzii	1,036,720.00	1,133,000.00
702	Njoku Anselem	150,000.00	150,000.00
703	Barr. Chris Nwabia	4,578,000.00	4,578,000.00
704	Dr. O.E. Ozumba	20,000.00	20,000.00
705	Orisakwe T.C.	742,000.00	1,150,000.00
706	Amadi Gabriel	72,000.00	57,000.00
707	Isiguzo Prisilia .N.	30,000.00	30,000.00
708	Rita Achu	70,900.00	70,900.00
709	B.O. Osugwe	35,500.00	35,500.00
710	Onyenekwe Henry .D.	26,000.00	26,000.00
711	Okorie Pepetua	5,000.00	5,000.00
712	Egbuchulam Polycarp	(43,000.00)	27,000.00
713	Rowland Ibecheozor	10,000.00	10,000.00
714	Igbojekwe R.N.	50,000.00	50,000.00
715	Uzowuike F.O.	5,000.00	5,000.00

716	Ethelbert Ugorji	0.00	20,000.00
717	Uba Kingsley	25,000.00	25,000.00
718	Jamike Joy	40,000.00	40,000.00
719	Nwaukogo Patricia	5,000.00	5,000.00
720	Ugochukwu Oluchi	5,000.00	5,000.00
721	Azuoma Chinagoro	1,500,000.00	0.00
722	Stephen Odoemena	160,000.00	0.00
723	Ukaegbu Ngozi Gladys	1,515,000.00	0.00
724	Kelechi Ejikonye	522,700.00	0.00
725	Anyalewechi Polycarp	8,500.00	0.00
726	Ononiwu Ogechi	23,000.00	0.00
727	Duru Appolonia	18,000.00	0.00
728	Bathram Nnawuhe	45,000.00	0.00
729	Collins Ugorji	500,000.00	0.00
730	A.C. Agubosim	15,000.00	0.00
731	Akudo Onugha	260,000.00	0.00
732	Alumony Ego	(50,000.00)	0.00
733	Ogbodi Geraldine	(90,0000.00)	0.00
	Sub Total Personal Advances	385,917,944.54	396,432,344.54
	Grand Total Service Advances	385,917,944.54	396,432,344.54

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	32,072,152.50	32,072,152.50	0.00	32,072,152.50
	Value Added Tax (VAT) & (WHT)	38,610,705.11	16,495,239.55	22,115,465.56	38,610,705.11
	Education Levy	145,500.00	0.00	145,500.00	145,500.00
	Capitation Rate	13,300.00	0.00	13,300.00	13,300.00
	Edu, Infrastructral Revival Fund	238,119.31	0.00	238,119.31	238,119.31
	Imo Foundation	946,999.77	0.00	946,999.77	946,999.77
	Sub-Total Unremitted Taxes	**72,028,776.69**	**48,567,392.05**	**23,461,384.64**	**72,028,776.69**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	507,759.39	0.00	507,759.39	507,759.39
	NULGE Welfare	0.00	0.00	0.00	0.00
	Staff Welfare Dues	1,264,682.36	0.00	1,264,682.36	1,264,682.36
	MHWU	328,576.96	0.00	328,576.96	328,576.96
	NANNM	478,394.80	0.00	478,394.80	478,394.80

	Drivers Union Dues	24,140.00	0.00	24,140.00	24,140.00
	Information Welfare	5,802.00	0.00	5,802.00	5,802.00
	Traditional Rulers Welfare	75,300.00	0.00	75,300.00	75,300.00
	NACHPN Dues	197,702.23	0.00	197,702.23	197,702.23
	PRS Welfare	17,100.00	0.00	17,100.00	17,100.00
	Finance Welfare	20,700.00	0.00	20,700.00	20,700.00
	Admin Welfare	1,390.00	0.00	1,390.00	1,390.00
	Sub-Total Unremitted Deductions	**2,921,547.74**	**0.00**	**2,921,547.74**	**2,921,547.74**
	Grand Total Unremitted Deductions	**74,950,324.43**	**48,567,392.05**	**26,382,932.38**	**74,950,324.43**

16	**DEPOSITS:**	**2018** **₦'m**	**2017** **₦'m**
1	UNT	152,336.00	152,336.00
2	PTF	6,007.23	6,007.23
3	IT Students	226,000.00	226,000.00
4	Njoku Akwango	14,914.03	14,914.03
5	Barr. John Ezebunwa	310,000.00	310,000.00
6	ROMIX	300,000.00	300,000.00
7	IMO 1998 FUND	690,328.43	690,328.43
8	Retention Fee	13,066.74	13,066.74
9	Survival Levy	22,500.00	22,500.00
10	Recovery of Housing Loan	2,101.66	2,101.66
11	Fertilizer Fund	1,397.00	1,397.00
12	Skill Acquisition	6,000.00	6,000.00
13	Councillorship Candidates	10,000.00	10,000.00
14	Airport Appeal Fund	1,092.00	1,092.00
15	IMHA	10,000.00	10,000.00
16	Sundry Corper's	10,000.00	10,000.00
17	Ejiogu Bonaventure	54,893.80	54,893.80
18	Oguoma Chinedu	6,910.00	6,910.00
19	Samuel P. Rebok	20,000.00	20,000.00
20	E. U. Ugwuegbulam	84,327.07	84,327.07
21	Iwuagwu Martin	85,970.00	85,970.00
22	Sundry Temporary Staff	60,000.00	60,000.00
23	Sundry Executive Staff	200,000.00	200,000.00
24	Mbaitoli Local Govt.	9,135.27	9,135.27
25	Adult Education	1,500.00	1,500.00
26	Agric. Loan Refund	542.00	542.00
27	Ahunanya A.	2,258.00	2,258.00
28	Ononuju Edward	1,000.00	1,000.00
29	Engr. Echolike M. C.	150.00	150.00
30	Mrs. Onyedinaka	14,319.00	14,319.00
31	Onyia C.B.I.	2,160.00	2,160.00
32	Nwosu I. M.	956.72	956.72
33	Nwokocha R. C.	32,004.00	32,004.00
34	Dibia J. C.	706.68	706.68
35	Nwogu Gregory	1,349.41	1,349.41
36	Okenwa E. O.	212.04	212.04
37	Nwachukwu E. N.	6,390.83	6,390.83
38	Uchehara U. C.	8,159.76	8,159.76

39	Edoziem B. A.	198.35	198.35
40	Mamiba F. C.	935.04	935.04
41	Nwachukwu P. C.	20,767.83	20,767.83
42	Achugwo Zaphaniah	11,400.00	11,400.00
43	P. A. Otumbari	23,500.00	23,500.00
44	Iminze Steve	42,750.00	42,750.00
45	Ajunwa C. O.	13,939.59	13,939.59
46	Agoke C. S.	2,981.00	2,981.00
47	Political Party Deductions	186,000.00	186,000.00
48	Ejiofor C. E.	4,336.00	4,336.00
49	Iwuajoku Loveth	60,800.00	60,800.00
50	Umunakwe Charity	3,000.00	3,000.00
51	Njoku Grace	4,000.00	4,000.00
52	Dike M. O.	2,000.00	2,000.00
53	Anuonye Maureen	3,523.00	3,523.00
54	Okoroafor D. N.	176,000.00	176,000.00
55	Unclaimed Allowance	58,024,52	58,024,52
56	Ndubueze S. N.	8,129.08	8,129.08
57	Uchendu Theresa	398.32	398.32
58	Okoro Chinwe	288.96	288.96
59	Elder Anumikane F. I.	33,766.80	33,766.80
60	Alamezie Felix	48,000.00	48,000.00
61	Nwadike Wilfred	39,426.00	39,426.00
62	Ahunonye J. A.	4.46	4.46
63	Nwosu Chukwuneme	5,982.28	5,982.28
64	Durumaku Adeline	3,290.56	3,290.56
65	Chigbu Cletus	28,817.95	28,817.95
66	Uchendu Gospel	3,390.56	3,390.56
67	Iheancho Elizabeth	5,872.50	5,872.50
68	Nwaogu Maxwell	2,411.10	2,411.10
69	Nduka Juliana	5,872.50	5,872.50
70	Eshiogu Mathew	4,403.46	4,403.46
71	Nwogu Cletus	797.64	797.64
72	Hon. Asuzu S. U.	50,190.00	50,190.00
73	Uha Auto. Community	325,000.00	325,000.00
74	Eze Samuel O. Ugbuaja	175,000.00	175,000.00
75	Awuzie Samuel	21,877.40	21,877.40
76	Anosike Martins	21,957.40	21,957.40
77	Dibia Damian	5,019.35	5,019.35
78	Nwosu Danatus	5,669.35	5,669.35
79	Osuorie Damian	25,466.75	25,466.75
80	Ekechukwu Obed	31,846.10	31,846.10
81	Ngerem Samuel	10,585.20	10,585.20
82	Opara Patricia	32,712.00	32,712.00
83	Ehiemere Darideon	23,045.20	23,045.20
84	Njoku Ugochukwu	33,035.45	33,035.45
85	Umuezuruike Vincent	24,446.75	24,446.75
86	Emesibe Rowland	26,344.75	26,344.75
87	Azuatalam Nnenne	29,045.20	29,045.20
88	Ezeogu Julius	28,346.75	28,346.75
89	Nwama Ann	29,045.20	29,045.20
90	Ekeanyanwu Uzoma	29,045.20	29,045.20
91	Obilor Augustine	28,345.75	28,345.75
92	Akuchie Emmanuel	32,714.80	32,714.80

93	Onwumere Florence	5,602.70	5,602.70
94	Elufule Joseph	29,980.80	29,980.80
95	Onyegbule J. C.	27,113.50	27,113.50
96	Nzeako Okechukwu	29,980.00	29,980.00
97	Okeji Veronica	32,778.40	32,778.40
98	Okoroji Julius	24,118.40	24,118.40
99	Igbo Justina	31,517.60	31,517.60
100	Mbamara Florence	32,778.40	32,778.40
101	Eronini Elizabeth	32,778.40	32,778.40
102	Okwara Rita	38,341.20	38,341.20
103	Nwaozuzu Charity	35,126.35	35,126.35
104	Enwere Cinwendu	32,779.40	32,779.40
105	Onyegbule Charles	32,018.40	32,018.40
106	Osuji Moses	24,278.40	24,278.40
107	Okorie Johnbull Onyekachi	99,600.00	99,600.00
108	Uche Christogonus	41,085.45	41,085.45
109	Dibulo Joysmart	34,985.20	34,985.20
110	Ugbomu Gloria	60,000.00	60,000.00
111	Ezebara Leticia	39,325.20	39,325.20
112	Ugochukwu Juliana	29,325.20	29,325.20
113	Ahanotu Rebecca	29,045.20	29,045.20
114	Ibeh T N	15,668.00	15,668.00
115	Onuoha Danatus	33,712.65	33,712.65
116	Nkaru Ferdinand	28,392.00	28,392.00
117	Azubuike Augustine	29,045.20	29,045.20
118	Unclaimed salaries / allowances	38901,973.42	0.00
119	Okoronkwo Ikechukwu	29,045.20	29,045.20
120	Dibia Eunice	29,325.20	29,325.20
121	Motorcycle Loan	(318,321.90)	(318,321.90)
122	Obioha Stella	14,295.00	14,295.00
123	Iregbulem Angelina	29,045.10	29,045.10
124	Eze Ngozi	4,700.00	4,700.00
125	Nwosu Kingsley	20,000.00	20,000.00
126	Chinagorom Perpetual	14,295.00	14,295.00
127	Oguike Celine	30,000.00	30,000.00
128	Acho Chukwuemeka	(45,125.00)	(45,125.00)
129	Political Office Holders	3,800.00	3,800.00
130	Unclaimed Deposit	1,344,518.40	1,344,518.40
131	Amacon LTD	33,334.00	33,334.00
132	Okorie N & P. Chinagorom	554,622.23	554,622.23
133	Anthonia Okafor & Others	208,790.55	208,790.55
	Total Deposits	**45,866,107.02**	**6, 964, 133.60**

SUPPLEMENTARY NOTES

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	69,109,591.17	26,386,099.60	4,863,652.33	39,556,594.16	**139,915,937.26**
2	February	35,577,938.07	29,386,099.60	4,863,652.33	39,556,594.16	**109,384,284.16**
3	March	34,330,369.58	26,386,099.60	4,863,652.33	39,556,594.16	**105,136,715.67**
4	April	34,503,760.64	29,386,099.60	4,863,652.33	39,556,594.16	**108,310,106.73**
5	May	2,340,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**73,146,346.09**
6	June	40,661,462.29	29,386,099.60	4,863,652.33	39,556,594.16	**114,467,808.38**
7	July	600,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**71,406,346.09**
8	August	112,060,502.84	29,386,099.60	4,863,652.33	39,556,594.16	**185,866,848.93**
9	September	88,915,035.05	26,386,099.60	4,863,652.33	39,556,594.16	**159,721,381.14**
10	October	40,026,438.69	29,386,099.60	4,863,652.33	39,556,594.16	**113,832,784.78**
11	November	102,868,408.52	26,386,099.60	4,863,652.33	39,556,594.16	**173,674,754.61**
12	December	142,041,525.98	29,386,099.60	4,863,652.33	39,556,594.16	**215,847,872.07**
	Total	**703,035,032.83**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,588,711,185.91**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	182,400.00	354,700.00
	February	230,000.00	163,300.00
	March	404,500.00	296,100.00
	April	86,100.00	142,900.00
	May	753,300.00	736,000.00
	June	136,700.00	126,100.00
	July	145,300.00	1,142,487.20
	August	180,900.00	1,012,328.40
	September	151,600.00	631,236.50
	October	643,700.00	376,725.90
	November	1,743,100.00	758,698.73
	December	169,700.00	11,565,825.96
	Total	**4,827,300.00**	**17,349,582.69**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF NGOR OKPALA

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ngor Okpala Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ngor Okpala Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Ngor Okpala Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.



Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Ngor Okpala Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.





_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF NGOR OKPALA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Ngor Okpala Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Ngor Okpala Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Ngor Okpala Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu, MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,743,163,490.00	Statutory Allocation from JAAC	1	1,687,872,411.64	854,533,252.27
11,975,040.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
		3		
6,630,000.00	Capitation Rate		0.00	0.00
12,250,000.00	Property Rate		870,000.00	0.00
61,738,400.00	Licenses, Fines, Fees and Royalty		3,062,100.00	1,837,150.00
41,500,000.00	Earnings from Commerce		0.00	0.00
4,000,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,159,858,700.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
4,041,115,630.00	**Total Revenue**		3,932,100.00	1,892,150.00
	Total Inflow from Operating Activities (A)		1,691,804,511.64	856,425,402.27
	Payments:			
800,288,790.00	Personnel Cost	5	924,479,837.65	666,241,077.11
45,327,000.00	Overhead Cost	6	53,646,170.63	95,619,149.13
0.00	Sec. Vote	7	15,800,000.00	9,450,000.00
0.00	Integrated Farm Projects	8	0.00	96,000.00
3,179,387,580.00	Capital Expenditure	9	691,187,754.26	103,609,200.70
0.00	Interest Payment		0.00	0.00
4,025,003,370.00	**Total Outflow from Operating Activities (B)**		1,685,113,762.54	875,015,426.94
16,112,260.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**6,690,749.00**	**(18,590,024.67)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00

0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		6,690,749.00	**(18,590,024.67)**
0.00	**Cash and its Equivalent as at 1/1/18**		3,165,886.17	**21,755,910.84**
0.00	**Cash and its Equivalent as at 31/12/18**		9,856,635.27	**3,165,886.17**

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	1,070,408.00	1,916,741.00
Bank	11	8,786,227,27	1,249,145.17
Total Liquid Assets (A)		**9,856,635.27**	**3,165,836.17**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
imprest	13	20,833,813.85	20,833,813.85
Service Advance	14	578,513,315.40	327,504,335.40
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**599,347,129.25**	**348,338,149.25**
TOTAL ASSETS C = (A + B)		**609,203,764.52**	**351,504,035.42**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		498,889,330.61	241,189,601.51
Unremitted Deductions	15	73,964,322.74	73,964,322.74
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**572,853,653.35**	**315,153,924.25**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	36,350,111.17	36,350,111.17
Total Other Liabilities (F)		36,350,111.17	36,350,111.17
TOTAL LIABILITIES G = (D + E +F)		**609,203,764.52**	**351,504,035.42**

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
278,292,432.33	**OPENING BALANCE 1/1/19**		**241,189,601.51**	**0.00**	**0.00**	**0.00**	**(241,189,601.51)**
	ADD REVENUE:						
	ALLOCATIONS						
854,533,252.27	Statutory Allocation from JAAC	1	1,687,872,411.64	2,743,163,490.00	2,743,163,490.00	0.00	1,055,291,078.36
0.00	State Government IGR	2	0.00	11,975,040.00	11,975,040.00	0.00	11,975,040.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	6,630,000.00	6,630,000.00	0.00	6,630,000.00
0.00	Property Rate		870,000.00	12,250,000.00	12,250,000.00	0.00	11,380,000.00
1,837,150.00	Licenses, Fines, Fees and Royalty		3,062,100.00	61,738,400.00	61,738,400.00	0.00	58,676,300.00
55,000.00	Earnings from Commerce		0.00	41,500,000.00	41,500,000.00	0.00	41,500,000.00
0.00	Rent on Local Govt. Property		0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	1,159,858,700.00	1,159,858,700.00	0.00	1,159,858,700.00
1,892,150.00	**Total Internally Generated Revenue**		**3,932,100.00**			**0.00**	
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
1,134,717,834.60	**Total Revenue (A)**		**1,932,994,113.15**	**4,041,115,630.00**	**4,041,115,630.00**		**2,108,121,516.85**
	EXPENDITURE						
666,241,077.11	Salaries and Wages	5	924,479,837.65	800,288,790.00	800,288,790.00	0.00	124,191,047.65
93,893,335.28	Overhead Cost	6	55,376,290.63	45,327,000.00	45,327,000.00	0.00	10,049,290.63
133,393,820.70	Capital Expenditure	9	454,248,654.26	3,179,387,580.00	3,179,387,580.00	0.00	2,725,138,925.74
893,528,233.09	**Total Expenditure (B)**		**1,434,104,782.54**	**4,025,003,370.00**	**4,025,003,370.00**	**0.00**	**2,590,898,587.46**
241,189,601.51	**OPERATING BALANCE**		**498,889,330.61**	**16,112,260.00**	**16,112,260.00**	**0.00**	**482,777,070.61**
	APPROPRIATIONS/TRANSFERS						
241,189,601.51	Transfer to Capital Development Fund		**498,889,330.61**			**0.00**	
241,189,601.51	Closing Balance		**498,889,330.61**			**0.00**	

NGOR OKPALA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
53,172,558.07	**Opening Balance**		**160,968,338.88**	**0.00**	**0.00**	**0.00**	**(160,968,338.88)**
	ADD REVENUE						
241,189,601.51	**Transfer From Consolidated Revenue Fund**		**498,889,330.61**	0.00	0.00	0.00	**(498,889,330.61)**
	Aid and Grants						
	External Loans						
	LGC Bonds		0.00	0.00	0.00	0.00	0.00
	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
294,362,159.58	**TOTAL REVENUE**		**659,857,669.49**	**0.00**	**0.00**	**0.00**	**(659,857,669.49)**
	LESS CAPITAL EXPENDITURE						
133,393,820.70	**Capital Expenditure Sector**		454,248,654.26	3,179,387,580.00	3,179,387,580.00	0.00	2,725,138,925.74
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans		0.00	0.00	0.00	0.00	0.00
	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
133,393,820.70	**TOTAL CAPITAL EXPENDITURE**		454,248,654.26	3,179,387,580.00	3,179,387,580.00	0.00	2,725,138,925.74
	Adjustments for Movements in Public Debts		0.00				
160,968,338.88	**Closing Balance**		205,609,015.23				

NGOR-OKPALA LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS		2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,687,872,411.64	2,013,387,150.00	325,514,738.36	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	317,865,800.00	317,865,800.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	411,910,540.00	411,910,540.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,687,872,411.64**	**2,743,163,490.00**	**1,055,291,078.36**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	297,946.450.00	297,946,450.00	
	Total Value Added Tax		**0.00**	**297,946,450.00**	**297,946,450.00**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**11,975,040.00**	**11,975,040.00**
	Total State Government Internally Generated Revenue	**0.00**	**11,975,040.00**	**11,975,040.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	20,000,000.00	20,000,000.00
	Arrears of Capitation Rate	0.00	10,000,000.00	10,000,000.00
	Sub-Total Capitation Rate	**0.00**	**30,000,000.00**	**30,000,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	20,000,000.00	20,000,000.00
	Commercial Buildings	0.00	1,000,000.00	1,000,000.00
	Filling Stations	0.00	5,000,000.00	5,000,000.00
	Commercial Banks	0.00	3,000,000.00	3,000,000.00
	Communication Mast	870,000.00	7,500,000.00	6,630,000.00
	Arrears of Property Rate	0.00	2,000,000.00	2,000,000.00
	Sub-Total Property Rate	**870,000.00**	**38,500,000.00**	**37,630,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	200,000.00	200,000.00
	Obstruction and Nuisance Fees	0.00	150,000.00	150,000.00
	Bicycle License Fess	0.00	200,000.00	200,000.00
	Liquor License (Wine/ Beer)	0.00	1,500,000.00	1,500,000.00
	Native Liquor License	0.00	120,000.00	120,000.00
	Wheelbarrow License Fees	0.00	230,000.00	230,000.00
	Native Tobacco License	0.00	100,000.00	100,000.00
	Squatter/ Hawkers Permit	0.00	1,000,000.00	1,000,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	2,000,000.00	2,000,000.00
	Registration of Buses/Commercial Vehicles	0.00	1,000,000.00	1,000,000.00
	Operational Business Permit	900,000.00	5,000,000.00	4,100,000.00
	Motorcycle License Fees	0.00	200,000.00	200,000.00
	Eating House License Fees	0.00	150,000.00	150,000.00
	Kiosk License Fees	0.00	100,500.00	100,000.00
	Bakery House License Fees	0.00	100,000.00	100,000.00
	Hotel Fees	0.00	1,000,000.00	1,000,000.00
	Auctioneers License Fees	0.00	150,000.00	150,000.00
	Canon Shooting License Fees	0.00	100,000.00	100,000.00
	Customary Marriage Registration Fees	0.00	500,000.00	500,000.00
	Statutory Marriage Fees	0.00	500,000.00	500,000.00
	Entertainment/Drumming Fees	0.00	100,000.00	100,000.00
	Control of Noise Permit	0.00	100,000.00	100,000.00
	Cinematograph License Fees	0.00	200,000.00	200,000.00
	Naming of Street Registration Fees (Various)	0.00	5,550,000.00	5,550,000.00
	Renewal Fees (Various)	0.00	500,000.00	500,000.00
	Radio/Television License Fees	0.00	20,000.00	20,000.00
	Clubs,Cultural and Social Organization Registration Fees	0.00	500,000.00	500,000.00
	Identification/Oath Fees	0.00	3,000,000.00	3,000,000.00
	Disloading Septic Tank License Fees	0.00	40,000.00	40,000.00
	Earning from Environmental Sanitation Services	0.00	300,000.00	300,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	50,000.00	50,000.00
	Registration of Birth and Death	148,000.00	1,500,000.00	1,352,000.00
	Dispensary/ Maternity Fees	1,694,100.00	1,000,000.00	(694,100.00)
	Laboratory Test Fees	0.00	100,000.00	100,000.00

	Registration of Contractors Fees	0.00	2,500,000.00	2,500,000.00
	Tender Fees	300,000.00	2,175,000.00	1,875,000.00
	Building Plan Checking fees	0.00	350,000.00	350,000.00
	Sand Excavation Fees	0.00	100,000.00	100,000.00
	Cottage Industry Fees	0.00	150,000.00	150,000.00
	Oil Processing/Kernel CrackingMachine Fees	0.00	200,000.00	200,000.00
	Rice Mill/Cassava/CornGrinding License Fees	0.00	100,000.00	100,000.00
	Ingredient Grinding License Fees	0.00	100,000.00	100,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	20,000.00	20,000.00
	Welding Machine License Fees	0.00	500,000.00	500,000.00
	Electronics Radio/Television Workshop License Fees	0.00	1,000,000.00	1,000,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	400,000.0	400,000.0
	Battery Charger License Fees	0.00	500,000.00	500,000.00
	Printing Press License Fees	0.00	500,000.00	500,000.00
	Vulcanizer License Fees	0.00	100,000.00	100,000.00
	Panel Beater License Fees	0.00	600,000.00	600,000.00
	Motor Spare Parts License Fees	0.00	450,000.00	450,000.00
	Clock/Watch Repair License Fees	0.00	5,000.00	5,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	150,000.00	150,000.00
	Motor Mechanical Workshop License Fees	0.00	450,000.00	450,000.00
	Building Material License Fees	0.00	450,000.00	450,000.00
	Surface Kerosene Tank License Fees	0.00	140,000.00	140,000.00
	Photocopying and Document Service LicenseFees	0.00	200,000.00	200,000.00
	Block Making with Machine License Fees	0.00	150,000.00	150,000.00
	Sewing Institute License Fees	0.00	500,000.00	500,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	150,000.00	150,000.00
	Water Borehole Commercial License Fees	0.00	250,000.00	250,000.00
	Local Hair Barbing/Plating License Fees	0.00	60,000.00	60,000.00
	Road Agents License Fees	0.00	450,000.00	450,000.00
	Advertisement License Fees	0.00	4,500,000.00	4,500,000.00
	Sales of Unserviceable Stores License Fees	0.00	1,000,000.00	1,000,000.00
	Hire Charges/Heavy Equipment Fees	0.00	291,740.00	291,740.00
	Survey and Plot Fees	0.00	150,000.00	150,000.00
	Approved Building Plan Fees	0.00	1,000,000.00	1,000,000.00
	Customary Right of Occupancy Fees	0.00	1,000,000.00	1,000,000.00
	Building Plan Inspection Fees	20,000.00	1,000,000.00	980,000.00
	Commission on Transfer of Plot Fees	0.00	600,000.00	600,000.00
	Sub-Total Licenses, Fines and Fees	**3,062,100.00**	**49,497,240.00**	**47,491,540.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	4,000,000.00	4,000,000.00
	Motor Park Toll	0.00	5,000,000.00	5,000,000.00
	Shops/Shopping Centre Fees	0.00	3,000,000.00	3,000,000.00
	Cattle Market Fees	0.00	2,000,000.00	2,000,000.00
	Slaughter House Fees	0.00	4,000,000.00	4,000,000.00
	Earnings from Agricultural Undertakings	0.00	9,000,000.00	9,000,000.00
	Earnings from Sales of Water with Tankers	0.00	1,000,000.00	1,000,000.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**0.00**	**28,000,000.00**	**27,986,000.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	1,000,000.00	1,000,000.00
	Rent on Other Local Government Buildings	0.00	1,000,000.00	1,000,000.00
	Rent on Other Local Government Landed Property	0.00	300,000.00	300,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**2,300,000.00**	**2,300,000.00**

3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST & REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	10,000,000.00	10,000,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	5,000,000.00	5,000,000.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	6,000,000.00	6,000,000.00
	Internal Loans	0.00	926,000,000.00	926,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**944,000,000.00**	**944,000,000.00**
	Total Internally Generated Revenue	**3,932,100.00**		
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Local Govt..Property,	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total OTHER REVENUE SOURCES:	**0.00**	**0.00**	**0.00**
5	**PERSNNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	3,290,081.00	78,743,150.00	75,453,069.00
	The Legislative	18,995,556.00	93,004,410.00	74,008,854.00

	Community Government Councils	0.00	40,320,000.00	40,320,000.00
	Sub-Total Consolidated Revenue Fund Charges	**22,285,637.00**	**212,067,560.00**	**189,781,923.00**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	115,452,669.00	111,767,160.00	(3,685,509.00)
	Finance	55,589,874.00	53,182,640.00	(2,408,234.00)
	Medical and Health	201,337,969.00	285,893,430.00	84,555,461.00
	Planning Research and Statistics	9,527,042.00	11,583,240.00	2,056,198.00
	Agricultural and Natural Resources	39,415,714.45	54,380,560.00	14,964,845.55
	Works, Transport and Housing	36,196,967.35	44,912,330.00	8,715,362.65
	Information, Education and Social Welfare	25,551,141.66	21,501,870.00	(4,049,271.66)
	Salaries and Allowances of Primary Education Teachers and Members of Council of Traditional Rulers	410,997,023.19	0.00	410,997,023.19
	Sub-Total Personnel Cost	**894,068,400.65**	**583,221,230.00**	**(310,847,170.65)**
6.3	**MISCELLANEOUS:**			
	Adult Instructors	2,964,000.00	2,000,000.00	(964,000.00)
	NYSC Corp Member	2,450,000.00	1,000,000.00	(1,450,000.00)
	Postal Agents	820,800.00	1,000,000.00	179,200.00
	Disabled Persons	0.00	0.00	0.00
	IT Students	1,891,000.00	1,000,000.00	(891,000.00)
	Road Cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	National Security and Civil Defence	0.00	0.00	0.00
	Sports Activities and Youth Celebration	0.00	0.00	0.00
	National Day/Children's Day Celebration	0.00	0.00	0.00
	Ozuruimo/New Yam Festival	0.00	0.00	0.00
	Budget Monitoring Expenses	0.00	0.00	0.00
	August Meeting	0.00	0.00	0.00
	RAMP	0.00	0.00	0.00
	Others	0.00		0.00
	Total Miscellaneous	**8,125,800.00**	**5,000,000.00**	**(3,125,800.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	3,181,000.00	6,774,000.00	3,593,000.00
	Utility Services	930,000.00	828,000.00	102,000.00
	Telephone and Postal Services	0.00	1,156,000.00	1,156,000.00
	Stationery and Printing	1,515,000.00	3,842,000.00	2,327,000.00
	Maintenance of Office Furniture and Equipment	1,656,000.00	4,684,000.00	3,028,000.00
	Maintenance of Vehicle and Capital Assets	870,449.37	6,100,000.00	5,229,550.63
	Consultancy and Professional Services	0.00	0.00	0.00

	Training, Staff Development and Welfare	0.00	8,122,000.00	8,122,000.00
	Entertainment and Hospitality	600,229.37	10,070,000.00	9,469,770.63
	Miscellaneous Expenses	1,985,000.00	3,100,000.00	1,115,000.00
	Provision of Service Materials	,340,000.00	651,000.00	311,000.00
	Essential Services and ISJAAC Administration	40,142,870.63	0.00	40,142,870.63
	Total Overhead Cost By Function	**55,376,290.63**	**45,327,000.00**	**(10,049,290.63)**
	Previous Year's Retired Advances	1,730,120.00	0.00	1,730,120.00
	Grand Total	53,646,170.63	**45,327,000.00**	8,319,170.63
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	11,820,000.00	9,845,000.00	1,975,000.00
	Legislative	8,392,080.63	3,950,000.00	4,442,080.63
	Community Government Councils	0.00	1,050,000.00	1,050,000.00
	Administration	7,200,000.00	7,803,000.00	603,000.00
	Finance	6,,800,000.00	5,800,000.00	1,000,000.00
	Medical and Health	4,865,000.00	4,700,000.00	165,000.00
	Planning Research and Statistics	2,920,000.00	2,879,000.00	,41,,000.00
	Agricultural and Natural Resources	1,584,210.00	4,700,000.00	3,115,790.00
	Works, Transport and Housing	6,950,000.00	2,800,000.00	4,150,000.00
	Information, Education and Social Welfare	4,845,000.00	1,800,000.00	45,000.00
	Total Overhead Cost by Sector (Department)	**55,376,290.63**	**45,327,000.00**	**(10,049,290.63)**
7	**SECURITY. VOTE**			
	Sub-Total Sec. Vote	15,800,000.00	0.00	15,800,000.00
8	**INTEGRATED FARM**			
	Sub-Total Integrated Farm	**0.00**	**0.00**	**0.0**
9	**CAPITAL EXPENDITURE:**			
	Purchase of three (3) official vehicles	5,500,000.00	30,000,000.00	24,500,000.00
	Rehab, Tarring and Construction of Drainage on Roads	14,212,395.00	1,000,000.000.00	985,787,605.00
	Others	**0.00**	**2,149,387,580.00**	**2,149,387,580.00**
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**454,248,654.26**	**3,179,387,580.00**	**3,159,675,185.00**
	UNRETIRED Advances on Projects	**236,939,100.00**	**0.00**	**236,939,100.00**
	Grand Total Capital Expenditure	**691,187,754.26**	**3,179,387,580.00**	**2,488,199,825.74**

]

	LIQUID ASSETS	**2018 ₦'m**	**2017 ₦'m**
	CASH BALANCE:		
10	Cash-at-Hand	1,070,408.00	1,916,741.00
	Sub-Total Cash	**1,070,408.00**	**1,916,741.00**
11	**BANK BALANCE:**		

	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank Plc.	Salary Acct	1010575674	0.00	0.00
	2. – do -	Rescue mission mandate[prog]	1015967018	(7,595.36)	0.00
	3. – do -	Tale grated farm	1013646148	329,910.35	329,910.35
	4 zenith plc	LG Rural project A/c Ngor okpala	1015454950	(26,506.49)	0.00
	5 Eco bank plc	Project Acct	5093073183	8,485,047.17	913,720.42
	6. Eco bank.	Salary	5093067366	5,371.60	5,514.40
	Sub-Total Bank			**8,786,227.27**	**1,249,145.17**
	Grand Total Liquid Assets			**9,856,635.27**	**3,165,886.17**

12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**
13	**IMPREST:**		
1.	Sundry Staff imprest	3,253,813.85	3,253,813.85
2.	Hon. Emeka Nwafor	2,100,000.00	2,100,000.00
3.	Osuoha E.A	2,390,000.00	2,390,000.00
4.	Nwambe A.N	1,250,000.00	1,250,000.00
5.	Nwaogwugwu K.E	675,000.00	675,000.00
6.	Osondu Amaechi	675,000.00	675,000.00
7.	Ehirim Joy	575,000.00	575,000.00
8.	Ernest Onwubiko	675,000.00	675,000.00
9.	Nwakwe Joy	575,000.00	575,000.00
10	Alozie Joy	700,000.00	700,000.00
11	Ubah Chijindu U.	700,000.00	700,000.00
12.	Nwaimo Chinwe	675,000.00	675,000.00
13.	Margareth Ayako	700,000.00	700,000.00
14.	Lawrence Achilichu	400,000.00	400,000.00
15.	Hon. Chidi Eke	2,550,000.00	2,550,000.00
16.	Hon. Chinwe Obinna	900,000.00	900,000.00
17.	Mgbechi Onyekachi	300,000.00	300,000.00
18.	Ekeada J.K	675,000.00	675,000.00
19.	Good Onyeawe	100,000.00	100,000.00
20.	Obinna Okereke	400,000.00	400,000.00
21.	Chukwuks Henry	140,000.00	140,000.00
22.	Nzeoma Lucy	200,000.00	200,000.00
23.	Nwachukwu Sammuel	10,000.00	10,000.00
24.	Okereke Collins	25,000.00	25,000.00
25.	Ezealor Juleth	15,000.00	15,000.00
26.	Onyegbals Stanley	15,000.00	15,000.00
27.	Dikeocha Letine	10,000.00	10,000.00
28.	Adipue Adline	150,000.00	150,000.00
	SUB-TOTAL IMPREST	**20,833,813.85**	**20,833,813.85**
14	**SERVICE ADVANCE:**	**2017**	**2018**
	PROJECT ADVANCES		
14.1	**INTEGRATED FARM PROJECT**		
	Agric Farm	**0.00**	**0.00**
	Sub-Total Integrated Farm Project	**0.00**	**0.00**

14.2	**CHAPEL PROJECT**		
	Sub-Total Chapel Project	**0.00**	**0.00**
14.3	**GRADING OF RURAL ROADS**		
	Sub-Total Grading of Rural Roads	**0.00**	**0.00**
14.4	**RENOVATION OF BUILDING**		
	Sub-Total Renovation of Buildings	**0.00**	
14.5	**PERSONAL ADVANCES**		
1.	HERBERT OLEDE	10,459.50	10,459.50
2.	CHRISTOPHER MBA	98,066.00	98,066.00
3.	ETHELBERT NWORGU	11,920.00	11,920.00
4.	OSCAR NWAORGU	114,000.00	114,000.00
5.	FRANCA OKORO	165,800.00	165,800.00
6.	MALISE DIALA	747,350.00	927,350.00
7.	CHARLES EJAM	1,254,510.00	1,254,510.00
8.	FRANCA AKALAWU	10,500.00	10,500.00
9.	AGBUGBA FRANCIS	998,850.00	998,850.00
10.	HOWELL U. EKE	95,850.00	95,850.00
11.	FIDELIS EKE	258,200.00	258,200.00
12.	ONONUBAKU R.U	545,800.00	545,800.00
13.	EKE VITALIS	2,000.00	2,000.00
14.	AMADI FESTUS	(64,060.00)	(64,060.00)
15.	CECILIA OKECHUKWU	131,600.00	131,600.00
16.	EKEOCHA EUCHARIA	280,000.00	280,000.00
17.	HELARRY OBINNA	113,200.00	113,200.00
18.	C.A OKORO	(1,097,000.00)	(1,097,000.00)
19.	COMFORT NKWOCHA	1,575,000.00	1,575,000.00
20.	C.O.C ANYANWU	4,399,000	4,399,000
21.	AMADI CHINONSO	861,000.00	861,000.00
22.	UWA V.U.	43,300.00	43,300.00
23.	AGUSI J.O (HEALTH)	685,000.00	685,000.00
24.	NNAWUIHE R.S	(10,000.00)	(10,000.00)
25.	ALOZIE JOY	1,308,000.00	1,308,000.00
27.	IWU B.U	716,000.00	716,000.00
28.	OLUCHI OZIRI	510,000.00	510,000.00
29.	ANYIAM CHIBUZOR	2,873,000.00	2,873,000.00
30.	DURU E.O	1,339,340.00	1,339,340.00
31.	ONWUBIKO ERNEST (ENGR.)	27,332,410.00	222,637,590.00
32.	SIMEON IBE	1,399,340.00	1,399,340.00
33.	OGBONNA JERRY O.	2,724,360.00	2,724,360.00
34.	ACHUSIM C.O.	8,172,500.00	8,172,500.00
35.	EZE CHIMA PAUL	850,000.00	850,000.00
36.	OMEREONYE LUCKY U	400,000.00	400,000.00
37.	AGUBATA CHIDIEBERE	70,000.00	70,000.00
38.	NGBOROGWU A.E	29,000.00	29,000.00
39.	CHIEF K.NEKEMMA	102,000.00	102,000.00
40.	AMUNEKE ROMANUS E.	280,000.00	280,000.00
41.	CHIEF D.I OKERE	4,355,000	4,355,000
42.	CHARLES OKOROJI E.	345,000.00	345,000.00
43.	NJOKU BLESSING (REV)	2,047,200.00	2,047,200.00
44.	NJOKU MARTHA	2,150,000	2,150,000
45.	HON. C. NWIGWE	3,370,000	3,370,000

46.	GODWIN ANYANWU	240,000.00	240,000.00
47.	ONYECHERE STELLA	683,662.64	683,662.64
48.	HON. ERIC AMADI	8,133,516	8,133,516
49.	IWUOHA T.C	2,850,000	2,850,000
50.	ATOKWU M.N	60,000.00	60,000.00
51.	OBIRIEZE SABASTINE	10,100,000	10,100,000
52.	BARR. ENYINNAYA ONUEGBU	7,600,000.00	7,600,000.00
53.	CHIKA ANYANWU	1,540,200	1,540,200
54.	DURAKU JOY PET	55,000.00	55,000.00
55.	IHEDIAHO L.	15,000.00	15,000.00
56.	GEORGE ONWUKWE	590,000.00	590,000.00
57.	J.O. IWUCHUKWU	6,620,000	6,620,000
58.	OPARA GEORGE	6,450.00	6,450.00
59.	C.C UDEZE	110,000.00	110,000.00
60.	DONALD ONWUMERE	50,000.00	50,000.00
61.	UCHENNA NWACHUKWU	100,000.00	100,000.00
62.	NICHOLAS NWANYA	20,000.00	20,000.00
63.	MADUBUIKE JOSEPHINE	30,000.00	1,630,000.00
64.	ANNA O. ANAENGE	100,000.00	100,000.00
65.	CHRISTOPHER OKERE	600,000.00	600,000.00
66.	MRS. OKERE	100,000.00	100,000.00
67.	EDITH IWU N. (MRS.)	2,735,000	2,735,000
68.	OGBONNAYA CHUKWUBUIKEM	2,844,410	2,844,410
69.	ANYANWU CHINEDU A.	1,312,180	1,312,180
70.	EZE-OGUZIE UCHENNA	3,285,000	3,285,000
71.	SIR FIDELIS UDEH	50,000.00	50,000.00
72.	C.C. ONUOHA	80,500.00	80,500.00
73	OPARA DAMIAN	1,300,000	1,300,000
74.	UCHEGBU MERCY U.	280,000.00	280,000.00
75.	EJIOGU N.C	802,000.00	802,000.00
76.	CALITA NWOSU	1,900,000	1,900,000
77	C.N. CHUKWU	500,000.00	500,000.00
78	N.C. EJIOGU (MRS.)	1,515,000	1,515,000
79	EBIS EKE	300,000.00	300,000.00
80.	NDUBUISI AJOMOLE	1,160,000	1,160,000
81.	NWOSU NORAH C.	25,000.00	25,000.00
82.	HON. EKE ETHAN O.	150,000.00	150,000.00
83.	AZUONWU OKEY	401,500.00	401,500.00
84.	J.C. ONUOHA	250,000.00	250,000.00
85.	EKEOMA EKE	250,000.00	250,000.00
86.	ANAELE CASMIR	2,105,000	2,105,000
87.	OKEREOFOR G.A.	70,727.00	70,727.00
88.	COUNCILOR ONYEUKWU	1,672.00	1,672.00
89.	ALBERT ESOGWA	3,192.00	3,192.00
90.	G.A. NWANOSIKE	600.00	600.00
91.	LUCKY OPARAJI	42,260.00	42,260.00
92.	CASMIR AMADI	10,000.00	10,000.00
93.	D.E. NJOKU	200.00	200.00
94.	SECLOG	22,490.00	22,490.00
95.	S.K. UDENSI	600.00	600.00
96.	A.A. OVILEBO	444.00	444.00
97.	S.I. UHUEGBU	1,397.00	1,397.00
98.	UGO J.C.	440.00	440.00
99.	N.C. MADUAKOR	57,409.00	57,409.00

100.	P.C. OKWARA	13,522.00	13,522.00
101.	CHINYERE UGWULEBO	690,000.00	690,000.00
102.	E.C. OKEREAFOR	5,140.00	5,140.00
103.	LUKE MADUAGWU	20,162.00	20,162.00
104.	CHIMEZIE G.E.O.	942.00	942.00
105.	IMELDA OKURU	115,530.00	115,530.00
106.	B.C. ANAELE	338,432.00	338,432.00
107.	M.C.EKELEDO	2,390.00	2,390.00
108.	ERNEST ANUFORO	3,461.00	3,461.00
109.	A.A. AKUWUDIKE	243,517.50	243,517.50
110.	F.C. MEGWA	41,221.00	41,221.00
111.	IMELDA N. EKE	2,093,300	2,093,300
112.	A.A. NWAOBI	699.00	699.00
113.	L.I. AGIM	21,724.50	21,724.50
114.	CHIEF MAIJOB OKEREAFOR	500.00	500.00
115.	S.C OKEBATA	360,000.00	360,000.00
116.	NZE A.O	2,900.00	2,900.00
117.	M.I. OKO	4,265.00	4,265.00
118.	S.C. EZE	349,159.50	349,159.50
119.	F.N. OKERE	1,071.00	1,071.00
120.	MR. FIDELIS OKERE	34,640.00	34,640.00
121.	ALBERT AMAJIRIONWU	2,015.00	2,015.00
122.	D.C. UBANI	4,020.00	4,020.00
123.	HON. T.N. EGU	660,030.00	660,030.00
124.	O.V. OBI	3,000.00	3,000.00
125.	S.O. OKERE	2,450.00	2,450.00
126.	V.C. NWAORGU	11,071.00	11,071.00
127.	E.O. ONYEMEGBULAM	2,850.00	2,850.00
128.	COUNCILORS STELLA BANNA	21,770.00	21,770.00
129.	COUNCILOR OPARA K.	11,200.00	11,200.00
130.	MR. MORRIS UKWUOMA	2,500.00	2,500.00
131.	LOVETH NWAORGU	16,064.00	16,064.00
132.	C.I. OSUAGWU	422,720.00	422,720.00
133.	AUGUSTINE A. AMADI	300,400.00	300,400.00
134.	CHIJIOKE NWANMUO	1,000.00	1,000.00
135.	REV. EKEH F.O.	547,064.00	547,064.00
136.	S.D. OSUJI	652,859.00	652,859.00
137.	MATHEW IWUFOR	144,140.00	144,140.00
138.	HON. CHARLES OKEREAFOR	635,000.00	635,000.00
139.	G.D. AMAECHI	1,341,000	1,341,000
140.	BERNA CHUKWU OKORO	2,142,880	2,142,880
141.	JUDE EKE	2850.00	2850.00
142.	C.O.C. OKERE	4,343,250	4,343,250
143.	GODWIN OKERE	95,240.00	95,240.00
144.	UNEGBU J.N	69,450.00	69,450.00
145.	DOMINIC OKERE	192,570.00	192,570.00
146.	MRS. CHIKAODI NWOBASI	400,600.00	400,600.00
147.	ANUNOBI GODSON	783,325.00	783,325.00
148.	EMEKA NNOROM	387,400.00	387,400.00
149.	AFOKWALAM S.C	24,200.00	24,200.00
150.	MORRISON EKE	18,750.00	18,750.00
151.	SYLVESTER EKEZIE	37,860.00	37,860.00
152.	AMADI RICHARD	5,000.00	5,000.00
153.	ANYANWU C.C. (MRS)	20,000.00	20,000.00

154.	B.C. OPARA	25,000.00	25,000.00
155.	R.O. IGBOKWE	300.00	300.00
156.	C.N. EKE	66,000	66,000
157.	CHIEF NKEM EKE	212,500.00	212,500.00
158.	REV. F.E. IJEZIE	56,160.00	56,160.00
159.	NWACHUKWU A.E	45,700.00	45,700.00
160.	DIVISIONAL POLICE OFFICER	110,000.00	110,000.00
161.	ANTHONY OPARA	2,500.00	2,500.00
162.	KATE ISIGUZO	51,000.00	51,000.00
163.	ALILUKWU C.C.	5,000.00	5,000.00
164.	EMELDA ANYANWU O.	69,000.00	69,000.00
165.	HON. C.N. ODOEMENA	190,000.00	190,000.00
166.	CHIEF ANI NWANNA	51,000.00	51,000.00
167.	AGUGUOM C.J	209,000.00	209,000.00
168.	S.U. AGBAERE	109,000.00	109,000.00
169.	A.O. ELEBA	190.00	190.00
170.	IFEANYI ANUMAH	71,000.00	71,000.00
171.	MR.NWACHUKWU PETER	300.00	300.00
172.	E.E. ONUNKWO	585,000.00	585,000.00
173.	G.NJOKU	2,020.00	2,020.00
174.	THOMAS UKUBILE	5,000.00	5,000.00
175.	J. MANUKWEM	44,508.00	44,508.00
176.	B.N. IBE	10,106,700.00	10,106,700.00
177.	OBINNA OKEREKE	120,000.00	120,000.00
178.	HON. BASIL OKEREAFOR	1,443,800.00	1,443,800.00
179.	NWOSU SYLVIA	180,000.00	180,000.00
180.	HON. SAMNPSON ONYEUKWU	119,000.00	119,000.00
181.	BRIDGET UGWULOR	67,000.00	67,000.00
182.	MATHEW O. EKE	4,500.00	4,500.00
183.	INNOCENT OKERE	50,000.00	50,000.00
184.	VITALIS EZEODUNZE	538,200.06	538,200.06
185.	HON. CAJETAN IWEH	980,000.00	980,000.00
186.	PRINCESS AKWA	90,000.00	90,000.00
187.	CHIMA C. ONWUKWE	3,541,000.00	3,541,000.00
188.	EHILEME C.O.	6,500.00	6,500.00
189.	EGEBARA S.	5,180.00	5,180.00
190.	E.O. EGBUAWA	4,177,100.00	4,177,100.00
191.	CHIEF D.I. OZOR	115,000.00	115,000.00
192.	HON. NGOZI OKEREKE	970,000.00	970,000.00
193.	S.I. SORIBE	15,000.00	15,000.00
194.	CHRISTOPHER EKE	26,000.00	26,000.00
195.	PASCHAL IHEJIRIKA	45,000.00	45,000.00
196.	HYGINUS OFOEGBU	215,000.00	215,000.00
197.	F.O. ABARA	5,670,200.00	5,670,200.00
198.	CELESTINE ONUKOGU	390.00	390.00
199.	ZEPH ABAENEWE	316,660.00	316,660.00
200.	HON. TONY ONWUEBGULAM	2,969,000.00	2,969,000.00
201.	UGONNA GEORGE	448.00	448.00
202.	HON. IKENNA ELERANYA	300,000.00	300,000.00
203.	G.B. ANUMUDU	8,042,423	8,042,423
204.	NWACHUKWU JOHN C.	525.00	525.00
205.	CHUKWU H.	22,300.00	22,300.00
206.	MICHAEL MBAMA	150,000.00	150,000.00
207.	LONGINUS IHEANACHO	67,000.00	67,000.00

208.	BARRI. I. U. OKERE	3,000.00	3,000.00
209.	I.V. OKEREKE	405,000.00	405,000.00
210.	OSUJI P.	54,000.00	54,000.00
211.	OZUZU P.N.	208,800.00	208,800.00
212.	EMENYONU R.N.	95,000.00	95,000.00
213.	ANYAEGBU SYLVESTER	1,652,000.00	1,652,000.00
214.	OKERE JUSTUS	3,650.00	3,650.00
215.	OGA B.I.	54,200.00	54,200.00
216.	HON. SAMPSON ALARIBE	720,000.00	720,000.00
217.	NJOKU C.N.	82,595.00	82,595.00
218.	KIZZITO ONUOHA	890,000.00	890,000.00
219.	AKPASUO C.U.	34,976.00	34,976.00
220.	OKEREAFOR UGO. J.	5,000.00	5,000.00
221.	BON NKWOCHA	45,000.00	45,000.00
222.	ESOMONU R.C.	5,106,650	5,106,650
223.	E.C. AJAERU	200,000.00	200,000.00
224.	ASOGU LILIAN	800,000.00	800,000.00
225.	OMENUKWU S.I.	1,000.00	1,000.00
226.	DAVID EKE	590,000.00	590,000.00
227.	REGINALD UNEGBU	15,000.00	15,000.00
228.	CLEMENT IHEANACHO	3,000.00	3,000.00
229.	EMEKA NDULOR	6,000.00	6,000.00
230.	G.O. OGBONNA	885,000.00	885,000.00
231.	UKAEGBERE E.A	679,769.00	679,769.00
232.	NICHOLAS NWALILI	63,850.00	63,850.00
233.	OKURU JEROME	47,000.00	47,000.00
234.	P.A. NWAOGWUGWU	646,500.00	646,500.00
235.	EJIOFOR GODWIN	23,000.00	23,000.00
236.	NWAFOR GODWIN	103,000.00	103,000.00
237.	OBIANWA J.	30,000.00	30,000.00
238.	LARRY IWUALA	73,000.00	73,000.00
239.	VINCENT ONYEMACHI	40,000.00	40,000.00
240.	ANOKWURU C.C	3,843,334	3,843,334
241.	IHEJIRIKA C.C.	385,000.00	385,000.00
242.	MOSES AMADI	508,250.00	508,250.00
243.	C.O. ACHONWA	1,000.00	1,000.00
244.	ANYUANWU S.M	152,000.00	152,000.00
245.	OKEREAFOR R.O	2,280.00	2,280.00
246.	HON. OKEY NKWOCHA	11,855,000.00	11,855,000.00
247.	AMADI FEDILIA	7,000.00	7,000.00
248.	KENNETH INYE	500.00	500.00
249.	M. MBANA	305,000.00	305,000.00
250.	CLEMENT IKENGA	71,000.00	71,000.00
251.	EDEJI AUGUSTINE	7,810.00	7,810.00
252.	M.A. OKECHUKWU	520,000.00	520,000.00
253.	CHIKEZIE OLIVER	110,000.00	110,000.00
254.	L. NNOCHIRI	3,300.00	3,300.00
255.	L. OKERE	11,300.00	11,300.00
256.	VILETH MADUAGWU	1,500.00	1,500.00
257	CHIDINMA AKALONU	3,000.00	3,000.00
258.	AGADA B.	12,000.00	12,000.00
259.	NZE S.O. EKEOCHA	309,590.00	309,590.00
260.	CHIEF ABC AGU	75,520.00	75,520.00
261.	OKEREKE B.N	63,520.00	63,520.00

262.	CHIEF ABC EKE	156,000.00	156,000.00
263.	NJOKU COSMAS	3,000.00	3,000.00
264.	OSHIONYA BANJAMIN	104,000.00	104,000.00
265.	NWOGU CHINYERE	15,000.00	15,000.00
266.	MALACHY EBERE	12,860.00	12,860.00
267.	HON. UCHENNA AGUGUO	1,300,000.00	1,300,000.00
268.	CHIBUNDU M.	49,000.00	49,000.00
269.	NZE AGBARAKWE	600.00	600.00
270.	HON. AMAIRIONWU THERESA	900,000.00	900,000.00
271.	HON. LUCKY OKEREAFOR	900,000.00	900,000.00
272.	HON. IBE IHEKORONYE	900,000.00	900,000.00
273.	HON. GOODLUCK OKEREKE	900,000.00	900,000.00
274.	NWOKORIE PAULINE E.	700,000.00	700,000.00
275.	OKERE CORNELIUS	46,000.00	46,000.00
276.	NWADIKE G.N	40,000.00	40,000.00
277.	I.E. OKADIKE	15,000.00	15,000.00
278.	NZE NWACHUKWU	900,000.00	900,000.00
279.	JONAH MBAH	900,000.00	900,000.00
280.	NZE PAUL	900,000.00	900,000.00
281.	MISHEAL	900,000.00	900,000.00
282.	DONATUS EZEOCHA	900,000.00	900,000.00
283.	EDWIN EKE	900,000.00	900,000.00
284.	GOLD OPARA	200,000.00	200,000.00
285.	NZE CHRISTIAN	900,000.00	900,000.00
286.	ADAMS KABIRI O.	20,000.00	20,000.00
287.	OPARAKU BENNETH	30,150.00	30,150.00
288.	AMADI ALEX	8,850.00	8,850.00
289.	AMUZIE A.E	850,000.00	850,000.00
290.	SAM MGBACHI	1,150.00	1,150.00
291.	PAUL NWOSU	20,000.00	20,000.00
292.	CELESTINE NWEKE	50,000.00	50,000.00
293.	TIMS NNOROM	20,000.00	20,000.00
294.	ANAELE C.I	34,000.00	34,000.00
295.	M.I. ONYEKWUSI	1,398,000.00	1,398,000.00
296.	J.O. OGUZIE	875.00	875.00
297.	NNAMDI S.A.	10,000.00	10,000.00
298.	CHUKWUMA NWACHUKWU	988,000.00	988,000.00
299.	ANYANWU LAWRENCE	10,700.00	10,700.00
300.	CHARLES MGBEOJI	10,700.00	10,700.00
301.	OBINNA E.U.	2,000.00	2,000.00
302.	AJIKE REGINA	68,000.00	68,000.00
303.	JOSEPH EKE	10,000.00	10,000.00
304.	C.O. NWOKONKWO	133,460.00	133,460.00
305.	NWOGWUGWU K.E.	434,000.00	434,000.00
306.	I.O. NWADIKE	144,500.00	144,500.00
307.	MERCY EKE	75,500.00	75,500.00
308.	LOLO EKEOCHA R.	145,200.00	145,200.00
309.	COOKEY CHRISTIAN	350,000.00	350,000.00
310.	OLUCHI IBEKWE	1,000.00	1,000.00
311.	S.T. EKE	12,000.00	12,000.00
312.	JOHN KABIRI	24,090.00	24,090.00
313.	G.O. OKWUMMA (DAGS)	5,473,892.00	5,473,892.00
314.	HON SARAH OPARA	4,352,000.00	4,352,000.00
315.	DR. ONYEUKWU O.W	30,000.00	30,000.00

.316.	ALOZIE EUCHARIA	90,000.00	90,000.00
317.	LONGINUS EKWURU	1,000.00	1,000.00
318.	EMMANUEL OKEREAFOR	57,220.00	57,220.00
319.	AKUJUOBI PATRICK	15,000.00	15,000.00
320.	J.O. OHAEGBULAM	106,610.00	106,610.00
321.	YUSUF DAUDA	220,000.00	220,000.00
322.	EZE OGUZIE UCHENNA	225,000.00	225,000.00
323.	OSUJI O.O.	500,000.00	500,000.00
324.	CHIEF STANLEY MADUWUBA	146,000.00	146,000.00
325.	YOUNG TOBY EKECHI	3,436,000.00	3,436,000.00
326.	AGUBARAM NGOZI	110,000.00	110,000.00
327.	A.B.C. EKEH	420,000.00	420,000.00
328.	IRENE OGBAJI	35,000.00	35,000.00
329.	EZE G. NWOSU	100,000.00	100,000.00
330.	KIZITO ONUOHA	700,000.00	700,000.00
331.	E.C. AKURUKA	90,000.00	90,000.00
332.	OWEREGBULAM C.O	50,000.00	50,000.00
333.	ANYAGWA LAWRENCE	18,300.00	18,300.00
334.	SAMUEL NWAIGBO	30,000.00	30,000.00
335.	OKEREAFOR NONYELUM	45,000.00	45,000.00
336.	ODOM CHIKERE C.	115,000.00	115,000.00
337.	O.I.K. OPARAKU	153,900.00	153,900.00
338.	ANYANWU S.I	67,480.00	67,480.00
339.	ANGELA OBIKARA	5,850.00	5,850.00
340.	OLIVER OPARAH	6,050.00	6,050.00
341.	DIALA COMFORT	53,790.00	53,790.00
342.	NWANYERE UGWUEZUMBA	3,000.00	3,000.00
343.	DAVID NWAEKE	3,600.00	3,600.00
344.	VITALIS EKE	500.00	500.00
345.	CHRISTIAN UGWUEZEUMBA	300.00	300.00
346.	ANYADIKE PRECIOUS	5,000.00	5,000.00
347.	JULIUS OKERE	900.00	900.00
348.	FLIX EKE	11,800.00	11,800.00
349.	EKENJOKU R.C.O	322,150.00	322,150.00
350.	NJOKU PETER	2,300.00	2,300.00
351.	CHARLES ABARA	21,500.00	21,500.00
352.	OLUCHI NNAMERENODI	9,100.00	9,100.00
353.	SAM IKE	64,120.00	64,120.00
354.	ANILAMS C. EKE	7,000.00	7,000.00
355.	F.N. EKE	163,900.00	163,900.00
356.	NGOZI OBIJURU	7,000.00	7,000.00
357.	UCHEHARA R.O.	3,500.00	3,500.00
358.	LOLO A.C NKWOCHA	495,000.00	495,000.00
359.	RAY U. ONUOHA	189,500.00	189,500.00
360.	EBERE CECILIA C.	106,000.00	106,000.00
361.	ANTHONY NWAEKE	30,000.00	30,000.00
362.	AMADI INNOCENT	20,000.00	20,000.00
363.	NWOKE GODFREY NGOZI	476,100.00	476,100.00
364.	WILLIAM C. OKERE	14,000.00	14,000.00
365.	ESHIKE SYLVESTER	9,000.00	9,000.00
366.	THEOPHILUS A. IHEDIUBA	37,000.00	37,000.00
367.	OJUKWU GODFREY NLEMRCHI	8,000.00	8,000.00
368.	GLADYS EKE	40,000.00	40,000.00

369.	FELICIA OGUAMA	21,600.00	21,600.00
370.	EZE DR. KING NJOKU	110,062.56	110,062.56
371.	FELIX NNAERO	2,600.00	2,600.00
372.	ROWLAND ALOZIE	33,600.00	33,600.00
373.	JULIE ANYANWU	131,400.00	131,400.00
374.	JULIANA ECHEREODU	400.00	400.00
375.	NWAIRIRO C.K.	2,500.00	2,500.00
376.	ANTHONY ALOZIE.	1,900.00	1,900.00
377.	OPARA SAMUEL	1,150.00	1,150.00
378.	EUGENE ONWUZURUIKE	4,980.00	4,980.00
379.	IGBOKWE R.N	50,000.00	50,000.00
380.	NWOKE CHUKWUEMEKA	58,000.00	58,000.00
381.	L.U. UZOIGWE	133,450.00	133,450.00
382.	TONY NWAKAMA	37,500.00	37,500.00
383.	AKIM IR.	1,500.00	1,500.00
384.	CHUKS UCHEHARA	598.960.00	598.960.00
385.	CHIMA EMENINI	660,000.00	660,000.00
386.	ANDREW KABIRI	10,000.00	10,000.00
387.	CHIEF IFEOMA NNANNA	131,000.00	131,000.00
388.	C.A. IWUAGWU	376,000.00	376,000.00
389.	MELLAH MERCY	15,000.00	15,000.00
390.	ADIPUE ADLINE	488,000.00	488,000.00
391.	OGARAKU H.E	120,000.00	120,000.00
392.	OKECHUKWU CECILIA	75,000.00	75,000.00
393.	EKE EVARISTUS	600.00	600.00
394.	EZEJI C.I	22,500.00	22,500.00
395.	C.A. ONYEUKWU	402,230.00	402,230.00
396.	OBIANUJU MEREGINI	19,800.00	19,800.00
397.	P.O. ANUFORO	59,000.00	59,000.00
398.	LAWRENCE EZE	1,800.00	1,800.00
399.	MOSES AMAECHI	85,000.00	85,000.00
400.	STANLEY NKWOCHA	10,000.00	10,000.00
401.	DORATHY EKPE	8,000.00	8,000.00
402.	SIR. J.O. AMAHIRI	2,000.00	2,000.00
403.	W.O. OKERE	205,655.00	205,655.00
404.	OGUZIE PATIENCE	3,700.00	3,700.00
405.	GERALDINE SAM EKE	480,00.00	480,00.00
406.	SAMUEL AGBABUE	12,000.00	12,000.00
407.	R.U. OGBEDE	306,250.00	306,250.00
408.	L.O. EKE	8,000.00	8,000.00
409.	AMUCHI BENNETH	1,156,500.00	1,156,500.00
410.	E.E. ONYENWE	76,980.00	76,980.00
411.	SILAS OKEREKE	500.00	500.00
412.	CHINAGORO UCHEGBARA	500.00	500.00
413.	S.I. OBI (MRS.)	500.00	500.00
414.	BARNABAS AKUTA	500.00	500.00
415.	P.C. IHEANACHO	5,686,110.00	5,686,110.00
416.	R.A. OBODO	500.00	500.00
417.	RAJI S.K.O	23,600.00	23,600.00
418.	P. AKUJIOBA	21,500.00	21,500.00
419.	EZE E.C.	13,250.00	13,250.00
420.	EGERE NELSON	202,040.00	202,040.00
421.	ECHEBIRI CELESTINE	1,500.00	1,500.00

422.	AGOMUO C.I.	700.00	700.00
423.	J.S.M. IROJIOGU	690,000.00	690,000.00
424.	EKE JOHN	232,000.00	232,000.00
425.	SGT OKOROAFOR NWOSU	45,000.00	45,000.00
426.	MNWANERI EMMAUNEL	70,000.00	70,000.00
427.	CHRISTOPHER OKEREKE	40,000.00	40,000.00
428.	JOHN EKWUBIRI	166,000.0	166,000.0
429.	AMAECHI CALISTA	90,000.00	90,000.00
430.	ACHOGONYE C.U.	90,000.00	90,000.00
431.	CHIEF S.O. OKERE	5,835,625.22	5,835,625.22
432.	HON. CHARLES EKE	691,500.00	691,500.00
433.	DR. UDEH UCHE B.	320,000.00	320,000.00
434.	LOLO BLESSING OKERE	675,000.00	675,000.00
435.	MARY ADIELE	77,800.00	77,800.00
436.	HON. LILIAN ONYENWE	370,000.00	370,000.00
437.	HON. JAMES MANUFOR	290,000.00	290,000.00
438.	GODWIN NNEJI	10,700.00	10,700.00
439.	J.U. OKORIE	4,159,900.00	4,159,900.00
440.	OSUJI JULIUS	350,000.00	350,000.00
441.	AGIM C.E	270,000.00	270,000.00
442.	INSP. IKE ONYINYE	170,000.00	170,000.00
443.	AMADI THERESA	40,000.00	40,000.00
444.	SAMUEL EKE	50,000.00	50,000.00
445.	EKE MARRIS CLARA	40,000.000	40,000.000
446.	MRS. OKORIE	97,500.00	97,500.00
447.	OSUJI CHUKS	1,399,800.00	1,399,800.00
448.	BONIFACE UJUNWA	340,000.00	340,000.00
449.	HON. ANTHONY OHAERI	1,440,000.00	1,440,000.00
450.	HON. MICHAEL CHIGBUNDU	1,366,400.00	1,366,400.00
451.	HON. VITORIA OBINEZIEZE	1,325,000.00	1,325,000.00
452.	ALEX NWAUGHA	100,000.00	100,000.00
453.	FIDELIS UDEH	5,288,300.00	5,288,300.00
454.	OLIVER EZE	50,000.00	50,000.00
455.	DR. BASILIA IGBOKWE	285,000.00	285,000.00
456.	HON. CHARLES ALARIBE	50,000.00	50,000.00
457.	MBAGWU LOUIS	10,000.00	10,000.00
458.	NWAOGU DORATHY	30,000.00	30,000.00
459.	EZE GREGORY	69,000.00	69,000.00
460.	ONYEOCHA J.K	12,000.00	12,000.00
461.	H.C. CHUKWUKA	300,000.00	300,000.00
462.	LOLO EMELDA UDEH	655,000.00	655,000.00
463.	CHIEF A.K.C. NOSIKE	57,000.00	57,000.00
464.	NWOKERIBE P.E.	113,000.00	113,000.00
465.	HON. BRYDEN AMAJIRIONWU	895,000.00	895,000.00
466.	CHIBUEZE IMO E.	40,000.00	40,000.00
467.	ELDER IMO EGERE	803,670.00	803,670.00
468.	YUSUF (SSS)	50,000.00	50,000.00
469.	F.N. OKEKE	1,000,000.00	1,000,000.00
470.	OSUJI NLEMCHUKWU	245,000.00	245,000.00
471.	EKE CHINYERE A.N.	85,000.00	85,000.00
472.	BLESSING EJIKE	300,000.00	300,000.00
473.	BON. NKWOCHA	35,000.00	35,000.00
474.	KYRIAN ODOEMENAM	30,000.00	30,000.00

475.	MRS. NCHARAM R.C	390,000.00	390,000.00
476.	ARCH. H. UZOMA	671,000.00	671,000.00
477.	OSUJI CYPRIAN	25,000.00	25,000.00
478.	OWEREGBULAM O.C.	250,000.00	250,000.00
479.	OGARAKU H.E. (MRS.)	30,000.00	30,000.00
480.	GODWIN CHINWE	10,500.00	10,500.00
481.	ALPHONSUS NKWOCHA	740,000.00	740,000.00
482.	CHARLES NKWOCHA	57,000.00	57,000.00
483.	ALAUBA M.N.	212,500.00	212,500.00
484.	ADAWUFOR MARY	20,000.00	20,000.00
485.	ROSE ONWUKWE	300,000.00	300,000.00
486.	MARY NWOSU	30,000.00	30,000.00
487.	SAMUEL ASIKOGU	1,137,000.00	1,137,000.00
488	MERCY UHEGBU	2,025,000.00	2,025,000.00
489.	SIMON JUDE	210,000.00	210,000.00
490.	ANEBUNWA INNOCENT	1,062,000.00	1,062,000.00
491.	IWUANYANWU JOY	10,000.00	10,000.00
492.	AYOKA M.C	657,000.00	850,000.00
493.	NWORGU FELIX	25,000.00	25,000.00
494.	ODIGA O.S.	790,000.00	790,000.00
495.	MADUBUIKE J.N	25,000.00	25,000.00
496.	EKE AUGUSTINE	160,000.00	160,000.00
497.	OKERE SEC.	100,000.00	100,000.00
498.	EKE BASILIA	25,000.00	25,000.00
499.	OPARAOCHA LINUS	50,000.00	50,000.00
500.	ONONOGBO GEORGE U.	630,000.00	630,000.00
501	FIDELIS EKE	50,000.00	50,000.00
502.	OGBONNA J.O	30,000.00	30,000.00
503.	OHIRI KELECHI	20,000.00	20,000.00
504.	OSONDU AMAECHI	3,581,830.00	3,780,831.00
505.	OKERE E.C.	425,000.00	425,000.00
506.	EKECHUKWU CHIDINMA	34,000.00	34,000.00
507	URENNA EKE	39,000.00	39,000.00
508	IBECHEOZOR R.N	245,000.00	245,000.00
509	KELECHI AZUBUIKE	50,000.00	50,000.00
510	ANELE OKERENKWO	245,000.00	245,000.00
511	EMMA ANUKAM	80,000.00	80,000.00
512	NWAMERENINI B.C.	80,000.00	80,000.00
513	NKWOCHA OBINNA	60,000.00	60,000.00
514	ONYEKA MAGNUS	15,000.00	15,000.00
515	LIVINA DIKEOCHA	70,000.00	70,000.00
516	NKEM ANELE	70,000.00	70,000.00
517	HENRY NKWOCHA	70,000.00	70,000.00
518	ROMANUS OKPARA	87,000.00	87,000.00
519	ONYEUKWU SAMPSON	70,000.00	70,000.00
520	AMALIRI ANDY	70,000.00	70,000.00
521	ONUOHA GODWIN	70,000.00	70,000.00
522	IHUOMA SUNDAY	590,700.00	590,700.00
523	KORIE JOSEPHINE	20,000.00	20,000.00
524	EMMA NWACHUKWU	20,000.00	20,000.00
525	NWORGU CHINYERE	80,000.00	115,000.00
526	OYEDELE SAMUEL	95,000.00	95,000.00

527	OSUAGWU BLESSING	20,000.00	20,000.00
528	OTUONYE G.E	400,000.00	400,000.00
529	BASIL NKWOCHA	4,000.00	4,000.00
530	BARR. OKEREKE VICTOR	150,000.00	150,000.00
531	OKEY NWAORGU	369,880.00	369,880.00
532	MR. E.N.C. NWAORGU	36,019.00	36,019.00
533	ANORUO CHINYERE	87,700.00	87,700.00
534	JUDE AGUOCHA	146,850.00	146,850.00
535	IWUOHA THERESA	340,000.00	340,000.00
536	DIKE GLORIA	40,000.00	40,000.00
537	NWARGU OBINNA	8,000.00	8,000.00
538	IKECHUKWU NWORGA	258,000.00	258,000.00
539	NWOKEOCHA EBERE	27,700.00	27,700.00
540	ANYASODO OSITA	3,000.00	3,000.00
541	UZONDU P.N.C	32,200.00	32,200.00
542	OKWUROSHA K.C	20,000.00	20,000.00
544	AMADI FESTUS	5,000.00	5,000.00
545	HILARY OBINNA	5,000.00	5,000.00
546	CHIKA ANYANWU	10,000.00	10,000.00
547	UBA PROMISE	177,000.00	177,000.00
548	NKWOCHA BASIL	38,000.00	38,000.00
549	NWARIBE ANTHONY	520,000.00	720,000.00
550	NWAIMO CHINWE	115,000.00	115,000.00
551	UJU HENRY	40,000.00	40,000.00
552	OSUOHA E.A.	4,510,000.00	6,110,000.00
553	NWAOGWU K.E.	265,000.00	265,000.00
554	OPARA ONYEWUCHI	2,562,000.00	2,562,000.00
555	HON. EMEKA NWOFOR	2,135,000.00	2,135,000.00
556	EBIRIM JOY	50,000.00	50,000.00
557	UWAKWE JOY	75,000.00	75,000.00
558	EKE REMIGIUS	47,000.00	47,000.00
559	OKORO JOHN	70,000.00	70,000.00
560	CHINYERE ANORUO	0.00	51,700.00
561	OKEREKE BENJAMIN	0.00	40,000.00
562	EJIM JOSEPHINE	0.00	40,000.00
563	HON. CHIDI EKE	0.00	46,194,598.00
	HON. CHINWE OBINNA	0.00	1,000,000.00
564	OBINNA OKEREKE	0.00	150,000.00
	Sub-Total Personal Advances	**327 ,504,335.40**	**578,513,315.40**
	Grand Total Service Advances	**327 ,504,335.40**	**578,513,315.40**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	23,010,967.27	0.00	23,010,967.27	23,010,967.27
	Value Added Tax (VAT)	18,530,405.68	0.00	18,530,405.68	18,530,405.68
	Withholding Tax (WHT)	19,071,445.43	0.00	19,071,445.43	19,071,445.43
	5% Retention Fee	1,550,283.00	0.00	1,550,283.00	1,550,283.00
	Contract tax 21/2 %	8,806,473.48	0.00	8,806,473.48	8,806,473.48
	Sub-Total Unremitted Taxes	**70,969,574.86**	**0.00**	**70,969,574.86**	**70,969,574.86**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
1	NULGE Union Dues	894,446.95	0.00	894,446.95	894,446.95
2	NULGE Welfare	361,648.92	0.00	361,648.92	361,648.92
3	Staff Welfare Scheme	328,765.93	0.00	328,765.93	328,765.93
4	MHWU	1,865,219.92	0.00	1,865,219.92	1,865,219.92
5	NANNM	(439,126.39)	0.00	(439,126.39)	(439,126.39)
6	NULGE Nurse Union	70,064.70	0.00	70,064.70	70,064.70
7	NULGE Nig. Wars Ass.	139,176.06	0.00	139,176.06	139,176.06
8	Nurses Welfare Scheme Typist Union.	36,024.73	0.00	36,024.73	36,024.73
9	Workers Welfare Scheme HSWSA Dues	220,300.00	0.00	220,300.00	220,300.00
10	(S.S.W.D)	(494,500.00)	0.00	(494,500.00)	(494,500.00)
11	Senior Staff Ass.	(90,328.94)	0.00	(90,328.94)	(90,328.94)
12	Drivers Union	2,898.00	0.00	2,898.00	2,898.00
13	Civil Service Tech. Works Union	359.00	0.00	359.00	359.00
14	ASWSA	105,800.00	0.00	105,800.00	105,800.00
15	NACWPN	(6,001.00)	0.00	(6,001.00)	(6,001.00)
	Sub-Total Unremitted Deductions from Salary	**2,994,747.88**	**0.00**	**2,994,747.88**	**2,994,747.88**
	Grand Total Unremitted Deductions	**73,964,322.74**	**0.00**	**73,964,322.74**	**73,964,322.74**

16	**DEPOSITS:**	**2017 ₦'m**	**2018 ₦'m**
1.	IMO APPEAL FUND	57,000.00	57,000.00
2.	PTF	11,570.16	11,570.16
3.	UNCLAIMED SALARIES	13,474,515.89	13,474,515.89
4.	MOOR INT. LTD	613,846.52	613,846.52
5.	SUNDRY STAFF DEDUCTION	(233,348.24)	(233,348.24)
6.	FAMILY TRUST FUND	236,813.00	236,813.00
7.	SUNDRY STAFF DED. (POLITICIANS)	15,869.14	15,869.14
8.	ACTION SALES	37,675.00	37,675.00
9.	CLEMENT IHEANACHO	(17,800.00)	(17,800.00)
10.	AGBUGHA FRANCIS	(22,072.00)	(22,072.00)
11.	NWADIKE G.U.	(93,000.00)	(93,000.00)
12	JOSEPH EKE	385.78	385.78
13.	FRANCISCA AKALAWU	2,084.22	2,084.22
14	AMADI CLIFORD	3,268.16	3,268.16
15	CHAIRMAN ASSESSMENT AUTHORITY	775,174.94	775,174.94
16	G.D. AMAECHI	48,896.00	48,896.00
17	C.C. CHUKWUOCHA	71,077.00	71,077.00
18	CHIKEZIE G.N.	24,815.12	24,815.12

19	HARRILEX SERVICES	100,000.00	100,000.00
20	MASS TRANSIT SERVICES	40,430.00	40,430.00
21	HENRITYA EMEGHARA	931.20	931.20
22	GARRI PROCESSING INDUSTRY	3,295.00	3,295.00
23	DRUG REVOLVING LOAD	40,478.00	40,478.00
24	SALE OF FERTILIZER	11,579,390.58	11,579,390.58
25	E.P.I	10,000.00	10,000.00
26	LASEN NIGERIA LTD.	327.00	327.00
27	POLICE COMMUNITY RELATION	250.00	250.00
28	S.C. AFOKWALAM	1,015.02	1,015.02
29	F.C. NWACHUKWU	34.00	34.00
30	OKECHUKWU OKERE	247.00	247.00
31	A.E. NWACHUKWU	577.00	577.00
32	NGOZI OKPALA	30,110.00	30,110.00
33	A.C.K. AMADI	510.00	510.00
34	COMMUNITY HEALTH	28,525.00	28,525.00
35	Unclaimed Allowance	1,605,554.20	1,605,554.20
36	ANTHONIA NDUKWU	852.00	852.00
37	O.I. OKORO	135.00	135.00
38	SAMUEL I. PETER	1,896.15	1,896.15
39	JOHN EKEH	754.00	754.00
40	F.O. MERE	8,000.00	8,000.00
41	VINCENT ONYEOCHA	342.00	342.00
42	WASCO BROTHERS (NIG.)	73,972.00	73,972.00
43	PHILO OPARA	2,382.00	2,382.00
44	A.C. NWUDE (MRS.)	30,260.00	30,260.00
45	OBOKWE COMMUNITY	90,000.00	90,000.00
46	UMUOHIE NGOR ELECTRICITY DEV.	29,000.00	29,000.00
47	A.A. OPARA	9,500.00	9,500.00
48	CASHIER MISCELLANEOUS	2,115.00	2,115.00
49	UMUYANIKA NGOR DEV.	30,000.00	30,000.00
50	AUGUSTINE ONYENZE	8,245.00	8,245.00
51	EGBELUOBIBI ELECTRICITY	250.00	250.00
52	AUGUSTINE EMENU	72,586.00	72,586.00
53	DORATHY UKAEGBU	19,411.00	19,411.00
54	ANTHONY IDIMOGU	718,228.00	718,228.00
55	MADIWE OBIERUFO	2,446.00	2,446.00
56	I.A. OKEAFOR	20,000.00	20,000.00
57	JOHN OGUZIE	1,995.00	1,995.00
58	GODDY ONYENKAZI	16,401.00	16,401.00
59	IKENNA NWAOGU	3,205.00	3,205.00
60	NWANKWO MARY MEDIA	1,087.00	1,087.00
61	S.O. EWURU	458,250.00	458,250.00
62	LEONARD NNADI	13,060.00	13,060.00
63	EZE DIKE	492.00	492.00
64	JUDITH OKEREKE	2,512.00	2,512.00
65	DORIS OGUGUO	2,048.00	2,048.00
66	H. NWACHUKWU	26,563.00	26,563.00
67	REGINALD NKWOCHA	1,170.00	1,170.00
68	C. I. OGU (MRS)	35,185.00	35,185.00
69	A.C. EKE I.	26,300.00	26,300.00
70	B. OHIRI	942,000.00	942,000.00
71	GEOPHEREY AMADI	1,791.00	1,791.00
72	A. OKERE	1,608.00	1,608.00

73	HELEN AWULONU	2,065.00	2,065.00
74	C. C. MBATA	2,299.00	2,299.00
75	FELIX OKOH	81,406.00	81,406.00
76	JULIUS IBE	26,500.00	26,500.00
77	STELLA DIKE	53,150.00	53,150.00
78	BARR. P. I. OKERE	5,000.00	5,000.00
79	JOHN EZE ISIGUO	35,000.00	35,000.00
80	M.O. NJOKU	30,030.00	30,030.00
81	ALEX MGBECHI	14,127.00	14,127.00
82	CHIEF KENNETH UZOMA	295,000.00	295,000.00
83	OPARA OLIVIA	25,000.00	25,000.00
84	FELICIA OGUMA	9,950.00	9,950.00
85	BERNARD OKERE	130,000.00	130,000.00
86	NORAH OPARAH	159,000.00	159,000.00
87	B. AMADI	24,900.00	24,900.00
88	EMILIA IHEZU	2,638.00	2,638.00
89	JOHN NJOKU	6,384.00	6,384.00
90	J. E. ANYANWU	26,150.00	26,150.00
91	EMMANUEL OKEREAFOR	4,096.00	4,096.00
92	BEDE NWORGU	8,699.00	8,699.00
93	MGBACHI SAMUEL	79,671.00	79,671.00
94	UDUNNA OKERE	10,332.00	10,332.00
95	LINUS O. EKEH	3,110.00	3,110.00
96	JUDE OPARA	46,250.00	46,250.00
97	TOBIAS OKORO	6,500.00	6,500.00
98	OHISA OBINIGWE	35,170.00	35,170.00
99	H. A. NKWOCHA	36,500.00	36,500.00
100	OJIJI UKACHUKWU	56,500.00	56,500.00
101	IKENNA OKEREAFOR	15,450.00	15,450.00
102	NNAMDI EJIOFOR	36,500.00	36,500.00
103	NZE NNADI NWOSU	63,400.00	63,400.00
104	ALEX CHIBUNDU E.	16,000.00	16,000.00
105	MACDHERSON EZENWA OSUJI	70,000.00	70,000.00
106	E.N. NWANKWO	7,540.00	7,540.00
107	ODOEMENA C.	66,861.17	66,861.17
108	EVERESTUS EKE	4,610.00	4,610.00
109	AMBROSE OKERE	775.00	775.00
110	AGATHA MBAH	1,866.00	1,866.00
111	BENNETH OPARAKU	712.00	712.00
112	NKWOCHA LILIAN	3,709.00	3,709.00
113	OBINATU NICK EBERE	10,090.00	10,090.00
114	S. M. ANYANWU	2,815.00	2,815.00
115	CHIDI C. OKORO	1,438.00	1,438.00
116	BERNARD UKAGU	3,477.00	3,477.00
117	SUSSAN NGUNKA	1,514.00	1,514.00
118	INNOCENT OKERE	4,000.00	4,000.00
119	CORNENTINUS IBE	1,739.00	1,739.00
120	CHINONYE OKERE	3,000.00	3,000.00
121	UGWUEZUMBA OKEREAFOR	47,000.00	47,000.00
122	JOSEPHINE UCHE	1,065.00	1,065.00
123	ONYEMUCHE ODUNZE	37,557.00	37,557.00
124	I.C. EJAM	10,636.00	10,636.00
125	LILIAN UNEGBU	1,923.00	1,923.00
126	OLIVER EKE	63,100.00	63,100.00

127	LEONARD NJOKU	1,720.00	1,720.00
128	NATIONAL HOUSING FUND	1,416.00	1,416.00
129	UCHEHARA CHUKS	26,350.00	26,350.00
130	C.A. IWUAGWU	1,707.00	1,707.00
131	ENGR. UCHE DIOGU	4,000.00	4,000.00
132	LEO. ALOZIE NKWOCHA	315,000.00	315,000.00
133	CYRIL ONUOHA	1,000.00	1,000.00
134	EMMANUEL OKERREAFOR	1,000.00	1,000.00
135	MONICA OKEREAFOR	22,200.00	22,200.00
136	ADOLPHUS IBE	24,800.00	24,800.00
137	IGNATIUS ESHIKA	82,000.00	82,000.00
138	GODSP0WER IKE	90,110.00	90,110.00
139	ALLOY EKE	25,450.00	25,450.00
140	UDORJI OPARA	58,700.00	58,700.00
141	PAUL OPARA	81,000.00	81,000.00
142	OHA V. S. AMAECHI	20,000.00	20,000.00
143	OGECHI EZEJI	8,460.00	8,460.00
144	V.N. CHIEMENAM	3,716.00	3,716.00
145	ALIJOE NKWOCHA	4,250.00	4,250.00
146	NGUBO NDIEZE	32,500.00	32,500.00
147	EDISON AMADI	3,487.00	3,487.00
148	JOHN NWORGU	16,009.00	16,009.00
149	STAFF DEDUCTION RATE	55,000.00	55,000.00
150	JUDE ANUFORO	9,920.00	9,920.00
151	EMMA OKERE	2,394.00	2,394.00
152	NKEIRUKA EGERE	3,324.00	3,324.00
153	CAMILUS AGUOCHA	2,793.00	2,793.00
155	CHRISTIAN NWAORGU	16,287.50	16,287.50
156	SIMON MBATA	2,596.00	2,596.00
157	OPARA GEORGE	11,950.00	11,950.00
158	ANTHONY OFFOR	11,950.00	11,950.00
159	NKWOCHA GERALDINE	4,000.00	4,000.00
160	N.R.C	850.00	850.00
161	S.D.P	850.00	850.00
162	CHIEF ELEZIEANYA E.M.	66,421.00	66,421.00
163	EKE C. N.	25,000.00	25,000.00
164	ONWUZURUIKE PETROLINA	3,696.00	3,696.00
165	IHEZUE P. N.	16,287.00	16,287.00
166	ZENWA OBI	16,948.00	16,948.00
167	UKAOHA CHAARLEA	10,639.00	10,639.00
168	ANYANWU JAMES	2,800.00	2,800.00
169	EKWUJURU IMELDA	2,751.00	2,751.00
170	EGBELU NGURU ELECTRICITY UNION	10,000.00	10,000.00
171	ELIZABETH OKERE	1,570.00	1,570.00
172	OLOLO MATHEW	18,442.00	18,442.00
173	CHIMEZIE MECHAEL	48,100.00	48,100.00
174	CHIEF AGU A.C.	63,150.00	63,150.00
175	CHIKERU ALOYSIUS	290.00	290.00
176	ZIMARK TONY	75,000.00	75,000.00
177	SHEDRACK OKERE	4,518.00	4,518.00
178	AGWARA M.N.	5,338.00	5,338.00
179	UKASOANYA S.N.	2,292.00	2,292.00
180	MBADIWE OBIEFU	2,446.00	2,446.00
181	UKWUMMA B.G.	4,558.00	4,558.00

182	OBINIGWE CHINASA	26,500.00	26,500.00
183	OLAKWU PEDESTRIAN BRIDGE	20,000.00	20,000.00
184	AKUJUOBI NELLY	39,800.00	39,800.00
185	OKERE U.A.	31,000.00	31,000.00
186	EGEGBARA PRISELAM	9,000.00	9,000.00
187	ANUKAM P.N.	16,500.00	16,500.00
188	DOMINIC OKERE	11,671.00	11,671.00
189	AGBABUE SYLVANUS	10,500.00	10,500.00
190	NWAOZUZU M.K.	35,340.00	35,340.00
191	ECHE REGINA	8,835.00	8,835.00
192	HON. IKERE C.C.	5,000.00	5,000.00
193	ALEXANDER OKEREKE	7,300.00	7,300.00
194	AGIM T.U.E.	1,833.00	1,833.00
195	NNANU F. C.	5,958.00	5,958.00
196	JBS TECN SERVICES	60,000.00	60,000.00
197	SALES OF BIRDS DEDUCTION	648,000.00	648,000.00
198	MURAKO GODWILL	14,239.00	14,239.00
199	LINUS NWAORGU	13,789.00	13,789.00
200	BARTHOLOMEW EKE	20,100.58	20,100.58
201	LAMBERT NWOSU	20,100.58	20,100.58
202	CASUAL WORKERS	275,000.00	275,000.00
203	I.T. STUDENTS	6,000.00	6,000.00
204	AGRIC INTERGRATED	133,000.00	133,000.00
205	TRADITIONAL RULERS	808,920.00	808,920.00
	Total Deposits	**36,350,111.17**	**36,350,111.17**

SUPPLEMENTARY NOTES:

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	157,596,917.00	26,386,099.60	4,863,652.33	39,556,594.16	**228,403,263.09**
2	February	108,625,677.40	29,386,099.60	4,863,652.33	39,556,594.16	**182,432,023.49**
3	March	30,120,471.86	26,386,099.60	4,863,652.33	39,556,594.16	**100,926,817.95**
4	April	49,578,642.86	29,386,099.60	4,863,652.33	39,556,594.16	**123,384,988.95**
5	May	3,810,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**74,616,346.09**
6	June	36,908,358.86	29,386,099.60	4,863,652.33	39,556,594.16	**110,714,704.95**
7	July	0.00	26,386,099.60	4,863,652.33	39,556,594.16	**70,806,346.09**
8	August	104,579,272.86	29,386,099.60	4,863,652.33	39,556,594.16	**178,385,618.95**
9	September	76,600,187.72	26,386,099.60	4,863,652.33	39,556,594.16	**147,406,533.81**
10	October	33,863,058.00	29,386,099.60	4,863,652.33	39,556,594.16	**107,669,404.09**
11	November	124,852,460.00	26,386,099.60	4,863,652.33	39,556,594.16	**195,658,806.09**
12	December	75,748,212.00	29,386,099.60	4,863,652.33	39,556,594.16	**149,554,558.09**
	Total	**802,196,258.56**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,687,872,411.64**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	156,250.00	130,400.00
	February	125,200.00	125,000.00
	March	115,400.00	195,230.00
	April	382,200.00	170,300.00
	May	924,800.00	86,540.00
	June	152,800.00	380,300.00
	July	1,056,050.00	130,200.00
	August	115,000.00	93,200.00
	September	92,300.00	48,200.00
	October	210,300.00	120,000.00
	November	489,500.00	57,280.00
	December	112,300.00	355,500.00
	Total	**3,932,100.00**	**1,892,150.00**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF NJABA

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

NJABA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Njaba Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Njaba Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Njaba Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Njaba Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF NJABA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Njaba Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofNjaba Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Njaba Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu, MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State

NJABA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,143,240,440.00	Statutory Allocation from JAAC	1	1,388,694,667.67	847,609,908.86
14,324,005.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
2,450,000.00	Capitation Rate		0.00	0.00
15,500,000.00	Property Rate		575,000	175,000.00
36,735,000.00	Licenses, Fines, Fees and Royalty		1,568,500.00	846,100.00
7,050,000.00	Earnings from Commerce		0.00	7,500.00
1,084,580.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,064,659,580.00	Miscellaneous		0.00	68,453.68
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
0.00	**Total Revenue**		2,143,500.00	1,097,053.68
3,222,224,025.00	**Total Inflow from Operating Activities (A)**		1,390,838,167.67	847,609,908.86
	Payments:			
648,168,380.00	Personnel Cost	5	738,060,167.59	677,789,328.21
39,910,000.00	Overhead Cost	6	46,069,570.63	91,167,466.19
0.00	Sec. Vote	7	14,940,000.00	2,522,700.00
0.00	Integrated Farm Projects	8	0.00	0.00
2,474,569,000.00	Capital Expenditure	9	576,411,259.26	109,834,350.70
0.00	Interest Payment		0.00	0.00
3,172,647,380.00	**Total Outflow from Operating Activities (B)**		**1,375,480,997.48**	**881,313,845.10**
49,576,645.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**15,357,170.19**	**(32,606,882.50)**
	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase/Construction of Assets		0.00	
	Purchase of Financial Market Instruments		0.00	

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		15,357,170.19	**(32,606,882.56)**
0.00	**Cash and its Equivalent as at 1/1/18**		**1,454,918.26**	**34,061,800.82**
0.00	**Cash and its Equivalent as at 31/12/18**		**16,812,088.45**	**1,454,918.26**

NJABA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	14,355.40	16,124.50
Bank	11	16,797,733.05	1,438,793.76
Total Liquid Assets (A)		**16,812,088.45**	**1,454,918.26**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	28,833,800.00	43,773,800.00
Service Advance	14	394,408,901.53	292,016,732.53
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**423,242,701.53**	**335,790,532.53**
TOTAL ASSETS C = (A + B)		**440,054,789.98**	**337,245,450.79**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		370,911,887.29	268,132,548.10
Unremitted Deductions	15	58,790,102.69	58,790,102.69
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**429,701,989.98**	**326,922,650.79**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	10,352,800.00	10,352,800.00
Total Other Liabilities (F)		**10,352,800.00**	**10,352,800.00**
TOTAL LIABILITIES G = (D + E +F)		440,054,789.98	**459,701,739.98**

NJABA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
288,381,930.66	**OPENING BALANCE 1/1/19**		268,132,548.10	**0.00**	**0.00**	**0.00**	(268,132,548.10)
	ADD REVENUE:						
	ALLOCATIONS						
847,609,908.860	Statutory Allocation from JAAC	1	1,388,694,667.67	2,143,240,440.00	2,143,240,440.00	0.00	1,640,221,925.41
0.00	State Government IGR	2	0.00	14,324,005.00	14,324,005.00	0.00	14,324,005.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	2,450,000.00	2,450,000.00	0.00	2,450,000.00
175,000	Property Rate		575,000.00	15,500,000.00	15,500,000.00	0.00	14,925,000.00
846,100.00	Licenses, Fines, Fees and Royalty		1,568,500.00	36,735,000.00	36,735,000.00	0.00	34,591,500.00
7,500	Earnings from Commerce		0.00	7,050,000.00	7,050,000.00	0.00	7,050,000.00
0.00	Rent on Local Govt. Property		0.00	1,084,580.00	1,084,580.00	0.00	1,084,580.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	1,064,659,580.00	1,064,659,580.00	0.00	1,064,516,080.00
1,028,600.00	**Total Internally Generated Revenue**		**2,143,500.00**	0.00	0.00	0.00	0.00
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	**0.00**	**0.00**	0.00	**0.00**
1,137,020,439.52	**Total Revenue (A)**		**1,658,970,415.77**	**3,222,224,025.00**	**3,222,224,025.00**	0.00	**2,717,062,010.41**
	EXPENDITURE						
677,789,328.21	Personnel Cost	5	738,060,167.59	648,168,380.00	648,168,380.00	0.00	331,105,235.60
93,691,166.91	Overhead Cost	6	43,440,451.63	39,910,000.00	39,910,000.00	0.00	36,612,419.00
97,475,850.70	Capital Expenditure	9	486,911,259.26	2,474,569,000.00	2,474,569,000.00		2,422,194,000.00
868,956,345.10	**Total Expenditure (B)**		**1,288,058,828.48**	**3,172,647,380.00**	**3,172,647,380.00**	**0.00**	**2,789,911,654.60**
268,132,548.10	**OPERATING BALANCE**		**370,911,887.29**	**49,576,645.00**	**49,576,645.00**	**0.00**	**72,849,644.19**
	APPROPRIATIONS/TRANSFERS						
268,132,548.10	Transfer to Capital Development Fund		**370,911,887.29**	**0.00**	**0.00**	**0.00**	
268,132,548.10	Closing Balance		**370,911,887.29**				

NJABA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
53,172,558.07	**Opening Balance**		**223,829,255.47**	**0.00**	**0.00**	**0.00**	**(223,829,255.47)**
	ADD REVENUE						
268,132,548.10	**Transfer From Consolidated Revenue Fund**		370,911,887.29	0.00	0.00	0.00	(370,911,887.29)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
321,305,106.17	**TOTAL REVENUE**		**594,741,142.76**	**0.00**	**0.00**	**0.00**	**(594,741,142.76)**
	LESS CAPITAL EXPENDITURE						
97,475,850.70	**Capital Expenditure Sector**	9	486,911,259.26	2,474,569,000	2,474,569,000	0.00	1,987,657,740.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	0.00	0.00	0.00	0.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
97,475,850.70	**TOTAL CAPITAL EXPENDITURE**		486,911,259.26	2,474,569,000	2,474,569,000	0.00	1,987,657,740.74
0.00	Adjustments for Movements in Public Debts						
223,829,255.47	**Closing Balance**		**107,829,883.50**				

NJABA LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	,1,388,694,667.67	1,723,924,600.00	335,229,932.33	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	46,000,390.00	46,000,390.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	100,158,000.00	100,158,000.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,388,694,667.67**	**1,870,082,990.00**	**481,388,322.33**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	273,157,450.00	273,157,450.00	
	Total Value Added Tax		**0.00**	**273,157,450.00**	**273,157,450.00**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	14,324,005.00	14,324,005.00
	Total State Government Internally Generated Revenue	**0.00**	**14,324,005.00**	**14,324,005.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	2,000,000.00	2,000,000.00
	Arrears of Capitation Rate	0.00	450,000.00	450,000.00
	Sub-Total Capitation Rate	**0.00**	**2,450,000.00**	**2,450,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	400,000.00	6,000,000.00	5,600,000.00
	Communication Mast	175,000.00	8,500,000.00	8,325,000.00
	Arrears of Property Rate	0.00	1,000,000.00	1,000,000.00
	Sub-Total Property Rate	**575,000.00**	**15,500,000.00**	**14,925,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Obstruction and Nuisance Fees	0.00	450,000.00	450,000.00
	Bicycle License Fess	0.00	100,000.00	100,000.00
	Liquor License (Wine/ Beer)	21,000.00	100,000.00	79,000.00
	Native Liquor License	0.00	10,000.00	10,000.00
	Wheelbarrow License Fees	0.00	45,000.00	45,000.00
	Native Tobacco License	0.00	15,000.00	15,000.00
	Squatter/ Hawkers Permit	0.00	150,000.00	150,000.00
	Buses/Commercial Vehicles Emblems	0.00	1,000,000.00	1,000,000.00
	Registration of Buses/Commercial Vehicles	0.00	500,000.00	500,000.00
	Operational Business Permit	72,500.00	2,500,000.00	2,500,000.00
	Eating House License Fees	0.00	100,000.00	100,000.00
	Kiosk License Fees	0.00	120,000.00	120,000.00
	Bakery House License Fees	0.00	1430,000.00	1430,000.00
	Slaughter House Fees	0.00	300,000.00	300,000.00
	Canon Shooting License Fees	0.00	50,000.00	50,000.00
	Customary Marriage Registration Fees	120,000.00	1,000,000.00	880,000.00
	Entertainment/Drumming Fees	0.00	250,000.00	250,000.00
	Control of Noise Permit	0.00	80,000.00	80,000.00
	Cinematograph License Fees	0.00	95,000.00	95,000.00
	Naming of Street Registration Fees	42,000.00	60,000.00	18,000.00
	Radio/Television License Fees	0.00	100,000.00	100,000.00
	Clubs, Cultural and Social Organization Registration Fees	54,000.00	150,000.00	96,000.00
	Identification/Oath Fees	512,000.00	1,500,000.00	988,000.00
	Dislodging Septic Tank License Fees	0.00	150,000.00	150,000.00
	Earning from Environmental Sanitation Services	0.00	1,500,000.00	1,500,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	250,000.00	250,000.00
	Registration of Birth and Death	12,500.00	1,450,000.00	1,437,500.00
	Dispensary Fees	279,200.00	2,200,000.00	1,920,800.00
	Maternity Fees	80,300.00	2,500,000.00	2,419,700.00
	Registration of Contractors Fees	50,000.00	4,000,000.00	3,950,000.00
	Tender Fees	250,000.00	2,000,000.00	1,750,000.00
	Building Plan Checking fees	0.00	200,000.00	200,000.00
	Sand Excavation Fees	75,000.00	5,000,000.00	4,925,000.00
	Cottage Industry Fees	0.00	50,000.00	50,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	250,000.00	250,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	100,000.00	100,000.00

	Ingredient Grinding License Fees	0.00	30,000.00	30,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	50,000.00	50,000.00
	Welding Machine License Fees	0.00	120,000.00	120,000.00
	Electronics Radio/Television Workshop License Fees	0.00	110,000.00	110,000.00
	Blacksmith Workshop License Fees	0.00	40,000.00	40,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	50,000.00	50,000.00
	Battery Charger License Fees	0.00	50,000.00	50,000.00
	Printing Press License Fees	0.00	70,000.00	70,000.00
	Vulcanizer License Fees	0.00	50,000.00	50,000.00
	Panel Beater License Fees	0.00	100,000.00	100,000.00
	Motor Spare Parts License Fees	0.00	250,000.00	250,000.00
	Clock/Watch Repair License Fees	0.00	45,000.00	45,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	150,000.00	150,000.00
	Motor Mechanical Workshop License Fees	0.00	250,000.00	250,000.00
	Building Material License Fees	0.00	500,000.00	500,000.00
	Surface Kerosene Tank License Fees	0.00	50,000.00	50,000.00
	Photocopying and Document Service License Fees	0.00	40,000.00	40,000.00
	Block Making with Machine License Fees	0.00	30,000.00	30,000.00
	Sewing Institute License Fees	0.00	50,000.00	50,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	100,000.00	100,000.00
	Local Hair Barbing/Plating License Fees	0.00	35,000.00	35,000.00
	Advertisement License Fees	0.00	200,000.00	200,000.00
	Sales of Unserviceable Stores License Fees	0.00	4,000,000.00	4,000,000.00
	Survey and Plot Fees	0.00	100,000.00	100,000.00
	Approved Building Plan Fees	0.00	500,000.00	500,000.00
	Mortgage Sub-Lease Survey Fees	0.00	50,000.00	50,000.00
	Customary Right of Occupancy Fees	0.00	250,000.00	250,000.00
	Building Plan Inspection Fees	0.00	1,000,000.00	1,000,000.00
	Sub-Total Licenses, Fines and Fees	**1,568,500.00**	**36,735,000.00**	**34,591,500.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	1,000,000.00	0.00
	Motor Park Toll	0.00	250,000.00	0.00
	Slaughter House Fees	0.00	800,000.00	0.00
	Earnings from Agricultural Undertakings	0.00	5,000,000.00	0.00
	Sub-Total Earnings from Commerce	**0.00**	**7,050,000.00**	**0.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	200,000.00	200,000.00
	Rent on Other Local Government Buildings	0.00	300,000.00	300,000.00
	Rent on Other Local Government Landed Property	0.00	500,000.00	500,000.00
	Land Rent Under the Use Act	0.00	84,580.00	84,580.00
	Sub-Total Rent on Local Government Property	**0.00**	**1,084,580.00**	**1,084,580.00**
3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST & REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00

	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	1,500,000.00	1,500,000.00
	Unclaimed Deposits- Salaries and Allowances	0.00	250,000.00	250,000.00
	Others (Miscellaneous)	0.00	90,000.00	90,000.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**1,001,840,000.00**	**1,001,840,000.00**
	Grand Total Internally Generated Revenue	**2,143,500.00**	**1,064,659,580.00**	**1,064,659,580.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	3,517,718.00	59,702,300.00	56,184,582.00
	The Legislative	9,059,190.00	94,972,050.00	85,912,860.00
	Community Government Councils	0.00	25,000,000.00	25,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**12,576,908.00**	**179,674,350.00**	**167,097,442.**00
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	52,643,420.64	78,154,600.00	25,511,179.36
	Finance	34,681,290.44	50,722,660.00	16,041,369.56
	Medical and Health	115,292,381.26	210,180,260.00	94,887,878.74
	Planning Research and Statistics	6,394,075.71	9,383,950.00	2,989,874.29
	Agricultural and Natural Resources	30,832,980.45	50,050,890.00	19,217,909.55
	Works, Transport and Housing	36,893,496.84	44,831,630.00	7,938,133.16
	Information, Education and Social Welfare	31,253,591.06	32,670,040.00	1,416,448.94
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**718,988,259.59**	**475,994,030.00**	**242,994,229.59**
5.3				

	MISCELLANEOUS:			
	Adult Instructors	2,251,000.00	0.00	(2,251,000.00)
	NYSC Corp Member	2,160,000.00	1,000,000.00	(1,160,000.00)
	Postal Agents	554,000.00	0.00	(554,000.00)
	IT Students	1,080,000.00	800,000.00	(280,000.00)
	Road Cleaners	450,000.00	700,000.00	250,000.00
	Casual Security Men	0.00	0.00	0.00
	Total Miscellaneous	**6,495,000.00**	**2,500,000.00**	**(3,995,000.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	495		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	24		
	Total Number of Employees at the End of the Year	**471**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	**9,250,000.00**	6,620,000.00	
	Utility Services	**7,500,000.00**	540,000.00	
	Telephone and Postal Services	0	200,000.00	
	Stationery and Printing	**7,200,00.00**	5,430,000.00	
	Maintenance of Office Furniture and Equipment	6,500,000.00	3,400,000.00	
	Maintenance of Vehicle and Capital Assets	4,400,500.00	3,000,000.00	
	Consultancy and Professional Services	4,119,500.00	800,000.00	
	Training, Staff Development and Welfare	400,500.00	3,320,000.00	
	Entertainment and Hospitality	6,869,451.63	10,250,000.00	
	Miscellaneous Expenses	4,400,500.00	4,500,000.00	
	Provision of Service Materials	**9,250,000.00**	1,850,000.00	
	Total Overhead Cost By Function	43,440,451.63	**39,910,000.00**	
	Unretired Advances	2,629,119.00	**0.00**	2,629,119.00
	Grand Total OverHead Cost	46,069,570.63	**39,910,000.00**	
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	13,500,000.00	12,000,000.00	-1,500,000.00
	Administration	9,600,000.0	8,110,000.00	-1,490,000.00
	Finance	**7,800,000.0**	4,200,000.00	-3,600,000.00
	Medical and Health		4,000,000.00	4,000,000.00
	Planning Research and Statistics	2,500,500.0	2,700,000.00	199,500.00
	Agricultural and Natural Resources	8,200,000.00	2,900,000.00	-5,300,000.00
	Works, Transport and Housing	7,103,619.00	3,700,000.00	-3,403,619.00
	Information, Education and Social Welfare		2,300,000.00	2,300,000.00
	Total Overhead Cost by Sector (Department)	46,069,570.63		-6,159,570.63
7	**SECURITY VOTE**	14,940,000.00	**0.00**	14,940,000.00
	Total Sec. Vote	14,940,000.00	0.00	14,940,000.00
8	**INTEGRATED FARM**			
	Sub-Total Integrated Farm	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			

	Construction and Grading of Roads	52,375,000.00	1,102,569,000.00	1,050,194,000.00
	Purchase of Motor Vehicles	5,500,000.00	30,000,000.00	24,560,000.00
	Local Govt Joint Projects	**429,036,259.26**	**0.00**	**429,036,259.26**
	Other Capital Expenditure	**0.00**	**1,342,000,000**	**1,342,000,000**
	Total Capital Expenditure	**486,911,259.26**	**2,474,569,000.00**	**1,987,657,740.74**
	Unretired Advances	**89,500,000.00**	**0.00**	**89,500,000.00**
	Grand Total Capital Expenditure	**576,411,259.26**	**2,474,569,000.00**	**1,898,157,740.74**

	LIQUID ASSETS				
	CASH BALANCE:				
10	Cash-at-Hand			14,355,40	16,124.50
	Sub-Total Cash			**14,355,40**	**16,124.50**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. UBA Plc 3	IGR Account	1015641442	7,570.50	**19,897.63**
	2. UBA Plc 2	Salary Account	1000698523	1,289,227.56	**927,731.57**
	3. First Bank Plc	Agric Farm Account	20240682438	406,071.00	**406,071.00**
	4. Zenith Bank Plc	Not Disclosed	1015462896	15,010,664.00	**413.26**
	5. UBA Plc 1	–do–	–do–	31,016.72	**31,016.72**
	6. Zenith Bank Plc	Project Account	1012723039	413.26	**893.57**
	7. Oceanic Bank I	Not Disclosed	Not stated	8,151.26	**8,151.26**
	8. Oceanic Bank II	–do–	–do–	42,653.75	**42,653.75**
	9. Oceanic Bank III	–do–	–do–	1,965.00	**1,965.00**
	Sub-Total Bank			**16,797,733.05**	**1,438,793.76**
	Grand Total Liquid Assets			**16,812,088.45**	**1,454,918.26**
12	**SALARY ADVANCE**				
	Salary Advance			**0.00**	**0.00**
	Sub-Total Salary Advance			**0.00**	**0.00**
13	**IMPREST:**				
1	**Hon. Bon Nnaka (TC Chairman)**			**18,054,400.00**	**18,054,400.00**
2	**O.O. Igbokwe (DAGS)**			**500,000.00**	**500,000.00**
3	**Uwakwem C.I (HPM)**			**25,000.00**	**75,000.00**
4	**Obianwa Juliana (HOD Agric.)**			**472,000.00**	**522,000.00**
5	**Agwunobi Glory**			**620,000.00**	**670,000.00**
6	**Oparaugo, P.C. (HOD Works)**			**125,000.00**	**125,000.00**
7	**Ogu Agatha**			**70,000.00**	**445,000.00**
8	**Engr. Akamere Magnus**			**185,600.00**	**335,000.00**
9	**Dr. Abaenewe Zeph C.**			**285,000.00**	**285,000.00**
10	**Manu, P.O. (DAGS)**			**200,000.00**	**200,000.00**
11	**Njoku L. C.**			**125,000.00**	**125,000.00**
12	**Marcel Okafor**			**410,000.00**	**410,000.00**
13	**Iheobm P.N.(Mrs)**			**416,000.00**	**466,000.00**
14	**Capt Chris Ibekwe (SOLAD)**			**1,200,000.00**	**1,200,000.00**
15	**Ogbeata V.I. (Mrs.) (DAGS)**			**200,000.00**	**200,000.00**
16	**Ejimadu C.N. (DAGS)**			**1,609,000.00**	**1,609,000.00**
17	**Chukwu C.N. (Treasurer)**			**500,000.00**	**500,000.00**
18	**Ihemnike P.O. (TR)**			**909,000.00**	**909,000.00**
19	**Mgberekpe K.C. (I/A)**			**195,500.00**	**195,500.00**
20	**Ugo J.C. (I./A)**			**50,000.00**	**50,000.00**
21	**Okwusoha K.C.(I/A)**			**359000.00**	**359000.00**

22	**Njoku Henry (I/A)**	**80,000.00**	**80,000.00**
23	**Irojiogu O.J. (HPM)**	**22,700.00**	**22,700.00**
24	**Amaefule Louis (I/A)**	**50,000.00**	**50,000.00**
25	**Ohalete Marcy**	**191,800.00**	**191,800.00**
26	**Ezeijedi V.A**	**140,000.00**	**140,000.00**
27	**Nwajere L.E. (HOD Health)**	**1,082,700.00**	**1,082,700.00**
28	**Aguoru E.E.**	**30,000.00**	**30,000.00**
29	**Akaedu Edwin A.**	**32,700.00**	**32,700.00**
30	**Hon. NnabuifeHypdytus**	**70,000.00**	**70,000.00**
31	**Osuigwe Benjamin**	**32,700.00**	**32,700.00**
32	**Ezeji Damian**	**70,000.00**	**70,000.00**
33	**Ofoha Callistus**	**70,000.00**	**70,000.00**
34	**Aguab Emeka**	**70,000.00**	**70,000.00**
35	**Mbagwu Josephat**	**70,000.00**	**70,000.00**
36	**Mercy Daniel**	**70,000.00**	**70,000.00**
37	**Ikeme Hypolytus**	**70,000.00**	**70,000.00**
38	**Pst. David John Kennedy**	**70,000.00**	**70,000.00**
39	**Duru Louis (TC Member)**	**70,000.00**	**70,000.00**
40	**Hon. Aloy Onwuegbuchulam**	**0.00**	**12,140,000.00**
41	**Hon. Obioha Kenneth**	**0.00**	**1,500,000.00**
42	**Odiga, S. O.**	**0.00**	**375,000.00**
43	**Jieme Jude**	**0.00**	**200,000.00**
44	**Enwerem Chinwe**	**0.00**	**50,000.00**
45	**Ugwumba Chinwe**	**0.00**	**50,000.00**
	Sub-Total Imprest	**28,833,800.00**	**43,773,800.00**
14	**SERVICE ADVANCE**		
	PROJECT ADVANCES:		
14.1	**INTEGEATED FARM PROJECT:**		
	a. Mr. Igbokwe, O. O.	**0.00**	**405,000.00**
	Sub-Total Integrated Farm Project	**0.00**	**405,000.00**
14.2	**CHAPEL PROJECT**		
	a. Hon. Nnaka Bon	**0.00**	**5,000,000.00**
	Sub-Total Chapel Project	**0.00**	**5,000,000.00**
14.3	**GRADING OF RURAL ROADS:**		
	a. Mr. Nwosu Donatus	**0.00**	**22,000,000.00**
	b. Engr. Akamere Magnus	**40,000,000,00**	**0.00**
	Sub-Total Grading of Rural Roads	**40,000,000.00**	**22,000,000.00**
14.4	**RENOVATION OF BUILDINGS**		
	a. Engr. Akamere Magnus	**49,500,000.00**	**0.00**
	Sub-Total Service Advances	**49,500,000.00**	**0.00**

14.5	**PERSONAL ADVANCES:**		
1	R.N. Ibecheozor (DAGS)	159,640.00	159,640.00
2	Ogbenta I.V. (DAGS)	205,000.00	205,000.00
3	Amadioha N. G.N.	30,000.00	30,000.00
4	Osuji S.C.	246,000.00	246,000.00
5	Dr. Abaenewe,.Z.C.	7,500.00	7,500.00
6	O. C. Nwaneme	204,000.00	204,000.00
7	Osuoha T.N.	632,500.00	632,500.00
8	Barr. Anyaforole Francis	324,000.00	324,000.00
8	Akponye Julian A.	5,775,988.00	5,775,988.00
9	Nnadi V.C.	(80,000.00)	(80,000.00)
10	Nwagbara J.A.	110,000.00	110,000.00
11	Oparaugo P.C.	584,400.00	584,400.00
12	Agbasi Thaddeus	5,379,000.00	5,379,000.00
13	Alatuo C.C.	51,214.01	51,214.01
14	Opara L.I.	70,000.00	70,000.00
15	Iwuaba G.I.	3,700,000.00	3,700,000.00
16	Koori Chioma (Lolo)	700,000.00	700,000.00
17	Duru V.I	30,900.00	30,900.00
18	Otuonye G.E	262,000.00	262,000.00
19	Adubua Callistus	350,000.00	350,000.00
20	Asonye Michael	105,000.00	105,000.00
21	Hon. Chidi Agbasi	24,217,202.51	24,217,202.51
22	Duru Elizabeth	350,000.00	350,000.00
23	Obasi B C..	850,000.00	850,000.00
24	Chinedu Adiwe	350,000.00	350,000.00
25	Hon. Iwuchukwu I.G.	3,302,000.00	3,302,000.00
26	Dr. E.A Ukonu	300,000.00	300,000.00
27	Barr. Uzowuru L.N. (TR)	845,000.00	845,000.00
28	Lolo UcheAgbasi (FSP Chair)	2,450,000.00	2,450,000.00
29	Chinakwe M.A.	176,820.00	176,820.00
30	Hon. Chika Ekezie	130,000.00	130,000.00
31	Osuji G.N.	80,000.00	80,000.00
32	Hon Boniface Ikwuonu	150,000.00	150,000.00
33	Okoro Maurice	210,000.00	210,000.00
34	Hon Ndidi Ezihe	450,000.00	450,000.00
35	Mgborokwu D.M	7,294,116.00	7,294,116.00
36	Ijeoma J.C.	5,298,300.00	5,298,300.00
37	Jide Festus	30,000.00	30,000.00
38	Nwanegbu A.C.	1,300,000.00	1,300,000.00
39	Nwamadu Chidi	70,000.00	70,000.00
40	Anyanwu F.O.	210,600.00	210,600.00
41	Odionyenma Julius I.	140,000.00	140,000.00
42	Ezike Emeka	1,500.00	1,500.00
43	Obi Ben F.I.B.	40,000.00	40,000.00
44	Hon. Chief Agbasi A.	5,000.00	5,000.00
45	Onuegbu K.N.	100,000.00	100,000.00
46	Ukpabia U./Okwudire S.O.	460,000.00	460,000.00
47	Otuonye Joy	430,466.15	430,466.15
48	Iheanacho Emeka	3,378,110.00	3,378,110.00
49	Egbom C.N.	40,000.00	40,000.00
50	Amechi G.D.	527,400.00	527,400.00
51	Njagwus M.N.	5,306,800.00	5,306,800.00

52	Mbah Rose	2,466,000.00	2,466,000.00
53	Onuoha V.A.	1,613,500.00	1,613,500.00
54	Mrs. Anumnu, P. (Mrs.)	289,000.00	289,000.00
55	Ubah E. A. (Mrs.)	1,000.00	1,000.00
56	Ekeanyanwu Fyne	75,000.00	75,000.00
57	Hon. Umu Hyacinth	597,800.00	597,800.00
58	Opara E.C.	30,000.00	30,000.00
59	Dr. Osuiwu Chukwuma	400,000.00	400,000.00
60	Obijiaku D.D.	216,800.00	216,800.00
61	Osuagwu Ifeanyi	25,000.00	25,000.00
62	Ozumba O.E.	100,000.00	100,000.00
63	Onyeje Albert	20,000.00	20,000.00
64	Abara A.I.	1,525,000.00	1,525,000.00
65	Osuoha Benedeth	57,000.00	57,000.00
66	Onyeka A.N.	35,000.00	35,000.00
67	Nwaka Ngozi	225,000.00	225,000.00
68	Amaefula Alice	216,040.00	216,040.00
69	Igbo Christy	20,000.00	20,000.00
70	Kevin Ugwo	5,000.00	5,000.00
71	Anumudu Regina C.	12,500.00	12,500.00
72	Alagwu Maureen	439,700.00	439,700.00
73	Ibeanusi J.	3,000.00	3,000.00
74	Okanu Constance	(50,000.00)	(50,000.00)
75	Maduchukwu Gene	3,000.00	3,000.00
76	Nwajere L.E. (HOD Health)	7,067,450.00	7,067,450.00
77	DuruChukwu Olivia	4,500.00	4,500.00
78	Nwoke Romanus	500.00	500.00
79	Njoku Emeka	30,900.00	30,900.00
80	John Dogo	84,300.00	84,300.00
81	Ejiogu E.U	3,000.00	3,000.00
82	Mgbor V.A.	60,000.00	60,000.00
83	Opara Mathias	3,000.00	3,000.00
84	Okoro Sam Jack	4,250,000.00	4,250,000.00
85	Ijeoma G.I.	1,605,000.00	1,605,000.00
86	Ibezim G.O.	(319,000.00)	(319,000.00)
87	Leweanya M.S.	258,000.00	258,000.00
88	Osuji Mary	(480,000.00)	(480,000.00)
89	Ndukwu S.I.	120,000.00	120,000.00
90	Osuoha E.A.	1,109,355.20	1,109,355.20
91	Eke John	98,000.00	98,000.00
92	Nnaka Mathew	30,000.00	30,000.00
93	Nnadi Emeka	328,000.00	328,000.00
94	Igbo Christy/Otuonye Joy	384,000.00	384,000.00
95	Amaechi G.O.	896,000.00	896,000.00
96	Amaefula A.C.	264,010.00	264,010.00
97	Obasi F.C.	963,770.00	963,770.00
98	Ikwuonu Bonny	350,000.00	350,000.00
99	MbamaOnyeukwu Dozie	300,000.00	300,000.00
100	Chidimaro S.O.	100,000.00	100,000.00
101	Nwanegbo P.J.	306,210.00	306,210.00
102	Chukwu C.N. (TR)	2,961,303.05	2,961,303.05
103	EzeDuru V.C.	580,000.00	580,000.00
104	Oduah P.E.N.	394,674.00	394,674.00

105	EzeOsunwa Samson	500,000.00	500,000.00
106	UkwusikeChristabel	5,000.00	5,000.00
107	Iheanacho K.C.	1,331,500.00	1,331,500.00
108	EzeObioma A.O.B.	500,000.00	500,000.00
109	EzeMeremikwu I.N.	500,000.00	500,000.00
110	Eze Barr. J.C. Nwachukwu	500,000.00	500,000.00
111	EzeObodizie Ezike	500,000.00	500,000.00
112	Eze Barr. Durueburuo A.E.	500,000.00	500,000.00
113	Arimuta Sunny	780,000.00	780,000.00
114	Obiwuru Eucharia	21,800.00	21,800.00
115	Irechukwu M.I.	35,000.00	35,000.00
116	Eze Ojinnaka A.C.A.	500,000.00	500,000.00
117	Nwachukwu E.O.	17,193,065.00	17,193,065.00
118	Oparaocha Linus	762,500.00	762,500.00
119	Opara H.A.	187,100.00	187,100.00
120	Njoku Prince Ebem	7,322,753.60	7,322,753.60
121	Donatus Nkechi	25,000.00	25,000.00
122	Nwadinigwe I.U.	399,500.00	399,500.00
123	Okoro Chidi	236,000.00	236,000.00
124	Ezihe Marshal	332,310.00	332,310.00
125	Ekebor E.U. and Osuji M.E.	2,119,500.00	2,119,500.00
126	Onwuzuruigbo Damian	656,185.00	656,185.00
127	Madu Chris / Oliver Okwara	25,000.00	25,000.00
128	Emenalo Jude Hon.	248,000.00	248,000.00
129	Oluigbo Jacinta	6,000.00	6,000.00
130	Nkemakolam H.E.	60,948.00	60,948.00
131	Hon. Dr. Onwuegbuchulam	510,000.00	510,000.00
132	Nwosu C.O.	40,000.00	40,000.00
133	Chief Durugbo Ben	700,000.00	700,000.00
134	Ozor Patrick (Mrs.)	543,000.00	543,000.00
135	Mrs. DurugboChinyere	(48,600.00)	(48,600.00)
136	Egeonu Casmir	26,900.00	26,900.00
137	Onwudinjo Olivia	3,000.00	3,000.00
138	Madu T.T. and Osuji S.C.	900,500.00	900,500.00
139	Ejimofor E.N.	45,000.00	45,000.00
140	Nwagozie Eunice	6,003.00	6,003.00
141	Anah Ugochi	39,905.00	39,905.00
142	Enwere Charles	8,000.00	8,000.00
143	Mmeremikwu E.E.	248,800.00	248,800.00
144	Nwanyanwu Faith	100,000.00	100,000.00
145	Obinna Barth	2,500.00	2,500.00
146	Eshiwe Gladys	5,000.00	5,000.00
147	Egburu C.U.	40,000.00	40,000.00
148	Amadi R.N.	4,000.00	4,000.00
149	Uzowuihe F.O.	(33,640.00)	(33,640.00)
150	Duruojiaku Tony	2,847,332.00	2,847,332.00
151	Chiwuike Chinyere	200,000.00	200,000.00
152	Engr. Azodo A.I.	18,502,512.60	18,502,512.60
153	Duru E.O.	98,500.00	98,500.00
154	Ezeala Emmanuel	100,000.00	100,000.00
155	Opara Isaac	145,200.00	145,200.00
156	Anukam Patrick	1,000.00	1,000.00
157	Nnaoma B.N.C.	28,215.00	28,215.00

158	Eboh L.E.	35,450.00	35,450.00
159	EzikeBasilia	10,000.00	10,000.00
160	Amaefule Stella	95,763.00	95,763.00
161	Duruojiaku Leonard	6,502.00	6,502.00
162	Nwanjo Evaristus	54,000.00	54,000.00
163	Ekeanyanwu U.C. (Mrs.)	40,000.00	40,000.00
164	Oparaocha Edith I.	2,500.00	2,500.00
165	Ucheogu C.C.	(500.00)	(500.00)
166	Chukwuezi J.C.	2,000.00	2,000.00
167	Obi Patrick	38,000.00	38,000.00
168	Onwuzuruike Mag (Lolo)	40,000.00	40,000.00
169	Orumadu Ngozi Margret	8,300.00	8,300.00
170	Orumgbede Olufemi	8,000.00	8,000.00
171	Onyejie C.R.	20,000.00	20,000.00
172	Agugua Emeka	323,500.00	323,500.00
173	Ukachukwu Vivian	5,500.00	5,500.00
174	Achuonye C.U.	84,698.00	84,698.00
175	Osuji Ngozi Chuks	1,391,000.00	1,391,000.00
176	Barr. Ehezie Chika	123,500.00	123,500.00
177	Ahachilem Love	32,000.00	32,000.00
178	Hon. Ogbonna Moses	300,000.00	300,000.00
179	Hon. Ejesi Luke	200,000.00	200,000.00
180	Ogugbuo Dorothy	18,677.00	18,677.00
181	Nwachukwu J.C.	689,141.00	689,141.00
182	Ihekwe Ngozi	50,000.00	50,000.00
183	Nkwocha H.C.	45,080.00	45,080.00
184	Ewuzie C.O.	50,000.00	50,000.00
185	ObiohaAgameta	2,000.00	2,000.00
186	Igbo Martins	5,000.00	5,000.00
187	Onyenuforo Fidelis	93,000.00	93,000.00
188	Egbu Stephen	11,472.00	11,472.00
189	Ezeji Hyacinth	15,000.00	15,000.00
190	Okoroigwe Augustine	12,700.00	12,700.00
191	Nwokoro Chidi	17,370.00	17,370.00
192	Dr. Ukwandu E. E. (Late)	5,115,700.00	5,115,700.00
193	Emeno Nkechi	22,700.00	22,700.00
194	Eririogu P.C.	211,010.00	211,010.00
195	Udujisimeon	445,000.00	445,000.00
196	Olumba Sunday	59,240.00	59,240.00
197	Asonye Vin O.	3,000.00	3,000.00
198	Onwuzuruike Catherine	4,730.00	4,730.00
199	Ebere Onwu	55,800.00	55,800.00
200	Okoroji Foeman	4,040.00	4,040.00
201	Njoku L.O.C.	3,856,619.00	3,856,619.00
202	Madu Oliver	7,950.00	7,950.00
203	Okwara Uche	2,000.00	2,000.00
204	Duruba Charity	2,500.00	2,500.00
205	Ejikeme Chioma	3,868,220.00	3,868,220.00
206	Hon. Ben Okwara	951,850.00	951,850.00
207	Chukwueme Eugene	3,124.00	3,124.00
208	Urenwunne Wilfred	5,600.00	5,600.00
209	Anizema Esther	29,000.00	29,000.00
210	Ozurumba Lillian	4,500.00	4,500.00

211	Onyema Vivian	12,000.00	12,000.00
212	Nbuke Florence	19,000.00	19,000.00
213	Okorondu Caroline	6,500.00	6,500.00
214	Nwokeoma L. (Mrs.)	710,000.00	710,000.00
215	Durugbo Okey	450,000.00	450,000.00
216	Nwogu Ikenna	1,465,000.00	1,465,000.00
217	Nwamadu Chidi	250,000.00	250,000.00
218	Ogu Agatha (COC)	670,000.00	670,000.00
219	ArimutaChidi	250,000.00	250,000.00
220	Achumba Damian	300,000.00	300,000.00
221	Izuogu K.R.O.	70,000.00	70,000.00
222	Oparaku K.C.	450,000.00	450,000.00
223	Akaedu E.A.	675,000.00	675,000.00
224	Asoegbu C.N.T.	30,000.00	30,000.00
225	Osigwe Ben	3,194,400.00	3,194,400.00
226	Ejikeme Oyo	1,000.00	1,000.00
227	Anokwu P.J.K.	4,013,000.00	4,013,000.00
228	Ugwuonor C.M.	50,000.00	50,000.00
229	Ogbonna E.A.	500,000.00	500,000.00
230	Aluka A.E.	6,313,000.00	6,313,000.00
231	Evang. Dr. Ezejibeya I.U.	50,000.00	50,000.00
232	Ihebom P.N.	310,000.00	310,000.00
233	Odimgbe V.I.	50,000.00	50,000.00
234	Oguekwe I.K.	30,000.00	30,000.00
235	Ugoeze Alagwu Maureen	(1,134,000.00)	(1,134,000.00)
236	Chukwueze Okechukwu	27,780.00	27,780.00
237	Nwadike G.C.	40,000.00	40,000.00
238	Olewike Cecelia C.	(25,000.00)	(25,000.00)
239	Mgborokwu G.T.O.	1,699,400.00	1,699,400.00
240	Nwaogwugwu B.E.	2,635,000.00	2,635,000.00
241	Agu C.C.	17,000.00	17,000.00
242	Asoegbu (HOD Agric.)	280,000.00	280,000.00
243	Barr. Nwugo E.U.	400,000.00	400,000.00
244	Ageju C. (Mrs.)	10,000.00	10,000.00
245	Mbah R.I.	210,000.00	210,000.00
246	Ariguzo Festus	50,000.00	50,000.00
247	Ezindu I.E.A.	29,000.00	29,000.00
248	Uzoejinwa J.C.	105,500.00	105,500.00
249	Onuoha L.N.	60,000.00	60,000.00
250	Akojuru Anthony A.	1,230,000.00	1,230,000.00
251	Ndukwu C.E.	(70,000.00)	(70,000.00)
252	Obioha Victor	387,000.00	387,000.00
253	Ojiaku Veronica	(16,550.00)	(16,550.00)
254	Onyekwere Mercy	1,100,000.00	1,100,000.00
255	Anokwute Luke	24,446,000.00	24,446,000.00
256	Nwagozie Aloysius	(50,000.00)	(50,000.00)
257	Duruike Patrick	25,000.00	25,000.00
258	Eneregbu E.O.	222,000.00	222,000.00
259	Nwakamma Tony	1,000.00	1,000.00
260	EguzozieChijioke	20,000.00	20,000.00
261	Igbokwe D.C.	10,000.00	10,000.00
262	Onwuekwe N.U.	28,000.00	28,000.00
263	Ohaegbu Pricilla	3,000.00	3,000.00

264	OnwumereNneka	7,000.00	7,000.00
265	Mkpado Magnus	50,000.00	50,000.00
266	Onyekwere Beatrice	50,000.00	50,000.00
267	Ikwubuo Eddy	450,000.00	450,000.00
268	Umunnakwe Joseph	35,000.00	35,000.00
269	Onyenamaya Humphrey	500.00	500.00
270	Nzepuome L.C.	7,000.00	7,000.00
271	Njoku A.U.	6,000.00	6,000.00
272	Nnoromizu Emmanuel	1,000,000.00	1,000,000.00
273	Achuimba Bernard	1,500.00	1,500.00
274	Hon. Ikegbulam F.I.	72,000.00	72,000.00
275	Ugochukwu Josephine	35,300.00	35,300.00
276	Owereoma A.E.	864,390.00	864,390.00
277	Ikwugbado S.N.	4,901.00	4,901.00
278	OkorieChinyere	4,000.00	4,000.00
279	Eke Peter C.	36,800.00	36,800.00
280	Opurum J.E.	9,200.00	9,200.00
281	Hon. Aririguzo J.C.	40,000.00	40,000.00
282	Iwuchukwu C.	(40,000.00)	(40,000.00)
283	Emeghara E.E.	62,000.00	62,000.00
284	NwokeRomanus	2,800.00	2,800.00
285	Odom C.C.	10,000.00	10,000.00
286	Agbara B.I.	230,000.00	230,000.00
287	Aghali Ben	131,900.00	131,900.00
288	Ireagwu Geoffrey	13,000.00	13,000.00
289	Oguihe Edmond	10,289.12	10,289.12
290	NnogwarimChinyere	4,500.00	4,500.00
291	Odemgbe V.I.	208,000.00	208,000.00
292	EzejiDuru	10,000.00	10,000.00
293	Duru Charles	100,000.00	100,000.00
294	Nwangozi Emmanuel	150,000.00	150,000.00
295	Ireagwu Obioma	28,950.00	28,950.00
296	Mgberekpe K.C.	370,500.00	370,500.00
297	Igbokwe O.O.	699,000.00	699,000.00
298	Onwubiko Nkechi	10,000.00	10,000.00
299	Ugoji Valentine	1,500.00	1,500.00
300	Igbokwe Doris	9,000.00	9,000.00
301	Onwumere Florence	90,000.00	90,000.00
302	Ohalete Mercy	351,000.00	351,000.00
303	Nwamadu Chidi	30,000.00	30,000.00
304	Ohahaje P.O.	60,000.00	60,000.00
305	Obianwa Juliana I.	532,700.00	532,700.00
306	Anyachia Margaret	45,000.00	45,000.00
307	Hon. Uche Rajis	8,972.00	8,972.00
308	Alilionu Basi	50,000.00	50,000.00
309	Anyanwu Laz	410,000.00	410,000.00
310	Njoku John A.O.	78,000.00	78,000.00
311	Nwaribe A.N.	1,006,395.74	1,006,395.74
312	Osuji Okechukwu	10,000.00	10,000.00
313	Mkaigwe Justina	10,000.00	10,000.00
314	Sundry Staff	3,326,500.00	3,326,500.00
315	Capt. Ibekwe Chris U. (Rtd)	22,765,964.02	22,765,964.02
316	Nwozuzu M.O.	140,000.00	140,000.00

317	Eke Jovita C.	333,000.00	333,000.00
318	Ibeanusi Sunday	90,000.00	90,000.00
319	Irojiogu O.J.	969,556.26	969,556.26
320	Njoku Peter	969,556.26	969,556.26
321	Mbama C. D.	13,600.00	13,600.00
322	NkwusiChinedu	49,000.00	49,000.00
323	IchieOfohaCallistus	10,000.00	10,000.00
324	OkoroUchechukwu D.	40,000.00	40,000.00
325	AlaribeChidinma	10,000.00	10,000.00
326	Engr. Akamere Magnus U.	(19,000.00)	(19,000.00)
327	Ejirifugha Ignatius	195,700.00	195,700.00
328	Adachi A. V.	40,000.00	40,000.00
329	Onuoha Linus	45,000.00	45,000.00
330	OhaegbuModestus	8,500.00	8,500.00
331	Uzoho Doris (Mrs.)	10,000.00	10,000.00
332	Ojinnaka Fredrick	10,000.00	10,000.00
334	Igwe Patience Ezike	219,431.34	219,431.34
335	Uzoh F. C.	160,563.39	160,563.39
336	Uzowuihe Florence	211,370.00	211,370.00
337	Nnodim Jude	1,010,653.07	1,010,653.07
338	Amadi R. M.	122,320.00	122,320.00
339	ChinyereOkorie	168,206.00	168,206.00
340	Igbo Charity	102,748.20	102,748.20
341	HRH EzeAnyanwu Rufus	57,000.00	57,000.00
342	NwosuLaureta	15,000.00	15,000.00
343	AwuzieUchenna L.	20,000.00	20,000.00
344	UmeloNgozi	3,000.00	3,000.00
345	Ohaeriji Eunice	677.60	677.60
346	Maduagwu Luke	61,273.25	61,273.25
347	Okafor Fredrick	2,068.00	2,068.00
348	OparaHypolitus	500.00	500.00
349	Nwanya Nicholas	19,632.00	19,632.00
350	Nwaka Stanley	23,846.00	23,846.00
351	Amajuoyi Raphael	1,520.00	1,520.00
352	Emma Nwokem	2,360.00	2,360.00
353	Mgborokwu D.M.	1,500.00	1,500.00
354	NjokuEmeka	8,242.60	8,242.60
355	Oparaocha Linus	43,606.80	43,606.80
356	Duruojiaku Leonard	6,783.00	6,783.00
357	Nwosu Stephen E.	12,000.00	12,000.00
358	OnyeagwuUjunwa	11,922.00	11,922.00
359	Emeafu Stella	30,281.82	30,281.82
360	Azike John	13,071.69	13,071.69
361	Amadioha G.N.	8,458.00	8,458.00
362	Igbo Martin	47,545.00	47,545.00
363	Nkpado Magnus	5,841.71	5,841.71
364	AguguaEmeka	3,811.80	3,811.80
365	Onyesoro Godfrey	108.00	108.00
366	NzeremCalista	10,774.89	10,774.89
367	NnebueAkunna	30,382.00	30,382.00
368	Fred Nwanna	4,000.00	4,000.00
369	Okwudire S.O.	57,297.50	57,297.50
370	Abara A.I.	58,831.00	58,831.00

371	Nwajere L.E.	87,053.19	87,053.19
372	OwereomaUche	1,343.00	1,343.00
373	UnamaChikanma A.	5,348.40	5,348.40
374	Eke C.C.	11,941.31	11,941.31
375	Oligbo Jacinta	4,355.04	4,355.04
376	Ngozi John Joseph	443.20	443.20
377	Ihe charity Onyinyechi	14,010.70	14,010.70
378	Nwagbara Joe	63,929.00	63,929.00
379	AgwunobiChinazor	2,000.00	2,000.00
380	IhediohaUche	25,784.40	25,784.40
381	AmarachiOkpara	45,218.65	45,218.65
382	OnumaraOguike C.	13,059.50	13,059.50
383	Eke F. C. (Mrs.)	72,815.80	72,815.80
384	Echewodo Linus	14,874.20	14,874.20
385	OnyenehoNgozi	32,019.60	32,019.60
386	Nwokeji Pius	43,838.20	43,838.20
387	Ekwomadu U. M.	44,576.00	44,576.00
388	Aririguzo A. S.	10,000.00	10,000.00
389	AlakweAjayi	24,275.00	24,275.00
390	Achonu S.O.	55,522.00	55,522.00
391	EririCalista	175.92	175.92
392	Amanamba Christian	853.40	853.40
393	Anozie Joseph	3,967.34	3,967.34
394	Ugbaja Edward	1,595.28	1,595.28
395	NwakaZeph	4,166.80	4,166.80
396	Nwokoro Alex	3,498.20	3,498.20
397	Mrs. B. Ogu	1,751.30	1,751.30
398	NwoguIkenna	(2,500.00)	(2,500.00)
399	Chukwuezi K.O.	28,775.78	28,775.78
400	Onyekwere Beatrice	13,116.14	13,116.14
401	Ejimadu E.A.	70,000.00	70,000.00
402	Obasi Christopher	3,500.00	3,500.00
403	Odom C.C.	5,000.00	5,000.00
404	Njoku H.I	50,000.00	50,000.00
405	Nwosu L.O.	47,000.00	47,000.00
406	Hon. Nnaka Bon	1,913,000.00	1,913,000.00
407	OkpanenneBeniah	52,000.00	52,000.00
408	Nwosu Donatus	10,000.00	10,000.00
409	Ugochukwu Justina	10,000.00	10,000.00
410	Ike Charity	12,000.00	12,000.00
411	Hon. Aloy Onwuegbuchulam	0.00	220,000.00
412	Okafor Marcel .E.	0.00	50,000.00
413	Obioha Kenneth	0.00	5,000,000.00
414	Akajuru Anthony	0.00	100,000.00
	Sub-Total Personal Advance	**304,908,901.53**	**264,611,732.53**
	GRAND TOTAL SERVICE ADVANCES	**394,408,901.53**	**292,016,732.53**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	43,131,663.98	0.00	43,131,663.98	43,131,663.98
	Value Added Tax (VAT)	3,045,629.65	0.00	3,045,629.65	3,045,629.65
	Withholding Tax (WHT)	2,472,019.65	0.00	2,472,019.65	2,472,019.65
	Education Rate	8,050.00	0.00	8,050.00	8,050.00
	Sub-Total Unremitted Taxes	**48,657,363.28**	**0.00**	**48,657,363.28**	**48,657,363.28**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	2,956,393.08	0.00	2,956,393.08	2,956,393.08
	NULGE Welfare	(111,130.32)	0.00	(111,130.32)	(111,130.32)
	Staff Welfare Scheme	424,859.69	0.00	424,859.69	424,859.69
	MHWU	5,321,632.86	0.00	5,321,632.86	5,321,632.86
	NANNM Welfare	632,584.10	0.00	632,584.10	632,584.10
	FSWS	60,400.00	0.00	60,400.00	60,400.00
	Senior Staff Welfare	844,000.00	0.00	844,000.00	844,000.00
	Sub-Total Unremitted Deductions	**10,132,739.41**	**0.00**	**10,132,739.41**	**10,132,739.41**
	Grand Total Unremitted Deductions	**58,790,102.69**	**0.00**	**58,790,102.69**	**58,790,102.69**

16	**DEPOSITS:**	**2017 ₦'m**	**2018 ₦'m**
1	Party levy	659,560.00	659,560.00
2	Traditional Rulers Welfare Dues	2,500.00	2,500.00
3	Imo State Govt. Endowment Fund	70,900.00	70,900.00
4	Trad. Rulers Unclaimed Allowances	210,000.00	210,000.00
5	NSCDC Unclaimed Allowances	502,165.00	502,165.00
6	D.P.O.	112,000.00	112,000.00
7	S.S.S.	24,000.00	24,000.00
8	D.P.O. & S.S.S.	30,000.00	30,000.00
9	Adult Edu. Unclaimed Allowances	66,000.00	66,000.00
10	Sundry contractors retention fees	143,100.00	143,100.00
11	Okwudo Community – Imo 98	5,500.00	5,500.00
14	OkoroChidi – Refund of dowry	6,900.00	6,900.00
15	Achugaonye E.U. - Refund of Dowry	2,000.00	2,000.00
16	Sundry Staff PTF Loan Refund	28,000.00	28,000.00
17	Nwadike M. – Unclaimed Allce	6,000.00	6,000.00
18	Sundry Retainers unclaimed Allces.	76,500.00	76,500.00
19	Dr. Ejikeme Osita – Unclaimed Allces	10,000.00	10,000.00
20	Sundry Unclaimed Allowance	194,000.00	194,000.00
21	Rachael A. –Unclaimed Salary	11,150.00	11,150.00
22	Barr. Olumba – Unclaimed salary	20,000.00	20,000.00
23	AzeteChinwe – unclaimed salary	14,937.00	14,937.00
24	Duru Maurice – Unclaimed Salary	2,000.00	2,000.00

25	Otech John – Unclaimed Salary	10,263.00	10,263.00
26	Egeonu N. –Unclaimed Salary	2,541.00	2,541.00
27	Okoro, R.	2,541.00	2,541.00
28	Nwachi Comfily	5,399.00	5,399.00
29	Dr. Akubuo A.U. – Unclaimed Sal	141,246.16	141,246.16
30	Chinwe R. – Unclaimed Salary	3,000.00	3,000.00
31	Onuonye Christy - Unclaimed Sal	15,520.00	15,520.00
32	Nwosu C.C.	2,960.00	2,960.00
33	Uzoigwe – Unclaimed Salary	10,250.00	10,250.00
34	Odoemelam M.C. –Unclaimed Sal.	5,905.00	5,905.00
35	Mary Okoro/Perpetua Okoro/Ezeanife E.	25,000.00	25,000.00
36	Onuoha O.O. – Unclaimed Salary	15,793.00	15,793.00
37	UgonEze – Unclaimed Allowance	21,000.00	21,000.00
38	Nwosu Gabriel - Unclaimed Salary	33,800.00	33,800.00
39	Udunna C. &Emeala R. –Unclaimed Sal.	5,000.00	5,000.00
40	Ugwos Kevin – Unclaimed Allces	25,000.00	25,000.00
41	Dogo John – Unclaimed allowance	7,161.00	7,161.00
42	Ulewunne Wilfred –Unclaimed Allce	7,740.00	7,740.00
43	Onyesoro Godfrey –Unclaimed Allce	6,452.00	6,452.00
44	Ebere Onwu U.S. – Unclaimed Allce	90,000.00	90,000.00
45	Mbegwu Innocent – Unclaimed Allce	10,290.00	10,290.00
46	Ibeziem Mathias – Unclaimed Allce	4,000.00	4,000.00
47	EboChioma – Unclaimed Allce	5,000.00	5,000.00
48	Udiji Maureen – Unclaimed Allce	2,000.00	2,000.00
49	Ekezie Fortunate – Allowance	2,000.00	2,000.00
50	EjikemeIfeanyi – Unclaimed Allce	68,945.60	68,945.60
51	Onwuzuruigbo Damian	26,021.14	26,021.14
52	NjokuKelechi – Unclaimed Allce	6,501.52	6,501.52
53	Barr. NdukwuNnawuchi – Allce	120,000.00	120,000.00
54	Emere A.O. – Unclaimed Allce	24,657.22	24,657.22
55	Nwanyanwu E.	2,190.76	2,190.76
56	Sundry Staff – Unclaimed Allces	30,685.00	30,685.00
57	Egbuchulem Anselem – Allowance	12,369.72	12,369.72
58	Chukwu Augusta	21,000.00	21,000.00
59	EmejuruOdinaka	4,500.00	4,500.00
60	Ndukauba F.C. – PTF Bicycle Loan	1,719.60	1,719.60
61	EbemNjoku	6,194.20	6,194.20
62	Uzowuihe F.O. – PTF Bicycle Loan	3,500.00	3,500.00
63	Onyeforo Fidelis	2,000.00	2,000.00
64	R.C. Amadi	102,400.00	102,400.00
65	Duru Simon	6,000.00	6,000.00
66	NwachukwuAdline	35,661.20	35,661.20
67	Dr. Muoka P.U.	1,000.00	1,000.00
68	Nwaneri Emmanuel	8,000.00	8,000.00
69	Okoro Valentine	7,500.00	7,500.00
70	OgubieDonatus	8,000.00	8,000.00
71	Okoronkwo Sunday	9,000.00	9,000.00
72	Unclaimed Deposit	212,665.62	212,665.62
73	Okwara Edwin	9,028.00	9,028.00
74	Ogbonna Samuel	9,028.00	9,028.00
75	Ogburie Christiana	6,881.12	6,881.12
76	Sundry Staff	6,398,724.26	6,398,724.26

77	NACHEW Dues	450,503.82	450,503.82
78	NnadozieChinyere	10,133.26	10,133.26
79	Okorie Valentine – Unclaimed Sal.	32,750.02	32,750.02
80	Sundry Postal Agents – Allowance	54,000.00	54,000.00
81	NwakaZeph – Unclaimed Salary	4,166.80	4,166.80
	Total Deposits	**10,352,800.00**	**10,352,800.00**

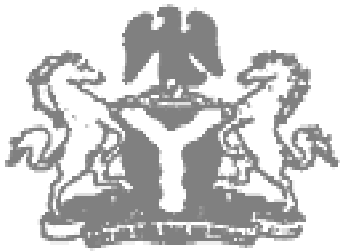
SUPPLEMENTARY NOTES

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	70,122,510.84	26,386,099.60	4,863,652.33	39,556,594.16	**140,928,856.93**
2	February	28,740,981.19	29,386,099.60	4,863,652.33	39,556,594.16	**102,547,327.28**
3	March	44,330,937.45	26,386,099.60	4,863,652.33	39,556,594.16	**115,137,283.54**
4	April	28,542,345.42	29,386,099.60	4,863,652.33	39,556,594.16	**102,348,691.51**
5	May	3,560,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**74,366,346.09**
6	June	35,771,323.83	29,386,099.60	4,863,652.33	39,556,594.16	**109,577,669.92**
7	July	0.00	26,386,099.60	4,863,652.33	39,556,594.16	**70,806,346.09**
8	August	38,947,475.47	29,386,099.60	4,863,652.33	39,556,594.16	**112,753,821.56**
9	September	78,788,106.35	26,386,099.60	4,863,652.33	39,556,594.16	**149,594,452.44**
10	October	30,418,662.23	29,386,099.60	4,863,652.33	39,556,594.16	**104,225,008.32**
11	November	47,767,840.38	26,386,099.60	4,863,652.33	39,556,594.16	**118,574,186.47**
12	December	96,028,331.43	29,386,099.60	4,863,652.33	39,556,594.16	**169,834,677.52**
	Total	**503,018,514.59**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,388,694,667.67**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	8,000.00	30,400.00
	February	0.00	25,000.00
	March	10,000.00	95,230.00
	April	460,000.00	170,300.00
	May	270,000.00	86,540.00
	June	10,000.00	280,300.00
	July	121,100.00	130,200.00
	August	40,400.00	93,200.00
	September	325,200.00	48,200.00
	October	351,350.00	20,000.00
	November	375,100.00	57,280.00
	December	172,350.00	60,403.68
	Total	**2,143,500.00**	**1,097,053.68**



GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF NKWERRE

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

NKWERRE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Nkwerre Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Nkwerre Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Nkwerre Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed  **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Nkwerre Local Government as at 31st December, 2019, the result of its operations and cash flows for the year ended 31st December, 2019.



_____

Treasurer



_____

Chairman

Date:_____

Date:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF NKWERRE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Nkwerre Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Nkwerre Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Nkwerre Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArB.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

NKWERRE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,792,443,650.00	Statutory Allocation from JAAC	1	1,366,863,842.04	749,748,300.89
295,000,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
1,012,500.00	Capitation Rate		0.00	0.00
22,335,000.00	Property Rate		0.00	0.00
29,830,750.00	Licenses, Fines, Fees and Royalty		113,500.00	1,097,200.00
10,864,000.00	Earnings from Commerce		110,920.00	0.00
125,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
)1,001,550,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
4,153,160,900.00	**Total Revenue**		224,420.00	1,097,200.00
	Total Inflow from Operating Activities (A)		1,367,088,262.04	750,845,500.89
	Payments:			
465,463,020.00	Personnel Cost	5	701,533,962.82	557,101,994.66
36,076,400.00	Overhead Cost	6	49,872,198.63	95,507,603.83
0.00	Security Vote	7	10,400,000.00	13,321,103.40
0.00	Integrated Farm Projects	8	0.00	0.00
3,858,252,080.00	Capital Expenditure	9	597,286,259.26	91,474,850.70
0.00	Interest Payment		0.00	0.00
4,086,791,500.00	**Total Outflow from Operating Activities (B)**		**1,359,092,420.71**	**757,405,552.59**
66,369,400.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**7,995,841.33**	**(6,560,051.70)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00

0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		**7,995,841.33**	**(6,560,051.70)**
0.00	**Cash and its Equivalent as at 1/1/18**		**2,489,189.22**	**9,049,240.92**
0.00	**Cash and its Equivalent as at 31/12/18**		**10,485,030.55**	**2,489,189.22**

NKWERRE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	5,458,236.09	539,000.00
Bank	11	5,026,794.46	1,950,189.22
Total Liquid Assets (A)		**10,485,030.55**	**2,489,189.22**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
imprest	13	24,025,000.00	19,285,000.00
Service Advance	14	354,508,923.90	241,898,913.90
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**378,533,923.90**	**261,183,913.90**
TOTAL ASSETS C = (A + B)		**389,018,954.45**	**263,673,103.12**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		373,417,779.05	248,071,937.72
Unremitted Deductions	15	6,844,056.13	6,844,056.13
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**380,261,835.18**	**254,915,993.85**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	8,757,119.27	8,757,119.27
Total Other Liabilities (F)		8,757,119.27	8,757,119.27
TOTAL LIABILITIES G = (D + E +F)		**389,018,954.45**	**263,673,103.12**

NKWERRE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
234,937,886.02	**OPENING BALANCE 1/1/18**		**248,071,937.72**	**0.00**	**0.00**	**0.00**	**(248,071,937.72)**
	ADD REVENUE:						
	ALLOCATIONS						
749,748,300.89	Statutory Allocation from JAAC	1	1,366,863,824.04	3,829,511,423.00	3,829,511,423.00	0.00	2,462,647,580.96
0.00	State Government IGR	2	0.00	9,292,800.00	9,292,800.00	0.00	9,292,800.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	5,500,00.00	5,500,00.00	0.00	5,500,000.00
0.00	Property Rate		0.00	9,924,850.00	9,924,850.00	0.00	9,924,850.00
1,097,200.00	Licenses, Fines, Fees and Royalty		113,500	24,742,000.00	24,742,000.00	0.00	24,397,600.00
0.00	Earnings from Commerce		110,920	8,250,000.00	8,250,000.00	0.00	8,191,300.00
0.00	Rent on Local Govt. Property		0.00	100,000.00	100,000.00	0.00	100,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		**0.00**	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		**0.00**	1,010,202,000.00	1,010,202,000.00	0.00	1,010,202,000.00
1,097,200.00	**Total Internally Generated Revenue**		**224,420.00**			0.00	
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	0.00	0.00	0.00	0.00
985,783,386.91	**Total Revenue (A)**		**1,615,160,199.76**	**4,897,523,073.00**	**4,897,523,073.00**	0.00	**3,282,362,873.24**
	EXPENDITURE						
557,101,944.66	Personnel Cost	5	701,533,962.82	465,463,020.00	465,463,020.00	0.00	236,070,942.82
89,134,653.83	Overhead Cost	6	44,472,198.63	36,076,400.00	36,076,400.00	0.00	8,395,798.63
91,474,850.70	Capital Expenditure	9	495,736,359.26	3,858,252,080.00	3,858,252,080.00	0.00	3,362,515,720.74
737,711,449.19	**Total Expenditure (B)**		**1,241,742,420.71**	**4,086,791,500.00**	**4,086,791,500.00**	**0.00**	**2,845,049,079.29**
248,071,937.72	**OPERATING BALANCE**		**373,417,779.05**	**810,731,573.00**	**66,369,400.00**	0.00	**437,313,793.95**
	APPROPRIATIONS/TRANSFERS						
248,071,937.72	Transfer to Capital Development Fund		**373,417,779.05**	**66,369,400.00**	**66,369,400.00**	0.00	**437,313,793.95**
248,071,937.72	Closing Balance		**373,417,779.05**	**66,369,400.00**	**66,369,400.00**	0.00	**437,313,793.95**

NKWERRE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
53,172,558.07	**Opening Balance**		**212,768,645.09**	**0.00**	**0.00**	**0.00**	**(212,768,645.09)**
	ADD REVENUE						
248,071,937.72	**Transfer From Consolidated Revenue Fund**		**373,417,779.05**	0.00	0.00	0.00	**(373,417,779.05)**
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
301,244,495.79	**TOTAL REVENUE**		**586,186,424.14**	**0.00**	**0.00**	**0.00**	**(586,186,424.14)**
	LESS CAPITAL EXPENDITURE						
88,475,850.70	**Capital Expenditure Sector**	9	495,736,259.26	3,858,252,080.00	3,858,252,080.00	0.00	3,362,515,820.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
88,475,850.70	**TOTAL CAPITAL EXPENDITURE**		495,736,259.26	3,858,252,080.00	3,858,252,080.00	0.00	3,362,515,820.74
	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
212,768,645.09	**Closing Balance**		90,450,164.88				

NKWERRE LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS		2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A – SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,366,863,842.04	3,829,511,423.00	2,462,647,580.96	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	367,318,650.00	367,318,650.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	200,000,000.00	200,000,000.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,366,863,842.04**	**4,396,830,073.00**	**3,029,966,230.96**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	520,125,000.00	520,125,000.00	
	Total Value Added Tax		**0.00**	**520,125,000.00**	**520,125,000.00**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GENERATED REV.**			
	Share of State Government Internally Generated Revenue	0.00	295,000,000.00	295,000,000.00
	Total State Government Internally Generated Revenue	**0.00**	**295,000,000.00**	**295,000,000.00**
3	**C - INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	872,500.00	872,500.00
	Arrears of Capitation Rate	0.00	140,000.00	140,000.00
	Sub-Total Capitation Rate	**0.00**	**1,012,500.00**	**1,012,500.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	5,820,000.00	5,820,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	15,415,000.00	15,415,000.00
	Arrears of Property Rate	0.00	1,100,000.00	1,100,000.00
	Sub-Total Property Rate	**0.00**	**22,335,000.00**	**22,335,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	1,100,000.00	1,100,000.00
	Obstruction and Nuisance Fees	0.00	700,000.00	700,000.00
	Bicycle License Fess	10,000.00	340,000.00	330,000.00
	Liquor License (Wine/ Beer)	0.00	280,000.00	280,000.00
	Native Liquor License	0.00	35,000.00	35,000.00
	Wheelbarrow License Fees	0.00	0.00	0.00
	Native Tobacco License	0.00	35,000.00	35,000.00
	Squatter/ Hawkers Permit	0.00	0.00	0.00
	Buses/Commercial Vehicles License)	0.00	0.00	0.00
	Registration of Buses/Commercial Vehicles	0.00	350,000.00	350,000.00
	Operational Business Permit	0.00	2,640,000.00	2,640,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	440,000.00	440,000.00
	Kiosk License Fees	0.00	165,000.00	165,000.00
	Bakery House License Fees	0.00	165,000.00	165,000.00
	Auctioneers License Fees	0.00	155,000.00	155,000.00
	Canon Shooting License Fees	0.00	180,000.00	180,000.00
	Customary Marriage Registration Fees	0.00	2,640,000.00	2,640,000.00
	Statutory Marriage Fees	0.00	2,200,000.00	2,200,000.00
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Control of Noise Permit	0.00	220,000.00	220,000.00

	Cinematograph License Fees	0.00	184,000.00	184,000.00
	Naming of Street Registration Fees (Various)	0.00	850,000.00	850,000.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	540,000.00	540,000.00
	Clubs, Cultural and Social Organization Registration Fees	25,500.00	386,000.00	360,500.00
	Identification/Oath Fees	7,000.00	2,500,000.00	2,493,000.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	110,000.00	110,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	192,500.00	192,500.00
	Registration of Birth and Death	50,400.00	640,000.00	640,000.00
	Dispensary Fees	0.00	308,000.00	308,000.00
	Maternity Fees	62,500.00	1,540,000.00	1,477,500.00
	Registration of Cases on Marital Issues	8,500.00	0.00	(8,500.00)
	Registration of Contractors Fees	0.00	1,310,000.00	1,310,000.00
	Tender Fees	0.00	1,310,000.00	1,310,000.00
	Building Plan Checking fees	0.00	0.00	0.00
	Sand Excavation Fees	0.00	770,000.00	770,000.00
	Cottage Industry Fees	0.00	550,000.00	550,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	0.00	0.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	705,000.00	705,000.00
	Ingredient Grinding License Fees	0.00	44,000.00	44,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	44,000.00	44,000.00
	Welding Machine License Fees	0.00	154,000.00	154,000.00
	Electronics Radio/Television Workshop License Fees	0.00	77,000.00	77,000.00
	Blacksmith Workshop License Fees	0.00	8,000.00	8,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	154,000.00	154,000.00
	Battery Charger License Fees	0.00	154,000.00	154,000.00
	Printing Press License Fees	0.00	770,000.00	770,000.00
	Vulcanizer License Fees	0.00	94,000.00	94,000.00
	Panel Beater License Fees	0.00	22,000.00	22,000.00
	Motor Spare Parts License Fees	0.00	140,000.00	140,000.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	40,000.00	40,000.00
	Motor Mechanical Workshop License Fees	0.00	385,000.00	385,000.00
	Building Material License Fees	0.00	660,000.00	660,000.00
	Surface Kerosene Tank License Fees	0.00	22,000.00	22,000.00
	Photocopying and Document Service License Fees	0.00	99,000.00	99,000.00
	Block Making with Machine License Fees	0.00	385,000.00	385,000.00
	Sewing Institute License Fees	0.00	195,000.00	195,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	550,000.00	550,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	275,000.00	275,000.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	770,000.00	770,000.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sale of Stores Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	110,000.00	110,000.00
	Approved Building Plan Fees	0.00	750,000.00	750,000.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	187,000.00	187,000.00
	Building Plan Inspection Fees	0.00	443,250.00	443,250.00

	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**113,500.00**	**29,830,750.00**	**29,717,250.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	90,070.00	775,000.00	684,930.00
	Motor Park Toll	20,850.00	1,500,000.00	1,479,150.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	2,700,000.00	2,700,000.00
	Earnings from Transport Services	0.00	3,000,000.00	3,000,000.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	2,889,000.00	2,889,000.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**110,920.00**	**10,864,000.00**	**10,753,080.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	125,000.00	125,000.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**125,000.00**	**125,000.00**
3.6	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	1,550,000.00	1,550,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**1,001,550,000,00**	**1,001,550,000,00**
	Grand Total Internally Generated Revenue	**224,420.00**		
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	0.00	0.00	0.00
	The Legislative	0.00	0.00	0.00
	Community Government Councils	0.00	0.00	0.00
	Sub-Total Consolidated Revenue Fund Charges	**0.00**	**0.00**	**0.00**

5.2	**PERSONNEL EMOLUMNET:**			
	Administration	52,504,843.15	97,769,286.30	45,264,443.15
	Finance	30,793,488.53	57,236,977.06	26,443,488.53
	Medical and Health	127,634,310.71	166,102,262.16	38,467,951.46
	Planning Research and Statistics	7,434,329.71	12,418,559.42	4,984,229.71
	Agricultural and Natural Resources	30,392,613.37	58,055,226.74	27,662,613.37
	Works, Transport and Housing	12,566,726.80	20,580,453.60	8,013,726.80
	Information, Education and Social Welfare	25,884,627.36	49,974,254.72	24,089,627.36
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	(410,997,023.36)
	Sub-Total Personnel Cost	**698,207,962.82**	**465,463,020.00**	**178,252,080.37**
5.3	**MISCELLANEOUS:**			
	Adult Instructor	840,000.00	0.00	(840,000.00)
	NYSC Corp Member	1,920,000.00	0.00	(1,920,000.00)
	Postal Agent	200,000.00	0.00	(200,000.00)
	Disable Persons	0.00	0.00	0.00
	IT Students	366,000.00	0.00	(366,000.00)
	Road Cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	Total Miscellaneous	**3,326,000.00**	**0.00**	**(3,326,000.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	284		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	12		
	Total Number of Employees at the End of the Year	**272**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	19,800.00	8,555,000.00	8,535,200.00
	Utility Services	700,000.00	1,130,000.00	430,000.00
	Telephone and Postal Services	0.00	510,000.00	510,000.00
	Stationery and Printing	1,082,129.31	4,121,000.00	3.,468,870.69
	Maintenance of Office Furniture and Equipment	705,000.00	2,325,000.00	380,000.00
	Maintenance of Vehicle and Capital Assets	82,328.00	5,190,000.00	5,107,672.00
	Consultancy and Professional Services	0.00	0.00	0.00
	Training, Staff Development and Welfare	0.00	9,960,000.00	9,960,000.00
	Entertainment and Hospitality	94,200.00	1,700,000.00	1,605,800.00
	Miscellaneous Expenses	803,000.00	300,400.00	502,600.00
	Provision of Service Materials	842,870.63	2,285,000.00	1,442,129.37
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Function	**44,472,198.63**	**36,076,400.00**	**8,395,798.63**
	Unretired Advances	5,400,000.00	0.00	5,400,000.00

	Grand Total	**49,872,198.63**	**36,076,400.00**	**(13,795,798.63)**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT):**			
	The Council	15,105,450.00	18,515,000.00	3,409,550.00
	Administration	10,580,000.00	9,311,000.00	(_1,269,000.00)
	Finance	8,610,250.00	4,610,000.00	(4,000,250.000
	Medical and Health	4,013,000.00	600,000.00	(3,413,000.00)
	Planning Research and Statistics	1,050,000.00	300,400.00	(749,600.00)
	Agricultural and Natural Resources	0.00	530,000.00	530,000.00
	Works, Transport and Housing	3,020,628.00	1,700,000.00	1,320,628.00
	Information, Education and Social Welfare	2,092,870.63	510,000.00	1,582,870.63
	Total Overhead Cost by Sector (Department)	**44,472,198.63**	**36,076,400.00**	**8,395,798.63**
7	**SECURITY VOTE**			
	Sub-Total Security Vote	10,400,000.00	0.00	10,400,000.00
8	**INTEGRATED FARM**			
	Sub-Total Integrated Farm	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Rehabilitation of Roads and Construction of Drainages	55,700,000.00	1,470,000,000.00	1,414,300,000.00
	Purchase of Motor Vehicles	5,500,000.00	15,000,000.00	9,500,000.00
	Other Capital Projects	0.00	2,100,252,080.00	2,100,252,080.00
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**495,736,259.26**	**3,585,252,080.00**	**3,089,515,820.74**
	Unretired Advances on projects	**101,550,000.00**	**0.00**	**101,550,000.00**
	Grand Total on Capital Expenditure	**597,286,259.26**	**3,585,252,080.00**	**2,987,965,820.74**

	LIQUID ASSETS				
	CASH BALANCE:				
10	Cash-at-Hand			5,458,236.09	539,000.00
	Sub-Total Cash			**5,458,236.09**	**539,000.00**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank Plc		1012884299	13,854.39	13,854.39
	2. Eco Bank Plc	Salary Account	5093067373	3,272,887.80	723,572.36
	3. Skye Bank Plc	Project Account	4040024506	7,044.50	7,044.50
	4. First Bank Plc	Salary Account	2018073337	208,612.30	208,612.30
	5. -do-	IGR Account	2014786120	20,619.02	20,619.02
	6. -do-	No Disclosed	2011436120	140,673.52	140,673.52
	7. Zenith Bank Plc	-do-	1012725181	512,700.05	512,700.05

	8. Eco Bank Plc	-do-	364203776	173,874.58	173,874.58
	9. FCMB Plc	-do-	1616454011	38,407.00	38,407.00
	10. Skye Bank Plc	INTEP Project Account	1750022846	110,731.50	110,731.50
	11. Keystone Bank	Project Account	1006949043	527,389.80	0.00
	Sub-Total Bank			**5,026,794.46**	**1,950,189.22**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00
	Sub-Total Salary Advance			**0.00**	**0.00**
13	**IMPREST:**				
1	Sir Anowai Gab			2,100,000.00	2,100,000.00
2	Anuebunwa I.N.			1,400,000.00	1,400,000.00
3	Uwakwem L.I.			360,000.00	360,000.00
4	UkaegbuJustina			415,000.00	390,000.00
5	Nnayere S.N.			400,000.00	400,000.00
6	Owuama Kingsley			200,000.00	200,000.00
7	Mad Mac Anselem			646,000.00	646,000.00
8	Madukwe Grant .O.			100,000.00	100,000.00
9	Opera B.C.			585,000.00	585,000.00
10	Sam KamangeIjeoma			225,000.00	225,000.00
11	Ebirim George .O.			525,000.00	450,000.00
12	Achi charity			950,000.00	450,000.00
13	Anyanwu Samuel			(40,000.00)	(40,000.00)
14	Akuruka .E.C.			(40,000.00)	(40,000.00)
15	Oguike John			70,000.00	70,000.00
16	UgochukwuChiwuzie			70,000.00	70,000.00
17	Nneke Godwin			250,000.00	0.00
18	Hon. Barr. Augustine Mbagwu			1,000,000.00	0.00
19	Madu Mac Anslem			200,000.00	0.00
20	Uchegbu M. U.			50,000.00	0.00
21	Emeh Bright .C.			25,000.00	0.00
22	Ben Opara			25,000.00	0.00
23	Olumba Francisca			25,000.00	0.00
24	Bernadette Ogbonna			25,000.00	0.00
25	Hon. Reginald .C. Ejiofor			25,000.00	0.00
26	Esther Ejiogu			15,000.00	0.00
27	Onucha Clement			15,000.00	0.00
28	Ogbonna Basil			245,000.00	245,000.00
29	OnuohaCiloria			70,000.00	70,000.00
30	Ahamefule Mac Anthony			70,000.00	70,000.00
31	Ihedioha A.C.P.			70,000.00	70,000.00
32	Ezirim Ike			70,000.00	70,000.00
33	Nwauba Christopher			70,000.00	70,000.00
34	NwadikeGoddy			70,000.00	70,000.00
35	Iheawuba Christian			70,000.00	70,000.00
36	Ekwem H.N.			30,000.00	30,000.00
37	Nzeribe Iwuoha			10,000.00	10,000.00
38	Hon. Bar. Paschal Onwukaike			12,820,000.00	9,795,000.00
39	Mba V.A			100,000.00	100,000.00
40	Eze Mary Jane			730,000.00	420,000.00

41	Oladike E.N.	500,000.00	350,000.00
42	UkpabiUche	355,000.00	255,000.00
43	Ohayagha Edith	125,000.00	275,000.00
44	G.K. Nweke	250,000.00	250,000.00
	Sub-Total Imprest	**24,025,000.00**	**19,285,000.00**
14	**SERVICE ADVANCE**		
	PROJECT ADVANCES:		
14.1	**INTEGEATED FARM PROJECT:**		
	Intergrated Agric Farm	0.00	0.00
	Sub-Total Integrated Farm Project	**0.00**	**0.00**
14.2	**CHAPEL PROJECT**		
	a. Hon. Onwukaike Paschal	15,849,000.00	15,849,000.00
	Sub-Total Chapel Project	**15,849,000.00**	**15,849,000.00**
14.3	**GRADING OF RURAL ROADS:**		
	a. Hon, Barr. Onwukaike Paschal	78.600,000.00	2,000,000.00
	b. Hon. Barr. Mbagwu Ambrose	12,859,000.00	0.00
	c. Engr. Ndubuisi Godwin	12,091,000.00	0.00
	d. Mr. Madu Mac Anslem	21,286,000.00	21,286,000.00
	Sub-Total Rehabilitation of Roads and Construction of Drainages	**124,836,000.00**	**23,286,000.00**
14.4	**RENOVATION OF BUILDINGS:**		
	a. Sir, Anowai Gab	3,400,000.00	3,400,000.00
	Sub-Total Renovation of Buildings	**3,400,000.00**	**3,400,000.00**

		2018	**2017**
14.5	**PERSONAL ADVANCES:**	**₦'m**	**₦'m**
1	Lolo Amaefule Viola	838,500.00	838,500.00
2	Anyiam .G.	160,996.00	160,996.00
3	Anusionwu .G.O.	41,000.00	41,000.00
4	Adibe Charles	804,996.00	804,996.00
5	Amakwe Fortune	10,800.00	10,800.00
6	AhandaTerma	15,400.00	15,400.00
7	Akaihe Innocent	15,400.00	15,400.00
8	AbubakarMagaji	4,000.00	4,000.00
9	Aggrey Innocent	1,500.00	1,500.00
10	Anusiukwu Esther	2,000.00	2,000.00
11	Anowai Gabriel	1,345,100.00	1,345,100.00
12	Amadi Chika	500.00	500.00

13	AdlikeCosmas	149,500.00	149,500.00
14	Agbahgiwe J.S.	100,000.00	100,000.00
15	Anaeline Joy	105,100.00	105,100.00
16	Akunyi Pauline	5,000.00	5,000.00
17	Azubuike Dike	133,600.00	133,600.00
18	AmaobiUdiji	240,000.00	240,000.00
19	Amaefule C.A.	90,000.00	90,000.00
20	AnyamdeDorathy	2,550.00	2,550.00
21	Adighu E.C.	3,700.00	3,700.00
22	AneleOkey (HO)	248,996.00	248,996.00
23	Achomoa Godwin	88,880.00	88,880.00
24	Agbarakwe Godwin	124,928.76	124,928.76
25	Acholonu Angeline	76,229.03	76,229.03
26	Anele F. (Mrs)	16,000.00	16,000.00
27	Anele Sunday	2,903.68	2,903.68
28	AnokuUgochukwu	2,500.00	2,500.00
29	Aleghene Felix	56,500.00	56,500.00
30	AnyiamNgozi	7,056.00	7,056.00
31	Anusionwu B.N.	121,500.00	121,500.00
32	Achughu Emma	1,068,000.00	1,068,000.00
33	Akauba Silas	306,000.00	306,000.00
34	Agbpuruonwu J.N.	95,000.00	95,000.00
35	Amaehila M.D.	(880,000.00)	(880,000.00)
36	Agim E.C.	(150,000.00)	(150,000.00)
37	Adimegwu O.E.S.	(25,000.00)	(25,000.00)
38	Achigbu Victor	408,500.00	408,500.00
39	Azunna Veronica	40,000.00	40,000.00
40	Amajuoyi .M.	(200,000.00)	(200,000.00)
41	Anusiem Kingsley	15,000.00	15,000.00
42	Anuebunwa J.N.	22,880.00	22,880.00
43	Aloko Vincent	15,000.00	15,000.00
44	A nuebunwa Charity	6,000.00	6,000.00
45	AchonuJerry.C.	70,000.00	70,000.00
46	Anyiam Emeka	36,000.00	36,000.00
47	Ajaero U.C.	46,000.00	46,000.00
48	Anyiam U.C.	46,000.00	46,000.00
49	Anokwu P.J.K.	1,125,836.00	1,125,836.00
50	Amudu E.N.	321,500.00	321,500.00
51	Anyanwu P.I.	895,850.00	895,850.00
52	Amadi Paul	425,000.00	425,000.00
53	Abarah A.C.	982,100.00	982,100.00
54	Akanwa A.I.	2,143,120.00	2,143,120.00
55	Agbarakwe B.U.	90,000.00	90,000.00
56	Amaefule E.E.	2,771,200.00	2,771,200.00
57	Akabuogu Bonnie	560,000.00	560,000.00
58	AnaborChristain	85,000.00	85,000.00
59	Lolo AnyikudeOby	1,200,000.00	1,200,000.00
60	Anyikuke H. (HOD)	3,210,000.00	3,210,000.00
61	Adimora J.	20,000.00	20,000.00
62	Achopueme Goodness	20,000.00	20,000.00
63	Adide Peace	10,000.00	10,000.00
64	AgwuruBeanile	20,000.00	20,000.00
65	AnuebunwaOkechukwu	60,000.00	60,000.00
66	Amajiaku Deborah	25,000.00	25,000.00

67	Chimba C.A.	249,700.00	249,700.00
68	Chioma H.I.J.(Mrs)	10,000.00	10,000.00
69	Chukwu B.C.	249,480.00	249,480.00
70	Chukwuemeka E.I.	105,000.00	105,000.00
71	Chukwukere C.	70,000.00	70,000.00
72	Chukwukere Gloria	1,485,000.00	1,485,000.00
73	Chibundu P.A.	16,000.00	16,000.00
74	ChueuwaIgwe	8,260.00	8,260.00
75	Chibundu A.U	2,353,126.00	2,353,126.00
76	ChineduChinyere	60,000.00	60,000.00
77	Chigozie Augustine	(8,000.00)	(8,000.00)
78	Egbe C.O.	180,000.00	180,000.00
79	Egwin M.C.	130,000.00	130,000.00
80	Emeto Edwin	5,000.00	5,000.00
81	Ebirim G.O.	665,000.00	665,000.00
82	Eluagu A.U	95,000.00	95,000.00
83	Ezeocha Casmir	150,000.00	150,000.00
84	Duru Franklin	19,647.00	19,647.00
85	Durueburuo N.F.A.	150,000.00	150,000.00
86	DagogoHerry	19,500.00	19,500.00
87	Dike Uchenna	3,000.00	3,000.00
88	Dike Victoria	5,701.28	5,701.28
89	Daniel Ifeanyi	8,000.00	8,000.00
90	Etukudoh Godwin	60,000.00	60,000.00
91	EnwereakuLovina	10,000.00	10,000.00
92	Emenike Anthony	40,000.00	40,000.00
93	Ejiofor Mercy	23,700.00	23,700.00
94	EchefuMezie	1,417,000.00	1,417,000.00
95	Ezema Stella	17,000.00	17,000.00
96	Ezeala C.E.	30,000.00	30,000.00
97	Enoch F.	100.00	100.00
98	Etunwoke E.N.	50,000.00	50,000.00
99	Egeneonu.E.C.	60,000.00	60,000.00
100	Egbom C.A.	10,000.00	10,000.00
101	Ekwonna E.C.	60,000.00	60,000.00
102	Edozie Emmanuel	1,200.00	1,200.00
103	Eze P. Ikenna	110,000.00	110,000.00
104	Ewelike D.U.	379,340.00	379,340.00
105	EzekaUche A.	391,710.00	391,710.00
106	Elemuo Maria	34,000.00	34,000.00
107	Ezenwanyi F.A.	257,400.00	257,400.00
108	Ettoh S.N.	776,889.02	776,889.02
109	Echefu Charles	50,000.00	50,000.00
110	Egbom Elizabeth	2,000.00	2,000.00
111	Ezirim Steve	240,000.00	240,000.00
112	Ecemazu Emmanuel	500.00	500.00
113	Egbuchu E.S.	8,589.00	8,589.00
114	Ehueze Joseph O.	25,000.00	25,000.00
115	Ezenwa S.C.	3,000.00	3,000.00
116	Egonu Chris Hassan E.	833,137.56	833,137.56
117	Egwuekwe B.	25,000.00	25,000.00
118	Ellah Godwin	288,000.00	288,000.00
119	Egbuchu J.V.C.	425,000.00	425,000.00
120	Ekwem Richard	3,500.00	3,500.00

121	NzeEchefuChidi	9,105,000.00	9,105,000.00
122	Egbm Josephine N. (Hon.)	2,009,899.39	2,009,899.39
123	Echefu Golda (Chair Per)	170,000.00	170,000.00
124	Ekwueme I.C.	1,166,000.00	1,166,000.00
125	Eweneobi Chika	615,000.00	615,000.00
126	Egbukichi Leo	1,420,00	1,420,00
127	Egbom C.N.	30,000.00	30,000.00
128	Emejuru Luke C.	150,000.00	150,000.00
129	Enenike Patrick U.	5,000.00	5,000.00
130	EzeigweAdoh (Hon.)	90,000.00	90,000.00
131	Herry G.C.	25,000.00	25,000.00
132	Iheme C.	3,240,000.00	3,240,000.00
133	IbemereIfeoma	37,000.00	37,000.00
134	Ikaroh Wisdom (Hon.)	600,000.00	600,000.00
135	Ikeh Stephen	(1,180,350.00)	(1,180,350.00)
136	Ibemere G.U.	1,255,000.00	1,255,000.00
137	Izuogu Rosemary	360,000.00	360,000.00
138	Ibeawuchi (Lolo)	171,500.00	171,500.00
139	Iwuagwu C.A.	1,112,186.03	1,112,186.03
140	Ijeoma J.C.	200,000.00	200,000.00
141	IwuamalamNnadi	56,000.00	56,000.00
142	Iheanyi S.S.	30,000.00	30,000.00
143	Ihuoha N.	16,750.00	16,750.00
144	Iwuoha Benadette	16,000.00	16,000.00
145	Izemba Victoria (Hon.)	200,000.00	200,000.00
146	Irojiagu O.J. (Mrs)	797,718.33	797,718.33
47	Iroanya Amos	4,260.00	4,260.00
148	Igbo B.M.N.	299,740.00	299,740.00
149	IbeEmezie	408,800.00	408,800.00
150	IgweCalistus C.	3,121,999.99	3,121,999.99
151	Ikwumezie A.A.	60,000.00	60,000.00
152	Ibekwe Sunny	210,000.00	210,000.00
153	Idehem Jolly	790,000.00	790,000.00
154	IhetuOnyechere	15,000.00	15,000.00
155	Ikedioha P.D. (JP)	70,000.00	70,000.00
156	Ibenye E.N.	405,000.00	405,000.00
157	Ikediala P.O.	180,000.00	180,000.00
158	Ibeawuchi Prince	1,698,250.00	1,698,250.00
159	Ibeawuchi Ezekiel	60,000.00	60,000.00
160	Ikara Gloria	10,000.00	10,000.00
161	Ikeakwuonu Mike (Hon.)	1,150,000.00	1,150,000.00
162	Ibitoye Lawrence	210,000.00	210,000.00
163	Igbokwe Doris	153,000.00	153,000.00
164	Ibeanusi Rebecca	60,000.00	60,000.00
165	IhediohaAnoruo	60,000.00	60,000.00
166	IbegboroKalu	40,000.00	40,000.00
167	Kalu Jane	4,932.00	4,932.00
168	Kanu G.O.	11,854.67	11,854.67
169	KaluNnanna	20,000.00	20,000.00
170	Mgberekpe K.C.	68,500.00	68,500.00
171	Maduakolam John	70,704.00	70,704.00
172	LikasJosua M.	45,000.00	45,000.00
173	MayomiAdedokum	60,000.00	60,000.00
174	MaduakolamChnaka (Hon.)	1,625,000.00	1,625,000.00

175	MirikweNze Richard	1,310,000.00	1,310,000.00
176	Mirikwe (Lolo)	300,000.00	300,000.00
177	Menenu (Hon.)	696,000.00	696,000.00
178	Mbamara .S.O.	1,480,200.00	1,480,200.00
179	MkpadoChristain	50,000.00	50,000.00
180	Mirikwe and Others	200,000.00	200,000.00
181	Mbabia L.	52,000.00	52,000.00
182	Menenu N.C.	50,000.00	50,000.00
183	Nmaigbo D.	314,500.00	314,500.00
184	Nnaji Sunday	2,000.00	2,000.00
185	NwadikeJovita	160,000.00	160,000.00
186	Nwachukwu G.E.	990,000.00	990,000.00
187	Njaka Leonard (Hon.)	125,996.00	125,996.00
188	NwosuIsreal	17,240.00	17,240.00
189	Nwosu F.U	109,500.00	109,500.00
190	Ndukwu Ethel	5,000.00	5,000.00
191	NnajiubaEze	20,000.00	20,000.00
192	Nwanevu Ezekiel	71,100.00	71,100.00
193	Nwosu Florence	50,000.00	50,000.00
194	Nwoke G.M.	201,901.40	201,901.40
195	Nnaji Charles	12,350.00	12,350.00
196	Nwosu F.U.	140,000.00	140,000.00
197	Nwawihe Theresa	781,000.00	781,000.00
198	Nkwocha Leo	518,300.00	518,300.00
199	Nwaezi S.	2,000.00	2,000.00
200	Nwawunwa M.O.	16,485.00	16,485.00
201	Nlemchi Veronica	8,010.00	8,010.00
202	Nnadozie J.N.B.	218,900.00	218,900.00
203	Nwunuda Edith	1,000.00	1,000.00
204	NdemEvo (CSP)	145,000.00	145,000.00
205	NnoromObinna	6,950.00	6,950.00
206	NlemchiEbene	40,000.00	40,000.00
207	Nwaigho (Dr)	570,000.00	570,000.00
208	NmeziChidiedere	44,500.00	44,500.00
209	Ngoka F.O.	(31,019.50)	(31,019.50)
210	Nnadikwe Victor (Hon.)	718,000.00	718,000.00
211	Nnadike N.C.	606,000.00	606,000.00
212	NwadikeOgedri	(20,000.00)	(20,000.00)
213	NwadikeRufina C.	497,500.00	497,500.00
214	NwokejiobiMarkright	15,000.00	15,000.00
215	NjokuEbem C.C.	2,204,500.00	2,204,500.00
216	NwaneriChinasa	50,000.00	50,000.00
217	Nwachukwu E.O.	2,105,000.00	2,105,000.00
218	Nwokeji E.O.	700,000.00	700,000.00
219	Nwadike Gab (Hon.)	500,000.00	500,000.00
220	Nwaogu F.N.	4,687,909.00	4,687,909.00
221	NwadikeOluchi	40,000.00	40,000.00
222	NwosuAdim	30,000.00	30,000.00
223	Nwadike Emmanuel	60,000.00	60,000.00
224	Ndukwu S.I.	60,000.00	60,000.00
225	Nwosu Larry C. (Engr.)	50,000.00	50,000.00
226	NwoguJovita	10,000.00	10,000.00
227	Ogechi John Okere	1,730,000.00	1,730,000.00
228	OyimohaNdidi	22,500.00	22,500.00

229	Ojiaku S.E.	1,921,380.00	1,921,380.00
230	Osuoha E.A.	3,742,980.00	3,742,980.00
231	Onyenekwe P.M.	93,300.00	93,300.00
232	Obiwuru Larry	47,825.00	47,825.00
233	Obijiaku D.D.	3,839,750.00	3,839,750.00
234	Okechukwu E,(Mrs)	3,300.00	3,300.00
235	ObiechiIfeanyi Emma	60,000.00	60,000.00
236	Ojembva Gloria	190,996.00	190,996.00
237	Osigwe Regina	53,000.00	53,000.00
238	Ofiehu Gloria	140,996.00	140,996.00
239	Onyegbule Eunice	29,000.00	29,000.00
240	OkoriePrincewill	10,000.00	10,000.00
241	OnyechereEze	95,586.00	95,586.00
242	Ogbonna Basil C.(Rev.)	70,000.00	70,000.00
243	Oluruzor Salome	257,000.00	257,000.00
244	OkechukwuAnowai	130,000.00	130,000.00
245	Onwumere Raymond	10,000.00	10,000.00
246	Okere L.A.	1,641,000.00	1,641,000.00
247	Osuewe B.O	10,000.00	10,000.00
248	Ogechi Rose	5,000.00	5,000.00
249	Ogbonna Innocent	45,000.00	45,000.00
250	Olewuike C.C	5,000.00	5,000.00
251	Okwuagwu V.O.	10,000.00	10,000.00
252	Opera E.N.	419,000.00	419,000.00
253	OnyekwereNdukwe	19,760.00	19,760.00
254	Onyema Emma	30,000.00	30,000.00
255	Onuoha Rita	22,500.00	22,500.00
256	Osuji U.S.	30,000.00	30,000.00
257	Ohaji E.T.	22,000.00	22,000.00
258	Onumajuru M.N.	58,500.00	58,500.00
259	Ofielu Ben O.	3,050,430.00	3,050,430.00
260	Opera Evans	1,233,127.94	1,233,127.94
261	OnuegbuFidelia	10,000.00	10,000.00
262	Okechukwu E.N	51,500.00	51,500.00
263	OnyechukwuEbere	21,900.00	21,900.00
264	Ofor A.N.	(78,000.00)	(78,000.00)
265	OkereVitalis	(2,000.00)	(2,000.00)
266	Osuorji B.C.C.	111,500.00	111,500.00
267	OkekeChinwe	10,000.00	10,000.00
268	Odomeram Jude	(15,000.00)	(15,000.00)
269	Ojukwu Casmir	50,000.00	50,000.00
270	Onumaegbu James	(284,800.00)	(284,800.00)
271	Ohayiemo Jude	30,000.00	30,000.00
272	Onwukalike Pascal (Hon. Barr.)	13,095,103.40	13,095,103.40
273	OsualaDanile	250,000.00	250,000.00
274	Osuchukwu Silas	100,000.00	100,000.00
275	Ohayagha Edith N.	1,800,000.00	1,675,000.00
276	OrisakweChinyere	50,000.00	50,000.00
277	Obijaku Ada	(300,000.00)	(300,000.00)
278	Onyegbe F.B. (H.P.M.)	1,148,300.00	1,148,300.00
279	Onyeanusi P.E.	2,800.00	2,800.00
280	Ogbonna Gloria	390,500.00	390,500.00
281	Okoroji J A. (Mrs)	9,500.00	9,500.00
282	Onyekwusi S.O.	3,000.00	3,000.00

283	Okorondu J.	11,660.00	11,660.00
284	Ohagwu (Mrs)	16,000.00	16,000.00
285	Onuwuzuruike Maria	32,900.00	32,900.00
286	Ojukwu R.N.	13,000.00	13,000.00
287	Okoile Gilbert	50,000.00	50,000.00
288	Osuala G.C.	249,000.00	249,000.00
289	OgunyebiAdeninyi	20,000.00	20,000.00
290	Okorie Leo	15,000.00	15,000.00
291	ObinaliChinyere N.	25,200.00	25,200.00
292	Onuoha A.I.	1,531,400.00	1,531,400.00
293	Onyenuforo A.C.	45,543.28	45,543.28
294	Oparaku K.C.	190,000.00	190,000.00
295	Ogeifo Louis	210,000.00	210,000.00
296	Okpomechie N.C	9,000.00	9,000.00
297	Onyewatu B.C.	2,852,000.00	2,852,000.00
298	OsigweAsinobi	60,000.00	60,000.00
299	Oparaugo P.C.	7,453,737.00	7,453,737.00
300	Odunze Emma (Hon.)	535,000.00	535,000.00
301	Ozurumba Ben (Hon.)	380,000.00	380,000.00
302	Oga Brenda	30,000.00	30,000.00
303	Onumaegbu J.C.	21,000.00	95,586.00
304	Onyechere Stella	514,819.40	70,000.00
305	Osunkwo I.A.	36,000.00	257,000.00
306	OgbonnaDorathy	515,000.00	130,000.00
307	OhaetoChinedu (Hon.)	520,000.00	10,000.00
308	Onyegbala E.C.	34,500.00	1,641,000.00
309	Okereke C.C. (DAGS)	10,000.00	10,000.00
310	OdunzeAjaero	465,000.00	5,000.00
311	OdogwuUche	255,000.00	45,000.00
312	OnyechereOkey (Hon.)	500,000.00	5,000.00
313	Oduah Emeka (Hon.)	431,050.00	10,000.00
314	Osunwa Emma (Dr)	260,000.00	419,000.00
315	Olubumi A. Odunewu	150,000.00	19,760.00
316	Onyechere Christian (Hon.)	1,180,900.00	30,000.00
317	Onwuazoebe Richard (Hon.)	1,150,000.00	22,500.00
318	OnunwaNkechi	25,000.00	30,000.00
319	Okere Grace	70,000.00	22,000.00
320	Ogbonna Godfrey	2,000.00	58,500.00
321	OkorieDonatus	(145,000.00)	3,050,430.00
322	Owuama Kingsley	570,000.00)	1,233,127.94
323	Okoro Anthony	132,000.00	10,000.00
324	Okereke L.U.	(6,000.00)	51,500.00
325	Obiechie Rita	(30,000.00)	21,900.00
326	Obiechie Felix	16,160.00	(78,000.00)
327	OsigweChioma	20,000.00	(2,000.00)
328	Okereke Charity	30,000.00	111,500.00
329	OchommaShedrack	20,000.00	10,000.00
330	Otuokere Chris C.J.	(90,000.00)	(15,000.00)
331	Uzoma Eddie	7,000.00	50,000.00
332	Udonu Emma	60,000.00	(284,800.00)
333	Ukaga M.C.	105,000.00	30,000.00
334	Udom Friday	240,000.00	13,095,103.40
335	Ubarieke Stella	26,720.00	250,000.00
336	Uzoukwu Godwin	30,000.00	100,000.00

337	Uzoigwe Christian	352,996.00	1,675,000.00
338	Udensi S.U.	295,000.00	50,000.00
339	Ukaegbu M.N.	1,461,000.00	(300,000.00)
340	Ugochukwu B.C.	4,580,000.00	1,148,300.00
341	UzomaEjike (Hon.)	500,000.00	2,800.00
342	Ukaegbu Christian (Hon.)	1,250,000.00	390,500.00
343	Ukaegbu M.U (TR)	15,000.00	9,500.00
344	Ukaegbu Dickson	20,000.00	3,000.00
345	Yawale Musa	440,000.00	11,660.00
346	TasieEzinne Deme	395,000.00	16,000.00
347	Umelo Godwin	124,500.00	32,900.00
348	Uzoma Stella	5,819,200.00	13,000.00
349	UmeloNgozi	10,000.00	50,000.00
350	Ugwueze F.N.	41,000.00	249,000.00
351	Ucebgu P.C.	24,150.00	20,000.00
352	Ukpaka B.D.	15,150.00	15,000.00
353	Udushirinwa E.O.	96,000.00	25,200.00
354	Ukonu Ethel	6,100.00	1,531,400.00
355	Umelo Sophia	2,000.00	45,543.28
356	Ukaegbu Grace	630,000.00	190,000.00
357	UdujiAmaobi	15,000.00	210,000.00
358	Umuaru Ibrahim	270,000.00	9,000.00
359	UnankaIkechukwu (Hon.)	7,645,800.00	2,852,000.00
360	UzohaChukwuma	192,267.00	60,000.00
361	Umunnakwe A.C.	884.82	7,453,737.00
362	UgochukwuChigozie (Hon.)	1,000,000.00	535,000.00
363	Uzomba Victoria (Hon.)	(350,000.00)	380,000.00
364	Ucheka Peace	30,000.00	30,000.00
365	UgochukwuNkobie	60,000.00	60,000.00
366	Anyanwu S.I.	870,800.00	870,800.00
367	Anyalemechi L.N.	50,000.00	50,000.00
368	Achi Charity	200,000.00	140,000.00
369	Asota Kelvin C.	3,494,500.00	3,494,500.00
370	Ewulonu B.O.	525,000.00	525,000.00
371	IhembaCosmas I.	445,000.00	445,000.00
372	IhemeduEucharia C.	550,000.00	550,000.00
373	Ikoroha Stanley	1,658,000.00	1,658,000.00
374	Madukwe G.O.	835,000.00	835,000.00
375	Nulge Chairman	1,170,450.00	1,170,450.00
376	Nwanevu Paul	1,535,978.76	1,535,978.76
377	NwoguJovita	20,000.00	20,000.00
378	Onyegbe F.B.N. (H.P.M)	1,151,300.00	1,151,300.00
379	Owuama Kingsley	590,000.00	590,000.00
380	UkaegbuDichson	(11,000.00)	(11,000.00)
381	Umelo Mary	(27,000.00)	(27,000.00)
382	Uchendu T.N.	(50,000.00)	(50,000.00)
383	NmeziChidiebere	44,500.00	44,500.00
384	Nwadike P.I.	7,500.00	7,500.00
385	UkaegbuJustina	557,892.00	557,892.00
386	Osuji B.N.D.	150,000.00	150,000.00
387	Obuoha C.C.	50,000.00	50,000.00
388	Ogbonna B.C.	10,000.00	10,000.00
389	Ugahiebulam A.O.	15,000.00	15,000.00
390	Oparaocha Linus	535,100.00	535,100.00

391	Ukaegbu J.	1,145,000.00	1,145,000.00
392	Uzowurum Kenneth	10,000.00	10,000.00
393	Uhuegbu M.U.	200,000.00	200,000.00
394	Ndukwu S.I.	90,000.00	90,000.00
395	AnyiamIyke	10,000.00	10,000.00
396	Kanu A.N.	150,000.00	150,000.00
397	AnyanwuCasmia	30,000.00	30,000.00
398	Azuma Veronica	30,000.00	30,000.00
399	Sam Kamange .I.	800,000.00	800,000.00
400	Obuala E.	30,000.00	30,000.00
401	Ebuzor O.J.K.	500,000.00	500,000.00
402	Akuruka E.C.	530,000.00	530,000.00
403	MaduekweAnderlin	122,000.00	122,000.00
404	C.C. EbemNjoku	350,000.00	350,000.00
405	Anyalechi L.N.	90,000.00	90,000.00
406	Ebirim G.	330,000.00	330,000.00
407	Anyanwu Samuel	2,058,050.00	2,058,050.00
408	Amadi Godwin	120,000.00	120,000.00
409	Uwakwem K.I.	390,000.00	390,000.00
410	ChiomaNwankwo	20,000.00	20,000.00
411	Achi Charity	370,000.00	370,000.00
412	Chibundu Emeka	75,000.00	75,000.00
413	Ekem Richard	15,000.00	15,000.00
414	Nwadike R.C.	20,000.00	20,000.00
415	Charles Okereke	166,000.00	166,000.00
416	Anowai Gabriel	5,065,000.00	5,065,000.00
417	Opera B.C.	379,000.00	379,000.00
418	Nigeria Police Force (NPF)	30,000.00	30,000.00
419	State Security Service (SSS)	30,000.00	30,000.00
420	Civil Defence	30,000.00	30,000.00
421	Immigration	30,000.00	30,000.00
422	UzomaEjike (Hon.)	500,000.00	500,000.00
423	Odunze Emma (Hon.)	525,000.00	525,000.00
424	Ozurumba Ben.(Hon.)	380,000.00	380,000.00
245	Oga Brenda	39,000.00	39,000.00
426	Onumaegbu J.C.	21,000.00	21,000.00
427	Onyechere Stella	514,819.00	514,819.00
428	Osunkwo I.A.	36,000.00	36,000.00
429	OgbonnaDorathy	515,000.00	515,000.00
430	OhaetoChinedu (Hon.)	520,000.00	520,000.00
431	Onyegbula E.C.	34,500.00	34,500.00
432	Ukaegbu M.E.(TR)	150,000.00	150,000.00
433	C.T.R. Chairman	30,000.00	30,000.00
434	Customs	30,000.00	30,000.00
435	Ada Obijiaku	1,000,000.00	1,000,000.00
436	Kenneth Uzowuru	34,639.16	34,639.16
437	Anuebunwa I.N.	504,000.00	504,000.00
438	Iwuanyanwu C.A.	995,000.00	995,000.00
439	AdibeFrumentus U.	8,000.00	8,000.00
440	Chieke Levi O.	100,000.00	100,000.00
441	Ejiakonye Precious U.	7,000.00	7,000.00
442	Austin Vincent N.	5,000.00	5,000.00
443	Ikenkpado Daniel	40,000.00	40,000.00

444	Ahamefula M.C.	20,000.00	20,000.00
445	Madu Mac Anthony	299,000.00	299,000.00
446	Nzeribe Iwuoha	7,000.00	7,000.00
447	Madumere August	40,000.00	40,000.00
448	Oladike Emma	317,000.00	317,000.00
449	UcheUkpabi	30,000.00	30,000.00
450	Sam Kamange	75,825.00	75,825.00
451	Hon. Bar. P. Onwukaike	9,060,000.00	333,600.50
	Sub-Total Personal Advance	**210,423,933.90**	**199,363,913.90**
	Grand Total Prepayments	**354,508,913.90**	**241,898,913.90**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	8,125,525.23	0.00	8,125,525.23	8,125,525.23
	Value Added Tax (VAT)	2,280,333.65	0.00	2,280,333.65	2,280,333.65
	Withholding Tax (WHT)	2,398,985.39	0.00	2,398,985.39	2,398,985.39
	Sub-Total Unremitted Taxes	**12,804,844.27**	**0.00**	**12,804,844.27**	**12,804,844.27**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	(3,387,182.19)	0.00	(3,387,182.19)	(3,387,182.19)
	NULGE Welfare	(1,612,139.60)	0.00	(1,612,139.60)	(1,612,139.60)
	Staff Welfare Scheme	(61,200.00)	0.00	(61,200.00)	(61,200.00)
	MHWU	(182,570.50)	0.00	(182,570.50)	(182,570.50)
	NANNM	(395,091.66)	0.00	(395,091.66)	(395,091.66)
	NACHPN	(52,500.00)	0.00	(52,500.00)	(52,500.00)
	Administration Welfare	73,565.00	0.00	73,565.00	73,565.00
	HSWS	(269,769.19)	0.00	(269,769.19)	(269,769.19)
	Senior Staff Association	(73,900.00)	0.00	(73,900.00)	(73,900.00)
	Sub-Total Unremitted Deductions	**(5,960,788.14)**	**0.00**	**(5,960,788.14)**	**(5,960,788.14)**
	Grand Total Unremitted Deductions	**6,844,056.13**	**0.00**	**6,844,056.13**	**6,844,056.13**

16	**DEPOSITS:**	**2018 ₦'m**	**2017 ₦'m**
	1. Sundry Staff	8,125,525.23	8,125,525.23
	2. PTF	581,417.37	581,417.37
	3. Motor Cycle Loan Fund	50,166.67	50,166.67
	Total Deposits	**8,757,109.27**	**8,757,109.27**

SUPPLEMENTARY NOTES

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	67,582,761.90	26,386,099.60	4,863,652.33	39,556,594.16	**138,389,107.99**
2	February	41,444,565.49	29,386,099.60	4,863,652.33	39,556,594.16	**115,250,911.58**
3	March	21,444,039.68	26,386,099.60	4,863,652.33	39,556,594.16	**92,250,385.77**
4	April	65,715,627.96	29,386,099.60	4,863,652.33	39,556,594.16	**139,521,974.05**
5	May	0.00	26,386,099.60	4,863,652.33	39,556,594.16	**70,806,346.09**
6	June	23,496,401.27	29,386,099.60	4,863,652.33	39,556,594.16	**97,302,747.36**
7	July	9,720,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**80,526,346.09**
8	August	23,565,130.67	29,386,099.60	4,863,652.33	39,556,594.16	**97,371,476.76**
9	September	48,196,654.98	26,386,099.60	4,863,652.33	39,556,594.16	**119,003,001.07**
10	October	24,072,688.53	29,386,099.60	4,863,652.33	39,556,594.16	**97,879,034.62**
11	November	101,582,558.22	26,386,099.60	4,863,652.33	39,556,594.16	**172,388,904.31**
12	December	54,367,082.26	29,386,099.60	4,863,652.33	39,556,594.16	**128,173,428.35**
	Total	**481,187,688.96**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,366,863,842.04**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	1,000.00	10,400.00
	February	14,750.00	65,000.00
	March	7,050.00	55,230.00
	April	0.00	160,300.00
	May	1,000.00	96,540.00
	June	3,000.00	380,300.00
	July	30,850.00	70,200.00
	August	52,770.00	93,200.00
	September	11,000.00	68,200.00
	October	87,500.00	20,000.00
	November	15,500.00	17,280.00
	December	0.00	60,550.00
	Total	**224,420.00**	**1,097,200.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF NWANGELE

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

NWANGELE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Nwangele Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Nwangele Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Nwangele Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Nwangele Local Government as at 31st December, 2019, the result of its operations and cash flows for the year ended 31st December, 2019.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF NWANGELE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Nwangele Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofNwangele Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Nwangele Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu, MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

NWANGELE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
1,877,643,656.00	Statutory Allocation from JAAC	1	1,470,291,968.88	821,844,910.80
1,065,542,940.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
		3		
8,785,800.00	Capitation Rate		0.00	0.00
43,073,600.00	Property Rate		0.00	0.00
27,761,500.00	Licenses, Fines, Fees and Royalty		283,100.00	225,700.00
8,880,100.00	Earnings from Commerce		14,000.00	0.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,007,150,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of Local Govt.	4	0.00	0.00
4,038,837,586.00	**Total Revenue IGR**		297,100.00	225,700.00
	Total Inflow from Operating Activities (A)		1,470,589,068.58	822,070,610.80
	Payments:			
468,516,280.00	Personnel Cost	5	729,394,037.99	628,770,578.60
88,460,450.00	Overhead Cost	6	79,428,524.01	90,032,603.83
475,880,565.00	Imprest/Sec. Vote	7	21,739,230.96	9,089,500.00
0.00	Integrated Farm Projects	8	0.00	1,991,000.00
0.00	Capital Expenditure	9	635,162,757.05	88,475,850.70
0.00	Interest Payment		0.00	0.00
4,032,857,295.00	**Total Outflow from Operating Activities (B)**		**1,465,724,550.01**	**818,359,533.13**
5,980,291.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**4,864,518.57**	**3,711,077.67**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		4,864,518.57	**3,711,077.67**
0.00	**Cash and its Equivalent as at 1/1/18**		**6,666,800.47**	**2,955,722.80**
0.00	**Cash and its Equivalent as at 31/12/18**		**11,531,319.04**	**6,666,800.47**

NWANGELE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	2,299,498.90	45,006.17
Bank	11	9,231,820.14	6,621,794.30
Total Liquid Assets (A)		**11,531,319.04**	**6,666,800.48**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	17,739,230.96	9,089,500.00
Service Advance	14	322,810,590.49	321,187,321.36
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**340,549,821.45**	**330,276,821.36**
TOTAL ASSETS C = (A + B)		**352,081,140.49**	**336,943,621.83**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		313,540,872.20	298,403,353.63
Unremitted Deductions	15	38,540,268.29	38,540,268.20
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**352,081,140.49**	**336,943,621.83**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	0.00	
Total Other Liabilities (F)		**0.00**	
TOTAL LIABILITIES G = (D + E +F)		**352,081,140.49**	**336,943,621.83**

NWANGELE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2018 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
283,242,649.49	**OPENING BALANCE 1/1/19**		**298,403,353.63**	**0.00**	**0.00**	**0.00**	**298,403,353.63**
	ADD REVENUE:						
	ALLOCATIONS						
821,844,910.80	Statutory Allocation from JAAC	1	1,470,291,968.58	1,877,643,656.00	1,877,643,656.00	0.00	1,293,027,830.50
0.00	State Government IGR	2	0.00	1,065,542,940.00	1,065,542,940.00	0.00	1,065,542,940.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	8,785,800.00	8,785,800.00	0.00	8,785,800.00
0.00	Property Rate		0.00	43,073,600.00	43,073,600.00	0.00	43,073,600.00
225,700.00	Licenses, Fines, Fees and Royalty		283,100.00	27,761,500.00	27,761,500.00	0.00	27,478,400.00
0.00	Earnings from Commerce		14,000.00	8,880,100.00	8,880,100.00	0.00	8,866,100.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	1,007,150,000.00	1,007,150,000.00	0.00	0.00
225,700.00	**Total Internally Generated Revenue**		**297,100.00**			0.00	
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	0.00	0.00	0.00	0.00
1,105,313.260.29	**Total Revenue (A)**		**1,768,992,422.21**	**4,038,837,586.00**	**4,038,837,586.00**	**0.00**	**3,453,924,670.50**
	EXPENDITURE						
628,770,578.60	Personnel Cost	5	729,394,037.99	468,516,280.00	468,516,280.00	0.00	150,056,215.20
89,663,477.36	Overhead Cost	6	90,894,754.97	88,460,450.00	88,460,450.00	0.00	37,771,615.66
88,475,850.70	Capital Expenditure	9	635,162,757.05	3,475,880,565.00	3,475,880,565.00	0.00	3,275,254,067.21
806,909,906.66	**Total Expenditure (B)**		**1,455,451,550.01**	**4,032,857,295.00**	**4,032,857,295.00**	**0.00**	**3,463,081,898.07**
298,403,353.63	**OPERATING BALANCE**		**313,540,872.20**	**5,980,291.00**	**5,980,291.00**	0.00	**(9,157,227.57)**
	APPROPRIATIONS/TRANSFERS						
298,403,353.63	Transfer to Capital Development Fund		**313,540,872.20**	**5,980,291.00**	**5,980,291.00**	0.00	**(9,157,227.57)**
298,403,353.63	Closing Balance		**313,540,872.20**	**5,980,291.00**	**5,980,291.00**	0.00	**(9,157,227.57)**

NWANGELE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**563,100,061.00**	**0.00**	**0.00**	**0.00**	**(563,100,061.00)**
	ADD REVENUE						
298,403,353.63	**Transfer From Consolidated Revenue Fund**		313,540,872.20	0.00	0.00	0.00	313,540,872.20
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
651,575,911.70	**TOTAL REVENUE**		**876,640,933.20**	**0.00**	**0.00**	**0.00**	**876,640,933.20**
	LESS CAPITAL EXPENDITURE						
88,475,850.70	**Capital Expenditure Sector**	9	635,162,757.05	3,475,880,565.00	3,475,880,565.00	0.00	2,840,717,807.95
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
88,475,850.70	**TOTAL CAPITAL EXPENDITURE**		635,162,757.05	3,475,880,565.00	3,475,880,565.00	0.00	2,840,717,807.95
	Adjustments for Movements in Public Debts						
563,100,061.00	**Closing Balance**		241,478,176.15				

NWANGELE LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS		2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,470,291,968.58	1,746,264,515.00	275,972,546.42	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	46,687,890.00	46,687,890.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	40,946,624.00	40,946,624.00	
	Total (Gross) JAAC Allocation to the Local Government		1,470,291,968.58	**1,833,899,029.00**	**363,598,060.42)**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	43,744,617.00	43,744,617.00	
	Total Value Added Tax		**0.00**	43,744,617.00	43,744,617.00	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**1,065,542,940.00**	**1,065,542,940.00**
	Total State Government Internally Generated Revenue	**0.00**	**1,065,542,940.00**	**1,065,542,940.00**
3	**C - INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	7,714,400.00	7,714,400.00
	Arrears of Capitation Rate	0.00	1,071,400.00	1,071,400.00
	Sub-Total Capitation Rate	**0.00**	**8,785,800.00**	**8,785,800.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	7,013,600.00	7,013,600.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Communication Mast	0.00	36,000,000.00	36,000,000.00
	Arrears of Property Rate	0.00	60,000.00	60,000.00
	Sub-Total Property Rate	**0.00**	**43,073,600.00**	**43,073,600.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees			
	Obstruction and Nuisance Fees	0.00	1,500,000.00	1,500,000.00
	Bicycle License Fess	0.00	97,500.00	97,500.00
	Liquor License (Wine/ Beer)	0.00	780,000.00	780,000.00
	Native Liquor License	0.00	186,500.00	186,500.00
	Wheelbarrow License Fees	0.00	92,000.00	92,000.00
	Native Tobacco License	0.00	186,500.00	186,500.00
	Squatter/ Hawkers Permit	0.00	276,000.00	276,000.00
	Buses/Commercial Vehicles Emblems (various)	0.00	605,000.00	605,000.00
	Operational Business Permit	0.00	4,285,600.00	4,285,600.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	152,000.00	152,000.00
	Kiosk License Fees	0.00	60,000.00	60,000.00
	Bakery House License Fees	0.00	21,000.00	21,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	0.00	510,000.00	510,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees (Various)	0.00	27,500.00	27,500.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	1,200,000.00	1,200,000.00
	Identification/Oath Fees	0.00	0.00	0.00
	Disloading Septic Tank License Fees	0.00	36,000.00	36,000.00
	Earning from Environmental Sanitation Services	0.00	173,000.00	173,000.00

	Poundage Fees/Sales of Strayed Animal	0.00	500,000.00	500,000.00
	Dispensary Fees	133,800.00	400,000.00	266,200.00
	Maternity Fees	149,300	643,000.00	493,700.00
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	0.00	3,360,000.00	3,360,000.00
	Tender Fees	0.00	1,680,000.00	1,680,000.00
	Building Plan Checking fees	0.00	125,000.00	125,000.00
	Sand Excavation Fees	0.00	0.00	0.00
	Cottage Industry Fees	0.00	0.00	0.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	0.00	0.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	61,000.00	61,000.00
	Ingredient Grinding License Fees	0.00	12,100.00	12,100.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	12,100.00	12,100.00
	Welding Machine License Fees	0.00	13,500.00	13,500.00
	Electronics Radio/Television Workshop License Fees	0.00	17,500.00	17,500.00
	Blacksmith Workshop License Fees	0.00	8,700.00	8,700.00
	Wood Making and Carpentry Workshop License Fees	0.00	3,600.00	3,600.00
	Battery Charger License Fees	0.00	25,000.00	25,000.00
	Printing Press License Fees	0.00	9,000.00	9,000.00
	Vulcanizer License Fees	0.00	12,000.00	12,000.00
	Panel Beater License Fees	0.00	28,000.00	28,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	9,000.00	9,000.00
	Motor Mechanical Workshop License Fees	0.00	42,000.00	42,000.00
	Building Material License Fees	0.00	69,000.00	69,000.00
	Surface Kerosene Tank License Fees	0.00	8,000.00	8,000.00
	Photocopying and Document Service License Fees	0.00	122,000.00	122,000.00
	Block Making with Machine License Fees	0.00	48,000.00	48,000.00
	Sewing Institute License Fees	0.00	27,500.00	27,500.00
	Hair Dressing/Barbing Salon License Fees	0.00	182,000.00	182,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	584,400.00	584,400.00
	Sales of Unserviceable Stores License Fees	0.00	100,000.00	100,000.00
	Hire Charges/Heavy Equipment Fees	0.00	520,000.00	520,000.00
	Sale of Store Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	154,000.00	154,000.00
	Building Plan Inspection Fees	0.00	0.00	0.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**283,100.00**	**18,965,500.00**	**18,965,500.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	14,000.00	1,091,000.00	1,091,000.00
	Motor Park Toll	0.00	1,597,200.00	1,597,200.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	0.00	0.00
	Earnings from Transport	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	0.00	0.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**14,000.00**	**0.00**	**0.00**

3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**0.00**	**0.00**
3.6	**INTEREST &REPAYMENTS:**			
3.6.1	**INTEREST&REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00

	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**0.00**	**0.00**
	TOTAL INTERNALLY GENERATED REVENUE	**297,100.00**		
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	TOTAL OTHER REVENUE SOURCES	**0.00**	**0.00**	**0.00**
5	**PERSONAL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	14,793,415.77	65,860,000.00	51,066,584.23
	The Legislative			
	Community Government Councils			
	Sub-Total Consolidated Revenue Fund Charges			
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	66,532,713.69	78,162,120.00	11,629,406.31
	Finance	32,678,912.94	55,753,060.00	23,074,147.06
	Medical and Health	129,788,764.85	96,211,380.00	33,577,384.85
	Planning Research and Statistics	7,527,927.00	14,034,820.00	6,506,893.00
	Agricultural and Natural Resources	29,515,303.48	39,600,550.00	10,085,246.52
	Works, Transport and Housing	11,346,775.9	34,026,520.00	22,679,744.10
	Information, Education and Social Welfare	23,649,551.17	25,727,830.00	2,078,278.83
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**712,036,972.22**	**343,516,280.00**	**368,520,692.22**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	**694,000.00**	-	(694,000.00)
	NYSC Corp Member	**308,350.00**	1,900,000.00	1,591,650.00
	Postal Agents	**226,800.00**	-	(226,800.00)
	Disabled Persons	-	-	-
	IT Students/Med. Wives	--	--	-
	Road Cleaners	-	-	-
	Casual Security men	-	-	-
	Security Agents	**1,334,500.00**	6,500,000.00	5,165,500.00
	Total Miscellaneous	**2,563,650.00**	2,900,000.00	336,350.00
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			

6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	2,063,000.00	200,000.00	-1,863,000.00
	Utility Services	2,500,000.00	0.00	-2,500,000.00
	Telephone and Postal Services	0.00	0.00	0.00
	Stationery and Printing	7,263,000.00	3,000,000.00	-4,263,000.00
	Maintenance of Office Furniture and Equipment	9,800,150.00	3,000,000.00	-6,800,150.00
	Maintenance of Vehicle and Capital Assets	2,030,000.00	1,500,000.00	-530,000.00
	Consultancy and Professional Services	2,025,900.00	0.00	-2,025,900.00
	Training, Staff Development and Welfare	0.00	0.00	0.00
	Entertainment and Hospitality	10,125,100.00	15,000,000.00	4,874,900.00
	Miscellaneous Expenses	7,100,000.00	0.00	-7,100,000.00
	Provision of Service Materials	7,844,734.28	0.00	-7,844,734.28
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Function	**90,894,754.97**	**22,700,000.00**	-68,194,754.97
	Previous Year's Retired Advances	11,000,000.00	0.00	11,000,000.00
	Grand Total	79,428,524.01	22,700,000.00	56,728,524.01
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	27,563,000.00	7,500,000.00	20,063,000.00
	Administration	6,848,000.00	5,400,000.00	1,448,000.00
	Finance	5,190,000.00	2,400,000.00	2,210,000.00
	Medical and Health	1,806,150.00	4,700,000.00	2,893,850.00
	Planning Research and Statistics	4,844,233.28	750,000.00	4,094,233.28
	Agricultural and Natural Resources	2,500,000.00	,500,000.00	2,000,000.00
	Works, Transport and Housing	1,000,000.00	0.00	1,000,000.00
	Information, Education and Social Welfare	1,000,500.00	1,450,000.00	750,500.00-
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Sector (Department)	**90,894,754.97**	**22,700,000.00**	-68,194,754.97
7	**SECURITY. VOTE**			
	Sub-Total Sec. Vote	**21,739,230.96**	**0.00**	**21,739,230.96**
8	**INTEGRATED FARM**	0.00	0.00	0.00
	Sub-Total Integrated Farm	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Office Vehicle	5,500,000.00	10,000,000.00	4,500,000.00
	Draniage/Culvert	8,400,000.00	10,000,000.00	1,600,000.00
	Road Grading	183,766,497.79	1,600,000,000.00	816,233,502.21
	Chapel Building	2,960,000.00	25,000,000.00	22,040,000.00

	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**635,162,757.05**	**1,045,000,000.00**	**409,837,242.95**

	LIQUID ASSETS			**2018** **₦'m**	**2017** **₦'m**
	CASH BALANCE:				
10	Cash-at-Hand			2,299,498.90	45,006.17
	Sub-Total Cash			**2,299,498.90**	**45,006.17**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank	Nwangele L/Govt. A/c	1010828882	7,533,666.95	9,525.57
	2. Zenith Bank	Nwangele L/Govt. A/c	1013982501	1,434,485.06	150,462.56
	3. ECO Bank Plc.	Integrated Farm Proj. Account	2352173251	252,507.37	202,874.47
	4. ECO Bank Plc.	Rescue Mission Team A/C	5093073200	11,024.39	4,511,131.49
	5. Access Bank Plc.	Nwangele L/Govt. A/c	0068798337	136.37	1,747,800.21
	Sub-Total Bank			**9,231,820.14**	**6,621,794.31**
				11,531,319.04	**6,666,800.47**

12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**
13	**IMPREST:**		
1.	Hon. Clifford Orjiakor	5,940,000.00	5,940,000.00
2.	Korie, J.O (DAGS)	1,217,000.00	1,167,000.00
3.	Uhegbu Mercy (TR)	777,500.00	407,500.00
4.	Njoku H.I.A	500,000.00	175,000.00
5.	Ohankwere Agnes	300,000.00	175,000.00
6.	Ibezim Blessing	450,000.00	175,000.00
7.	Anukam Patience N.	500,000.00	175,000.00
8.	Nwosu Uchenna	500,000.00	175,000.00
9.	Iroh Patrick	325,000.00	175,000.00
10	Ogu Ben	300,000.00	175,000.00
11	Obigwe Blessing	275,000.00	175,000.00
12.	Agu Chuks	400,000.00	175,000.00
13.	Hon. Akwaiwu Bona	4,624,730.96	0.00
14.	Irojiogu; O.J	540,000.00	0.00
15.	Alaoma Nwosu	100,000.00	0.00
16.	Hon. Iheritu Henry C.	425,000.00	0.00
17.	Ndukwu Hippolite	**175,000.00**	0.00
18.	Osuoha Chioma	100,000.00	0.00
19.	NNeke Godwin	140,000.00	0.00
20.	Hon. Ejiogu Tony	50,000.00	0.00
21.	Hon. Anochie Ikenna	**50,000.00**	0.00

22.	Hon. Ohamara Eugene	50,000.00	0.00
	Sub-Total Imprest	**17,739,230.96.00**	**9,089,500.00**
14	**SERVICE ADVANCE:**		
	PROJECT ADVANCES:		
14.1	**INTEGRATED FARM PROJECT:**		
	1. Mr. Iroh Patrick	1,991,000.00	1,991,000.00
	2. Mr. Iroh Patrick	3,785,671.53	3,785,671.53
	Sub-Total Integrated Farm Project	**5,776,671.53**	**5,776,671.53**
14.2	**CHAPEL PROJECT**		
	Hon. Orjiakor Clifford	12,800,000.00	12,800,000.00
	Sub-Total Chapel Project	**12,800,000.00**	**12,800,000.00**
14.3	**GRADING OF RURAL ROADS:**		
	Hon. Orjiakor Clifford	22,000,000.00	22,000,000.00
	Sub-Total Grading of Rural Roads	**22,000,000.00**	**22,000,000.00**
14.4	**RENOVATION OF BUILDINGS:**		
	Renovation of Building	0.00	0.00
	Sub-Total Renovation of Buildings	**0.00**	**0.00**
14.5	**PERSONAL ADVANCES:**	**2017**	**2018**
1	Golden Ibezim	295,000.00	295,000.00
2	Oparaugo P. C.	259,970.00	259,970.00
3	Ireka R. A.	1,714,000.00	1,714,000.00
4	Owuama Kingsley	402,920.00	402,920.00
5	Okpara H. U.	404,000.00	404,000.00
6	Okoji Kate	(645,350.00)	(645,350.00)
7	OkwaraCallista	190,000.00	190,000.00
8	Iwueze Max	390,540.00	390,540.00
9	Aku T. N.	471,791.66	471,791.66
10	Barr Eronini	235,000.00	235,000.00
11	EmetoBanabas	770,500.00	770,500.00
12	Acholonu E. N.	234,650.00	234,650.00
13	Maureen Chimere	110,000.00	110,000.00
14	NjokuUgochukwu	75,000.00	75,000.00
15	NnebuoChidinma	81,000.00	81,000.00
16	Amechi L.	45,000.00	45,000.00
17	Ukanero B. O.	142,440.00	142,440.00
18	Okereke Lily	60,000.00	60,000.00
19	Ajoku Augustina	(17,500.00)	(17,500.00)
20	MartinaOnyegbule	60,000.00	60,000.00
21	Orji Livina	50,000.00	50,000.00
22	Okonkwo Susan	60,000.00	60,000.00
23	Azunna Veronica	(30,000.00)	(30,000.00)
24	Nzeoma L. N.	960,000.00	960,000.00
25	Nwachukwu E. H. C.	5,260,591.44	5,260,591.44
26	Okereke Victor	783,500.00	783,500.00
27	Duru Godfrey	213,500.00	213,500.00

28	EgesonEdua	34,875.00	34,875.00
29	Onyenafor D. C.	605,991.50	605,991.50
30	Uzoma Linus	1,500,000.00	1,500,000.00
31	Hon. Philip Uwazuruonye	5,182,105.34	5,182,105.34
32	Hon. Foeman Osuagwu	1,900,000.00	1,900,000.00
33	Nzeogu E.A	4,700.00	4,700.00
34	Sir C.A.Onuoha	3,863,830.00	3,863,830.00
35	Nwaduje T.I	117,000.00	117,000.00
36	L.C Nwosu	56,000.00	56,000.00
37	Mbaukwu J.U	313,360.00	313,360.00
38	Madumere Mercy	1,000.00	1,000.00
39	Oduah G. I.	599,000.00	599,000.00
40	Macdonald Njoku	31,230.00	31,230.00
41	Odoemenam K.	74,000.00	74,000.00
42	ObianujuEtche	3,300.00	3,300.00
43	Nwagbara G. O.	9,620.00	9,620.00
44	Iguokwe Helen	22,530.00	22,530.00
45	EkwekaLovenda	62,070.00	62,070.00
46	Odawu Johnson	2,000.00	2,000.00
47	Nwogurugwu Basil	850,000.00	850,000.00
48	Ejiogu Stanley	2,000.00	2,000.00
49	Ngbili C. I.	93,950.00	93,950.00
50	Chief D. Nwaogu	110,000.00	110,000.00
51	Ukamero B. O.	46,800.00	46,800.00
52	Abadullalhi U.	75,000.00	75,000.00
53	Ahamefule A. C.	171,000.00	171,000.00
54	Alozie John	100,000.00	100,000.00
55	Oprurm Paschal	4,000.00	4,000.00
56	Onugha Bernard	26,500.00	26,500.00
57	Councilor Iwuala C. U.	20,175.00	20,175.00
58	Councilor Ekezie Hilary	7,500.00	7,500.00
59	Councilor Ekwlugo D. O.	7,500.00	7,500.00
60	Theresa Nzeaka	7,500.00	7,500.00
61	CosmasIwuchukwu	26,150.00	26,150.00
62	Mene F. O.	72,700.00	72,700.00
63	Okechukwu P.	718,030.00	718,030.00
64	IheanyiEchefu	29,365.00	29,365.00
65	Kelin J. Obi	36,750.00	36,750.00
66	Onwubu Maureen	207,430.00	207,430.00
67	Iweke V.	2,724,540.00	2,724,540.00
68	Onwugharanye J. N.	5,521,843.67	5,521,843.67
69	UkpoguChioma	1,770.00	1,770.00
70	Orisakwe M.	1,000.00	1,000.00
71	Akabundu John	300,000.00	300,000.00
72	Ogbuoge George	50,000.00	50,000.00
73	Udunze Samuel	13,800.00	13,800.00
74	Ogbuneke Isabella	2,200.00	2,200.00
75	Ugbabi C. L.	40,000.00	40,000.00
76	Okereke A. N.	10,000.00	10,000.00
77	Evobiri E. U.	30,000.00	30,000.00
78	Doris E. U.	30,000.00	30,000.00
79	Okereke Charity C.	35,000.00	35,000.00
80	Onyeneke E. A.	1,659,395.25	1,659,395.25
81	Mmaigbo D. O.	265,694.00	265,694.00

82	Louisa Obi	1,350.00	1,350.00
83	Osuigwe B. N.	1,211,000.00	1,211,000.00
84	Igbo G. E.	2,101,550.00	2,101,550.00
85	Duru F. N.	1,139,250.00	1,139,250.00
86	Amaechi A. O.	10,000.00	10,000.00
87	Ekwe C. U.	27,500.00	27,500.00
88	AmadiAnozie	1,707,090.00	1,707,090.00
89	H. C. U. Iwueke	4,717,500.00	4,717,500.00
90	Eke C. C.	358,004.00	358,004.00
91	NwoguOby	2,837,000.00	2,837,000.00
92	Hon. Councilor Eunice A. Duru	1,079,950.00	1,079,950.00
93	Hon. SabastineAchisim	1,327,950.00	1,327,950.00
94	Hon. Kingsley Acholonu	1,288,990.00	1,288,990.00
95	Augustine Ohawunne	1,197,330.00	1,197,330.00
96	Lambert Ohanwe	2,426,330.00	2,426,330.00
97	Ogaraku Aloysius O.	1,168,330.00	1,168,330.00
98	Igbokwe Kennedy	1,168,330.00	1,168,330.00
99	Duru Christopher	782,330.00	782,330.00
100	Bethrand O. Ucheka	1,080,330.00	1,080,330.00
101	Okonkwo H. C.	129,080.02	129,080.02
102	Hon. EjikeNzeka	2,833,291.00	2,833,291.00
103	Dr. Emma Iwueke	208,870.00	208,870.00
104	Chukwu M. C.	4,000.00	4,000.00
105	Anyanwu S. U.	2,360,654.00	2,360,654.00
106	Okieke D. C.	50,000.00	50,000.00
107	Ihenacho M. C.	5,000.00	5,000.00
108	Opara Gladys	2,100.00	2,100.00
109	Duru U. Ikenna	4,000.00	4,000.00
110	Egbujor Emmanuel	404,000.00	404,000.00
111	Iheanetu B. S. O.	212,620.00	212,620.00
112	Obasi I. N.	(180,000.00)	(180,000.00)
113	Egwom Oliver	155,000.00	155,000.00
114	Ozigbo Victoria	302,800.00	302,800.00
115	NwaneriOnyenuforo	302,000.00	302,000.00
116	Egwuim Kennedy	50,000.00	50,000.00
117	Ndukam J. O.	4,535,306.00	4,535,306.00
118	Oguzie J. O.	485,345.00	485,345.00
119	Godfrey Onwuzuruoha	19,650.00	19,650.00
120	AlaomaNwosu	1,677,200.00	1,677,200.00
121	G. I. Ijeoma	790,000.00	790,000.00
122	D. I. Onyeananu	2,449,000.00	2,449,000.00
123	M. U. Njamanze	1,650,392.00	1,650,392.00
124	Theodore Nwadike	65,000.00	65,000.00
125	Promise M.O.D. Duke	2,385,500.00	2,385,500.00
126	Dike K. C.	7,000.00	7,000.00
127	C. E. Enyidede	2,393,789.50	2,393,789.50
128	Hon. J. C. Nwosu	1,369,330.00	1,369,330.00
129	Ibeh C. C.	36,000.00	36,000.00
130	Owunna S. A.	29,000.00	29,000.00
131	Onwuzurike A. A.	29,000.00	29,000.00
132	Chief Dr. S. O. Ukadike	1,330,000.00	1,330,000.00
133	Chief G.O.C. Iwuala	240,000.00	240,000.00
134	Chief Emeh R. N.	240,000.00	240,000.00
135	Chief Nkpadobi A.	40,000.00	40,000.00

136	Chief C. D. C. Ibeh	240,000.00	240,000.00
137	Eke Peter C.	2,671,801.76	2,671,801.76
138	Ekpeama A. Jones	2,000.00	2,000.00
139	Godfrey Duru	43,000.00	43,000.00
140	H. I. Enwerem	1,500.00	1,500.00
141	Akpaka Edith	50,000.00	50,000.00
142	B. U. Dikeukwu	8,000.00	8,000.00
143	Barr. UcheUkadike	40,000.00	40,000.00
144	R. C. Okwara	19,000.00	19,000.00
145	Onukwugha M.	7,800.00	7,800.00
146	Anthony Ezekwem	2,500.00	2,500.00
147	Nwokej E.	17,200.00	17,200.00
148	BenjiAzike	3,271,605.88	3,271,605.88
149	ChimezieAkwaiwu	980,000.00	980,000.00
150	Mike Akwaiwu	3,149,250.00	3,149,250.00
151	SabastineAnyadoh	5,830,000.00	5,830,000.00
152	Uzoma Florence	1,439,000.00	1,439,000.00
153	ChineyereAzuike	1,307,530.00	1,307,530.00
154	Nwaozuzu Alex	120,000.00	120,000.00
155	Udushirinwa C. E.	910,000.00	910,000.00
156	ChibuzorUzoma A. Queen	2,500.00	2,500.00
157	UzomaOnuoha	8,053,799.15	8,053,799.15
158	Ohakosim C. U.	6,370.00	6,370.00
159	Uzoukwu Anthony	1,541,700.00	1,541,700.00
160	TheophilusAzuoma	90,000.00	90,000.00
161	Ubajekwe J. E.	1,787,000.00	1,787,000.00
162	Mbanaso Charity	2,126,000.00	2,126,000.00
163	Hon. Dora Nwogu	2,870,000.00	2,870,000.00
164	Hon. UzomaOnuoha	1,297,937.34	1,297,937.34
165	Hon. A.C Uzoho	60,000.00	60,000.00
166	Hon.DanielAnyiam	90,000.00	90,000.00
167	Area Commander	150,000.00	150,000.00
168	Osuagwu Johnson	4,000.00	4,000.00
169	Okeke Foeman	11,800.00	11,800.00
170	A.C Mbamara	4,080,000.00	4,080,000.00
171	Raymond Maduforo	2,000,000.00	2,000,000.00
172	Nkwocha R. I.	345,000.00	345,000.00
173	R. O. Dike	1,650,000.00	1,650,000.00
174	A. N. Nwaribe	1,518,700.00	1,518,700.00
175	Charity Adiniegwu	250,000.00	250,000.00
176	Michael Adame	40,600.00	40,600.00
177	Ukwunna F. O.	4,000.00	4,000.00
178	AdolphusDuru	135,550.00	135,550.00
179	Ugwueze F. N.	30,000.00	30,000.00
180	Christian Nsirim	319,000.00	319,000.00
181	Nwosu Jeremiah	70,000.00	70,000.00
182	IfeomaOsuagwu	1,050,000.00	1,050,000.00
183	IjeomaMbara	120,000.00	120,000.00
184	Odimgbe T.	5,000.00	5,000.00
185	Uzoho Bernard	2,234,095.48	2,234,095.48
186	Hon. (Mrs) G. Maraizu	800,000.00	800,000.00
187	Hon. (Lady) V. C. Onuoha	1,000,000.00	1,000,000.00
188	Hon. Iheanyi D. Uzoma	900,000.00	900,000.00
189	Lady B. Onyenoforo	773,000.00	773,000.00

190	Hon. C. Onwuzuruigbo	1,880,000.00	1,880,000.00
191	Ogbuji J. C.	250,000.00	250,000.00
192	Mbionwu	270,000.00	270,000.00
193	Ohagbaji M.	60,000.00	60,000.00
194	AmadiChukwuemeka	40,000.00	40,000.00
195	Ikechukwu Nathan	35,000.00	35,000.00
196	Amadi F. C.	20,000.00	20,000.00
197	EkehVitalis	160,000.00	160,000.00
198	Azuzu Stanford	290,000.00	290,000.00
199	Onyenoforo Chris	19,000.00	19,000.00
200	Duru F. C.	120,300.00	120,300.00
201	Nwosu G. N.	10,000.00	10,000.00
202	Nicholas Anaehie	254,600.00	254,600.00
203	Okonkwo H. C.	225,500.00	225,500.00
204	Anthony Uchendu D.	180,000.00	180,000.00
205	Ejiogu Esther.	300,000.00	300,000.00
206	Iwuagwu A.C	1,568,300.00	1,568,300.00
207	Izuogu K.R.O	450,000.00	450,000.00
208	Duru Joseph	10,000.00	10,000.00
209	Odom C. E.	215,000.00	215,000.00
210	Sis. Mary Ohiagbaji	20,000.00	20,000.00
211	RomanusIwumunna	157,250.00	157,250.00
212	Njoku Macdonald	14,000.00	14,000.00
213	Anna Ugbaja	32,050.00	32,050.00
214	D. N. Ubozor	815,777.00	815,777.00
215	P. O. Nguma	1,725.00	1,725.00
216	C. K. Iwu	993,280.00	993,280.00
217	U. Nwadinigwe	71,360.00	71,360.00
218	Patrick Ihekweazu	383,225.00	383,225.00
219	H. O. Ukpaogu	449,310.00	449,310.00
220	Ibezim Blessing	2,619,000.00	2,619,000.00
221	Ike Uzukwu	43,050.00	43,050.00
222	ThankGodChikwem	56,000.00	56,000.00
223	J.Echedor (CDI)	48,362.00	48,362.00
224	Gilbert Amechi	28,175.00	28,175.00
225	Duru Fabian	7,200.00	7,200.00
226	Akalonu A. U.	2,000.00	2,000.00
227	Edina M. B.	12,000.00	12,000.00
228	Asote Joy	1,350.00	1,350.00
229	C. O. C. Anyanwu	180,000.00	180,000.00
230	Ukaigwe C. U.	321,900.00	321,900.00
231	Eburuaja C. E.	161,000.00	161,000.00
232	Anyanwu C. E.	404,980.00	404,980.00
233	Acholonu A. O.	2,487,100.00	2,487,100.00
234	Mrs. Maria Achonu	716,800.00	716,800.00
235	Charity Adimegwu	151,000.00	151,000.00
236	C. U. Iweke	165,000.00	165,000.00
237	C. C. Adiole	107,900.00	107,900.00
238	L. C. Eboh	42,500.00	42,500.00
239	Mbanaso Eric	750.00	750.00
240	Tony Ohaebosim	16,960.00	16,960.00
241	Iwuoha P. C.	242,842.00	242,842.00
242	Njoku I. C.	80,000.00	80,000.00
243	Hon. Councilor C. U. Dikeukwu	7,000.00	7,000.00

244	Peter Onwuzuruike	31,590.00	31,590.00
245	Korie O. P.	1,336,024.17	1,336,024.17
246	Onwuchumba M.	446,000.00	446,000.00
247	Amaechi O. O.	6,000.00	6,000.00
248	UdomNkem O.	68,500.00	68,500.00
249	Onyeme O. P.	(26,025.00)	(26,025.00)
250	Nworisha	2,150,000.00	2,150,000.00
251	Njoku E. N.	12,150.00	12,150.00
252	Obukon S. O.	8,000.00	8,000.00
253	Jude Onwumara	200.00	200.00
254	Osuagwu S.S	359,880.00	359,880.00
255	Udema Joel	1,000.00	1,000.00
256	Azuzu Edmond	1,500.00	1,500.00
257	Ugochukwu Monica	1,500.00	1,500.00
258	Ibegwam J. C. I	868,350.00	868,350.00
259	Ezekiel Ezebuike	27,850.00	27,850.00
260	Amadi P. C.	26,900.00	26,900.00
261	Nwobi Ephraim	8,390.00	8,390.00
262	Hon. Mike Akwaiwu	1,900,000.00	1,900,000.00
263	Nwachukwu U.	5,024,087.16	5,024,087.16
264	Hon. Jerry Ibenatu	159,200.00	159,200.00
265	Hon. Ubaliekwu	150,000.00	150,000.00
266	Hon. G.C Okereke	161,000.00	161,000.00
267	Hon. C. Dibiaukwu	1,100,000.00	1,100,000.00
268	Ihenanaetu Jerome	490,000.00	490,000.00
269	Dikeukwu Fabian	600,000.00	600,000.00
270	Hon. Luke Eze	2,865,000.00	2,865,000.00
271	F. N. Onyeagusi	100,000.00	100,000.00
272	NnennaEronini	355,000.00	355,000.00
273	A. E. Iheanacho	2,159,600.00	2,159,600.00
274	Chris Chikwe	990,000.00	990,000.00
275	EkpeDorathy	2,500.00	2,500.00
276	EgbuleUchenna	8,000.00	8,000.00
277	IfeomaOkeke	9,100.00	9,100.00
278	J. C. Ogbuji	2,100.00	2,100.00
279	E.E. U. Njoku	360,000.00	360,000.00
280	Mbanaso Ben	435,500.00	435,500.00
281	Egbuka C. E.	961,355.00	961,355.00
282	Charles Akanno	913,000.00	913,000.00
283	EzeUmaka E. M.	27,000.00	27,000.00
284	Ashimole E.	30,000.00	30,000.00
285	OsuchukwuBenedith	1,200.00	1,200.00
286	Osigwe B. N.	195,500.00	195,500.00
287	Ejekam R.M.O.	94,255.00	94,255.00
288	Ukadike Chika	48,440.00	48,440.00
289	Reginald Nwocha	120,000.00	120,000.00
290	Apan Emmanuel	50,000.00	50,000.00
291	Akinlede S. S. S.	240,000.00	240,000.00
292	CosmasOnyeokoro	75,000.00	75,000.00
293	Jonas Okpeama	10,000.00	10,000.00
294	Ada Igbo	31,700.00	31,700.00
295	Dane Owaije	50,000.00	50,000.00
296	Eke John	90,000.00	90,000.00
297	AliyuSaide (DPO)	200,000.00	200,000.00

298	Emenenwaonu Doris	4,000.00	4,000.00
299	Egeron Edna	14,000.00	14,000.00
300	OgbujiJecinta	110,000.00	110,000.00
301	MantinaOgu	(40,000.00)	(40,000.00)
302	Osuala Faith O.	5,000.00	5,000.00
303	Onwumere Fidelis C.	15,000.00	15,000.00
304	ObiakorMbnadime	(300,000.00)	(300,000.00)
305	MbaomaNdidi F.	9,000.00	9,000.00
306	Agikwa E. E.	3,000.00	3,000.00
307	Olivia Onuoha	2,000.00	2,000.00
308	NwosuUchenna	856,679.16	856,679.16
309	Odoemena P.	10,000.00	10,000.00
310	Ezeogu Felicia	9,650.00	9,650.00
311	Nwanyerisi	180,000.00	180,000.00
312	Patrick Iwu	210,000.00	210,000.00
313	Umealakwe C. E.	751,000.00	751,000.00
314	Joseph Veronica	196,000.00	196,000.00
315	Anyanwu P. A.	2,000.00	2,000.00
316	Okorie Mary C.	250,000.00	250,000.00
317	Mberekpe R. N.	2,227,950.00	2,227,950.00
318	Onodike R.C	270,000.00	270,000.00
319	ObinnaEtukemaka	920,000.00	920,000.00
320	MgberemiUchenna	150,000.00	150,000.00
321	Chukwu C. N.	100,000.00	100,000.00
322	Clark of the Council	150,000.00	150,000.00
323	Goodluck C. Nwachukwu	3,475,000.00	3,475,000.00
324	Peter Uwaezuoke	48,920.00	48,920.00
325	Okolie W. O.	505,000.00	505,000.00
326	Ohazuruike J. C.	200,000.00	200,000.00
327	OkeyAmadi	100,000.00	100,000.00
328	Udeagha M. O.	130,000.00	130,000.00
329	Onuniwu C. O.	2,103,000.00	2,103,000.00
330	Oliver Eze (DPO)	120,000.00	120,000.00
331	Hon. M.K.O Mbakwe	1,250,000.00	1,250,000.00
332	Uzoma Veronica	66,000.00	66,000.00
333	Okike D. C.	100,000.00	100,000.00
334	Damian Uzoma G.	100,000.00	100,000.00
335	Anugo S.	133,000.00	133,000.00
336	EkehVitalis	20,000.00	20,000.00
337	OgarakuTochukwu	150,000.00	150,000.00
338	Ogueri R. O.	150,000.00	150,000.00
339	Nzurumike Christopher	34,000.00	34,000.00
340	Njoku B. N.	570,000.00	570,000.00
341	Onyenuforo Chris	900,000.00	900,000.00
342	NwataChikeziem	970,000.00	970,000.00
343	NkemakolamAdibe	39,500.00	39,500.00
344	Sophia Njoku	1,976,000.00	1,976,000.00
345	NwokerobiChidozie	20,000.00	20,000.00
346	Amadi Benjamin	10,000.00	10,000.00
347	Joseph F.	15,000.00	15,000.00
348	ChiomaUwazuruonye	400,000.00	400,000.00
349	L. I. Anyadoh	192,000.00	192,000.00
350	Oliver Chukwukere	45,000.00	45,000.00
351	Agbarakwe Nathaniel	18,000.00	18,000.00

352	UwalakaUchechi	16,000.00	16,000.00
353	Nwaiwu Jane	15,000.00	15,000.00
354	Ogemba Abel	20,000.00	20,000.00
355	Anorue S.C.	460,000.00	460,000.00
356	Iwu .N. Iwu	465,000.00	465,000.00
357	Hon. Happiness Nwaogataku	3,202,997.57	3,202,997.57
358	Obigwe B.A.	545,000.00	545,000.00
359	Ejiogu Jonathan	475,000.00	475,000.00
360	Emma Chams	150,000.00	150,000.00
361	Offor N.I.	10,000.00	10,000.00
362	Oparaukwu Geraldine	10,000.00	10,000.00
363	Anumudu Queen	11,000.00	11,000.00
364	M.D. Amaefule	650,000.00	650,000.00
365	Obiakor Cecilia (Hon.)	300,600.00	300,600.00
366	Nnorom Charles	1,150,000.00	1,150,000.00
367	Emenike E.O.O.	240,000.00	240,000.00
368	Ezekwem V.C.	10,000.00	10,000.00
369	Anukam D.N.	3,000.00	3,000.00
370	Ogbaka Timothy	200,000.00	200,000.00
371	OguamanamLawrette	100,000.00	100,000.00
372	Franklin Adolphus	250,000.00	250,000.00
373	Dandy Onyenaforo	250,000.00	250,000.00
374	Iheanatu Daniel	250,000.00	250,000.00
375	GetrudeObiefule	250,000.00	250,000.00
376	AdaugoChukwukere	450,000.00	450,000.00
377	Uchegbu E.C.	40,000.00	40,000.00
378	Ukado .E.	285,000.00	285,000.00
379	EzakelNwosu	10,000.00	10,000.00
380	Ayozie Stanley	9,000.00	9,000.00
381	AnuminiPaline .A.	672,000.00	672,000.00
382	Igwegbe J.C.I.	506,000.00	506,000.00
383	NgoziAnuiam	2,000.00	2,000.00
384	Ejiofor Anthony	33,800.00	33,800.00
385	EkezieIjeoma	10,000.00	10,000.00
386	Akamene Magnus	675,000.00	675,000.00
387	AhijuHaruna	50,000.00	50,000.00
388	Osueke M.I.	699,000.00	699,000.00
389	Obinwa .V.	10,000.00	10,000.00
390	CosmasUchenwama	20,000.00	20,000.00
391	Cletus Nlemibe	60,000.00	60,000.00
392	Patty Anyaoha	3,139,244.00	3,139,244.00
393	Onyeje Robert	50,000.00	50,000.00
399	Iwuji V.O.	21,200.00	21,200.00
400	Anukam P. N	453,900.00	453,900.00
401	Justine Amadu	50,000.00	50,000.00
402	Duruiheoma R.C.	44,000.00	44,000.00
403	Mbamara M.A.	470,000.00	470,000.00
404	AgbarakweOnyeoma	(21,400.00)	(21,400.00)
405	Okereke C.N.	3,636,000.00	3,636,000.00
406	J.N. Anyaebunwa	42,000.00	42,000.00
407	Anyanwu L.I.	180,460.00	180,460.00
408	DuruTheddeus	15,000.00	15,000.00
409	Colman Onuoha	6,000.00	6,000.00
410	Onyebuchi Emmanuel	37,300.00	37,300.00

411	Egbule Christy	30,600.00	30,600.00
412	UbamaduEucharia	40,500.00	40,500.00
413	EkwebelemAnselem	128,600.00	128,600.00
414	Iwu Edith	349,700.00	349,700.00
415	Nwachukwu Benjamin	2,000.00	2,000.00
416	James Ogbonna	26,000.00	26,000.00
417	EkwemChinedu	11,000.00	11,000.00
418	Azunna Stella	27,600.00	27,600.00
419	Ogabulo D.N.	300,000.00	300,000.00
420	Anyado Patricia	920,000.00	920,000.00
421	Okafor Marcel	24,000.00	24,000.00
422	ObiomaOkereke	(3,000.00)	(3,000.00)
423	Hon. ObiakorCentia	337,806.00	337,806.00
424	Udunze U.J.	50,000.00	50,000.00
425	Nwaneri L.E.	2,780,000.00	2,780,000.00
426	UzomaObioha	1,800,000.00	1,800,000.00
427	Henry Anyanwu	17,900.00	17,900.00
428	Ukaigwe Patricia	5,000.00	5,000.00
429	OnuohaUgochukwu	50,000.00	50,000.00
430	Hon. OkeyOnyemelusom	1,105,060.00	1,105,060.00
431	IhejirikaBenedicta	10,000.00	10,000.00
432	UcheNwachukwu	240,000.00	240,000.00
433	Onyebuchi Emmanuel	19,300.00	19,300.00
434	Ike R. O.	550,000.00	550,000.00
435	Hon. Emma Olegbe	747,000.00	747,000.00
436	Enyinnaya Victoria	54,400.00	54,400.00
437	UcheChukwukere	7,700.00	7,700.00
438	OsujiChuks	54,200.00	54,200.00
439	Augustine Asuzu	8,000.00	8,000.00
440	David Uba	2,000.00	2,000.00
441	DikeochaChinyere	12,150.00	12,150.00
442	EkwebelemAnselem	123,600.00	123,600.00
443	Agoru B.I.	10,000.00	10,000.00
444	Aguka A.I.	1,218,900.00	1,218,900.00
445	Matthew Unogu	3,000.00	3,000.00
446	EziaguChinyere	50,000.00	50,000.00
447	OlakwowaguOluwakemi	15,000.00	15,000.00
448	Uchenna .B. Igwe	1,405,000.00	1,405,000.00
449	Albert Amadi	39,501.27	39,501.27
450	ObinwaOtulemaka	90,404.59	90,404.59
451	Iwu Edith	60,000.00	60,000.00
452	Odoemena D. C.	2,000.00	2,000.00
453	NwadiIfeoma	419,200.00	419,200.00
454	Ohankwere Agnes	168,200.00	168,200.00
455	OnumaraChinwe	1,500.00	1,500.00
456	Amaechi Francisca	3,000.00	3,000.00
457	AguChuks	331,000.00	331,000.00
458	EkpeChioma	5,000.00	5,000.00
459	Nze Don. C. Amadi	63,000.00	63,000.00
460	Chief Korie J. O.	1,697,000.00	1,697,000.00
461	Okonkwo C. N.	1,000.00	1,000.00
462	Oguzie Victor	4,000.00	4,000.00
474	Ajiogu Augustina	3,000.00	3,000.00
	Sub-Total Personal Advances	**282,233,918.96**	**280,620,649.83**

	Grand Total Prepayments	**322,810,590.49**	**321,187,321.36**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	29,859,360.30	0.00	29,859,360.30	29,859,360.30
	Value Added Tax (VAT)	2,860,496.17	0.00	2,860,496.17	2,860,496.17
	Withholding Tax (WHT)	3,524,926.24	0.00	3,524,926.24	3,524,921.24
	Sub-Total Unremitted Taxes	**36,244,782.71**	**0.00**	**36,244,782.71**	**36,244,782.71**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
1	NULGE social welfare	695,193.00	0.00	695,193.00	695,193.00
2	NULGE Dues	795,594.45	0.00	795,594.45	(795,594.45)
3	Staff Welfare Scheme (SWA)	47,020.21	0.00	47,020.21	(47,020.21)
4	MHWU	76,600.00	0.00	76,600.00	75,600.00
5	Finance welfare	90,600.00	0.00	90,600.00	90,600.00
6	NUT	12,038.95	0.00	12,038.95	12,038.95
7	Nurses/Health	1,662,356.21	0.00	1,662,356.21	1,662,356.21
8	PSWS	69,550.00	0.00	69,550.00	69,550.00
9	Agric Dev. Welfare	264,651.24	0.00	264,651.24	264,651.24
10	Admin. Welfare	263,809.98	0.00	263,809.98	263,809.98
	Sub-Total Unremitted Deductions from Salary	**2,295,485.58**	**0.00**	**2,295,485.58**	**2,295,485.58**
	Grand Total Unremitted Deductions	**38,540,268.29**	**0.00**	**38,540,268.29**	**38,540,268.29**

16	**DEPOSITS:**	**2018 ₦'m**	**2017 ₦'m**
	nil	0.00	0.00

SUPPLEMENTARY NOTES

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	91,160,841.85	26,386,099.60	4,863,652.33	39,556,594.16	**161,967,187.94**
2	February	52,255,810.22	29,386,099.60	4,863,652.33	39,556,594.16	**126,062,156.31**
3	March	27,425,071.55	26,386,099.60	4,863,652.33	39,556,594.16	**98,231,417.64**
4	April	66,102,824.89	29,386,099.60	4,863,652.33	39,556,594.16	**139,909,170.98**
5	May	3,319,003.44	26,386,099.60	4,863,652.33	39,556,594.16	**74,125,349.53**
6	June	33,526,351.00	29,386,099.60	4,863,652.33	39,556,594.16	**107,332,697.09**
7	July	8,400,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**79,206,346.09**
8	August	35,016,351.11	29,386,099.60	4,863,652.33	39,556,594.16	**108,822,697.20**
9	September	68,749,914.04	26,386,099.60	4,863,652.33	39,556,594.16	**139,556,260.13**
10	October	29,851,254.45	29,386,099.60	4,863,652.33	39,556,594.16	**103,657,600.54**
11	November	83,917,193.54	26,386,099.60	4,863,652.33	39,556,594.16	**154,723,539.63**
12	December	84,891,199.41	29,386,099.60	4,863,652.33	39,556,594.16	**158,697,545.50**
	Total	**584,615,815.50**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,470,291,968.58**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	0.00	48,700.00
	February	0.00	53,500.00
	March	0.00	60,900.00
	April	0.00	0.00
	May	0.00	0.00
	June	0.00	0.00
	July	0.00	0.00
	August	0.00	54,600.00
	September	105,600.00	0.00
	October	77,800.00	0.00
	November	63,100.00	0.00
	December	50,600.00	0.00
	Total	**297,100.00**	**225,700.00**

GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF OBOWO

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

OBOWO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Obowo Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities
   c. Statement 3 --- Statements of Consolidated Revenue Fund

d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Obowo Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Obowo Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Obowo Local Government as at 31st December, 2019, the result of its operations and cash flows for the year ended 31st December, 2019.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF OBOWO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Obowo Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Obowo Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Obowo Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArB.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State

OBOWO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,582,930,200.00	Statutory Allocation from JAAC	1	1,447,235,951.08	774,490,383.32
10,800,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
2,150,000.00	Capitation Rate		0.00	0.00
4,500,000.00	Property Rate		0.00	0.00
32,657,000.00	Licenses, Fines, Fees and Royalty		0.00	2,155,100.00
23,150,000.00	Earnings from Commerce		0.00	0.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
990,057,000.00	Miscellaneous		0.00	150,000.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
	Total Revenue		1,447,335,951.08	776,795,483.32
3,646,244,200.00	**Total Inflow from Operating Activities (A)**			
	Payments:			
606,385,950.00	Personnel Cost	5	762,042,594.26	606,179,443.15
45,500,000.00	Overhead Cost	6	51,999,412.63	94,096,344.12
0.00	Sec. Vote	7	9,665,000.00	8,295,000.00
0.00	Integrated Farm Projects	8	60,000.00	0.00
2,820,000,000.00	Capital Expenditure	9	621,116,259.26	88,475,850.70
0.00	Interest Payment		0.00	0.00
3,471,885,950.00	**Total Outflow from Operating Activities (B)**		**1,444,823,266.15**	**797,046,637.97**
174,358,250.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**2,512,684.93**	**(20,251,154.65)**
	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase/Construction of Assets		0.00	0.00

	Purchase of Financial Market Instruments		0.00	0.00
	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		2,512,684.93	**(20,254,154.65)**
0.00	**Cash and its Equivalent as at 1/1/18**		**4,843,864.36**	**25,095,019.01**
0.00	**Cash and its Equivalent as at 31/12/18**		**7,356,549.29**	**4,843,864.36**

OBOWO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018 ₦'m	2017 ₦'m
LIQUID ASSETS:			
Cash	10	67,650.00	97,670.00
Bank	11	7,288,899.29	4,746,194.36
Total Liquid Assets (A)		**7,356,549.29**	**4,843,864.36**
Investments and Other Cash Assets			
Salary Advance	12	2,076,437.18	0.00
Imprest	13	15,569,000.00	9,235,000.00
Service Advance	14	417,335,351.26	327,487,368.44
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**434,980,788.44**	**338,722,368.44**
TOTAL ASSETS C = (A + B)		**442,337,337.73**	**343,566,232.80**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		427,015,377.45	328,244,172.52
Unremitted Deductions	15	13,415,805.48	13,415,805.48
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**440,431,182.93**	**341,660,078.00**
EXTERNAL AND INTERNAL LOANS			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	1,906,154.80	1,906,154.80
Total Other Liabilities (F)		**1,906,154.80**	**1,906,154.80**
TOTAL LIABILITIES G = (D + E +F)		**442,337,337.73**	**343,566,232.80**

OBOWO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
340,289,578.29	**OPENING BALANCE 1/1/18**		**328,244,272.52**				**328,244,727.52**
	ADD REVENUE:						
	ALLOCATIONS						
774,490,382.92	Statutory Allocation from JAAC	1	1,447,335,951.08	2,582,930,200.00	2,582,930,200.00	0.00	2,021,685,402.00
0.00	State Government IGR	2	0.00	10,800,000.00	10,800,000.00	0.00	10,860,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	2,150,000.00	2,150,000.00	0.00	2,150,000.00
0.00	Property Rate		0.00	4,500,000.00	4,500,000.00	0.00	4,500,000.00
2,155,100.00	Licenses, Fines, Fees and Royalty		0.00	32,657,000.00	32,657,000.00	0.00	32,657,000.00
0.00	Earnings from Commerce		0.00	232,150,000.00	232,150,000.00	0.00	23,150,000.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
150,000.00	Miscellaneous		0.00	990,059,000.00	990,059,000.00	0.00	990,059,000.00
12,305,100.00	**Total Internally Generated Revenue**		**0.00**	**0.00**	**0.00**	0.00	**0.00**
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	**0.00**	**0.00**		
1,117,088,061.19	**Total Revenue (A)**		**1,775,580,223.60**	**3,646,244,200.00**	**3,646,244,200.00**	0.00	**1,870,663,976.40**
	EXPENDITURE						
606,179,443.15	Personnel cost	5	762,042,594.26	606,385,950.00	606,385,950.00	0.00	255,340,378.93
92,211,371.55	Overhead Cost	6	65,565,992.63	45,500,000.00	45,500,000.00	0.00	20,065,992.63
90,452,973.97	Capital Expenditure	9	520,956,259.26	2,820,000,000.00	2,820,000,000.00	0.00	2,299,043,740.74
788,843,788.67	**Total Expenditure (B)**		**1,348,564,846.15**	**3,471,885,950.00**	**3,471,885,950.00**	**0.00**	**2,574,450,112.30**
	OPERATING BALANCE						
	APPROPRIATIONS/TRANSFERS						
	Transfer to Capital Development Fund						
328,247,272.52	Closing Balance		**427,015,377.45**	**174,358,250.00**	**174,358,250.00**		**252,657,127.45**

OBOWO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
53,172,558.07	**Opening Balance**		**290,963,856.62**	**0.00**	**0.00**	**0.00**	**(290,963,856.62)**
	ADD REVENUE						
328,244,272.52	**Transfer From Consolidated Revenue Fund**		427,015,377.45	0.00	0.0	0.00	(427,015,377.45)
	Aid and Grants						
	External Loans						
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
381,416,830.59	**TOTAL REVENUE**		**717,979,234.07**	**0.00**	**0.00**	**0.00**	**(717,979,234.07)**
	LESS CAPITAL EXPENDITURE						
90,452,973.97	**Capital Expenditure Sector**		520,956,259.26	2,820,000,000.00	2,820,000,000.00	0.00	2,299,043,740.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans						
0.00	Repayments External Loans						
90,452,973.97	**TOTAL CAPITAL EXPENDITURE**		520,956,259.26	2,820,000,000.00	2,820,000,000.00	0.00	2,299,043,740.74
	Adjustments for Movements in Public Debts						
290,963,856.62	**Closing Balance**		**197,022,974.81**				

OBOWO LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,447,235,951.08	1,987,565,680.00	540,329,728.92	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	44,190,400.00	44,190,400.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	71,412,430.00	71,412,430.00	
	Total (Gross) JAAC Allocation to the Local Government		1,447,235,951.08	**2,103,168,510.00**	**655,932,558.92**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	479,761,690.00	479,761,690.00	
	Total Value Added Tax		**0.00**	479,761,690.00	479,761,690.00	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	10,800,000.00	10,800,000.00
	TotalState Government Internally Generated Revenue	**0.00**	**10,800,000.00**	**10,800,000.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	1,500,000.00	1,500,000.00
	Arrears of Capitation Rate	0.00	650,000.00	650,000.00
	Sub-Total Capitation Rate	**0.00**	**2,150,000.00**	**2,150,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	3,500,000.00	3,500,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	11,000.00	11,000.00
	Sub-Total Property Rate	**0.00**	**4,500,000.00**	**4,500,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	120,000.00	120,000.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	200,000.00	200,000.00
	Liquor License (Wine/ Beer)	0.00	200,000.00	200,000.00
	Native Liquor License	0.00	26,000.00	26,000.00
	Wheelbarrow License Fees	0.00	50,000.00	50,000.00
	Squatter/ Hawkers Permit	0.00	50,000.00	50,000.00
	Buses/Commercial Vehicles Emblems (various)	0.00	1,000,000.00	1,000,000.00
	Registration of Buses/Commercial Vehicles	0.00	0.00	0.00
	Dog License Fee	0.00	20,000.00	20,000.00
	Operational Business Permit	0.00	1,500,000.00	1,500,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	20,000.00	20,000.00
	Advert Fees	0.00	15,000.00	15,000.00
	Bakery House License Fees	0.00	50,000.00	50,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	50,000.00	50,000.00
	Canon Shooting License Fees	0.00	40,000.00	40,000.00
	Customary Marriage Registration Fees	0.00	1,000,000.00	1,000,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	70,000.00	70,000.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees	0.00	0.00	0.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	50,000.00	50,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	25,000.00	25,000.00
	Identification/Oath Fees	0.00	1,250,000.00	1,250,000.00
	Local Govt., Identification Certificate Fee	0.00	250,000.00	250,000.00
	GSM Equipment Mask Fee	0.00	15,000,000.00	15,000,000.00
	Earning from Environmental Sanitation Services	0.00	350,000.00	350,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	0.00	0.00
	Registration of Birth and Death	0.00	20,000.00	20,000.00
	Dispensary/maternity Fees	0.00	420,000.00	420,000.00

	Maternity Fees	0.00	850,000.00	850,000.00
	Registration of Contract Fees	0.00	6,500,000.00	6,500,000.00
	Tender Fees	0.00	2,250,000.00	2,250,000.00
	Building plan Checking Fees	0.00	40,000.00	40,000.00
	Sand Excavation Fees	0.00	150,000.00	150,000.00
	Rice Mill/Cassava Mill Fees	0.00	5,000.00	5,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	60,000.00	60,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	30,000.00	30,000.00
	Ingredient Grinding License Fees	0.00	8,000.00	8,000.00
	Welding Machine License Fees	0.00	18,000.00	18,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	50,000.00	50,000.00
	Electronics Radio/Television Workshop License Fees	0.00	6,000.00	6,000.00
	Wood making and carpentry Workshop	0.00	0.00	0.00
	Battery Charger License Fees	0.00	16,000.00	16,000.00
	Printing Press License Fees	0.00	0.00	0.00
	Vulcanizer License Fees	0.00	35,000.00	35,000.00
	Panel Beater License Fees	0.00	14,000.00	14,000.00
	Motor Spare Parts License Fees	0.00	10,000.00	10,000.00
	Clock/Watch Repair License Fees	0.00	10,000.00	10,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	10,000.00	10,000.00
	Building Material License Fees	0.00	16,000.00	16,000.00
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service License Fees	0.00	15,000.00	15,000.00
	Block Making with Machine License fees	0.00	20,000.00	20,000.00
	Sewing Institute License Fees	0.00	12,000.00	12,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	30,000.00	30,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	30,000.00	30,000.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Land Inspection Fee	0.00	26,000.00	26,000.00
	Approved Building Plan Fees	0.00	100,000.00	100,000.00
	Customary right of Occupancy Fees	0.00	500,000.00	500,000.00
	Building Plan Inspection Fees	0.00	0.00	0.00
	Mortgage/Lease Approval Fee	0.00	60,000.00	60,000.00
	Sub Total License, Fines and Fees	**0.00**	**32,657,000.00**	**32,657,000.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	650,000.00	650,000.00
	MotorParkToll	0.00	1,500,000.00	1,500,000.00
	Shops/Shopping Centre Fees	0.00	800,000.00	800,000.00
	Earnings from Sales of Water	0.00	0.00	0.00
	Earnings from Mass Transit Buses	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	20,000.00	20,000.00
	Earnings from Sales of Water with Tankers	0.00	300,000.00	300,000.00
	Earnings from Industrial Undertaking	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	200,000.00	200,000.00
	Sub-Total Earnings from Commerce	**0.00**	**23,150,000.00**	**23,150,000.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**0.00**	**0.00**
3.6	**INTEREST&REPAYMENTS AND DIVIDENDS:**			
3.6.1	**INTEREST & REPAYMENTS:**			

	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	**0.00**	**0.00**	**0.00**
	Sub-Total Interest/Repayments			
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	1,500,000.00	1,500,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	100,000.00	100,000.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	926,000,000.00	926,000,000.00
	Sub-Total Miscellaneous Revenue	0.00	927,600,000.00	927,600,000.00
	Grand Total Internally Generated Revenue	**0.00**	**990,057,000.00**	**990,057,000.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	3,780,726.89	58,775,550.00	54,994,823.11
	The Legislative	5,736,638.47	29,000,000.00	23,263,361.53

	Community Government Councils	0.00	36,960,000.00	36,960,000.00
	Sub-Total Consolidated Revenue Fund Charges	**9,517,365.36**	**124,735,550.00**	**115,218,184.64**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	71,663,438.00	99,479,420.00	27,815,982.00
	Finance	31,135,659.00	52,062,780.00	20,927,121.00
	Medical and Health	136,249,321.71	179,690,390.00	43,443,068.29
	Planning Research and Statistics	8,798,086.00	18,445,360.00	9,647,274.00
	Agricultural and Natural Resources	50,243,243.00	51,220,700.00	977,457.00
	Works, Transport and Housing	14,026,119.00	48,494,050.00	34,467,931.00
	Information, Education and Social Welfare	18,911,339.00	26,257,700.00	7,346,361.00
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**742,022,228.90**	**475,650,400.00**	**286,392,194.26**
5.3	MISCELLANEOUS:			
	Adult Instructors	2,340,000.00	0.00	(2,340,000.00)
	NYSC Corp. Member	3,117,000.00	3,000,000.00	(117,000.00)
	Postal Agents	936,000.00	0.00	(936,000.00)
	IT Students	1,820,000.00	0.00	(1,820,000.00)
	Causal Security Men	1,300,000.00	3,000,000.00	1,700,000.00
	Traditional Ruler	990,000.00	0.00	(990,000.00)
	National Security and Civil Defense	0.00	0.00	0.00
	Road cleaners	0.00	0.00	0.00
	Sports Activities and Youth Celebration	0.00	0.00	0.00
	National Day Celebration	0.00	0.00	0.00
	Ozuru Imo/New yam Festival	0.00	0.00	0.00
	Budget Monitory Expenses	0.00	0.00	0.00
	August Meeting	0.00	0.00	0.00
	RAMP	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Miscellaneous	10,503,000.00	6,000,000.00	(4,503,000.00)
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	**417**		
	Total Number of Employees Employed in the Year	**0**		
	Total Number of Employees Retired/Transferred or Left During the Year	**12**		
	Total Number of Employees at the End of the Year	**402**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	5,247,500.00	9,900,000.00	4,652,500.00
	Utility Services	195,000.00	0.00	195,000.00
	Telephone and Postal Services	4,000.00	500,000.00	496,000.00
	Stationery and Printing	1,300,660.00	3,550,000.00	2,249,340.00
	Maintenance of Vehicle and Capital Assets	4,126,220.00	6,000,000.00	5,873,780.00
	Maintenance of Furniture and Equipment	5,552,629.94	7,300,000.00	6,923,620.00
	Consultancy Services	0.00	0.00	0.00
	Training, Staff Development and Welfare	90,000.00	11,650,000.00	11,560,000.00
	Entertainment and Hospitality	1,678,880.00	3,500,000.00	1,821,120.00
	Miscellaneous Expenses	6,899,212.00	600,000.00	6,229,212.00
	Provision of Service Materials	329,020.00	2,500,000.00	2,172,980.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Function	**65,565,992.63**	**45,500,000.00**	**20,065,992.63**
	Unretired Advances			

	Grand Total			
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	7,090,941.94	9,000,000.00	1,909,058.06
	Legislative	2,742,000.00	6,000,000.00	3,258,000.00
	Community Government Councils	0.00	3,200,000.00	3,200,000.00
	Administration	6,119,000.00	6,600,000.00	481,000.00
	Finance	1,398,720.00	3,000,000.00	1,601,280.00
	Medical and Health	4,787,460.00	5,200,000.00	(412,540.00)
	Planning Research and Statistics	25,000.00	3,350,000.00	3,325,000.00
	Agricultural and Natural Resources	0.00	4,000,000.00	4,000,000.00
	Works, Transport and Housing	3.260,000.00	3,400,000.00	140,000.00
	Information, Education and Social Welfare	0.00	1,750,000.00	1,750,000.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Sector (Department)	**11,246,872.00**	**45,500,000.00**	**34,253,128.00**
7	**SEC. VOTE**			
	Sub-Total Sec. Vote	9,605,000.00	0.00	9,605,000.00
8	**INTEGRATED FARM**			
	Sub-Total Integrated Farm	60000.00	0.00	60000.00
9.	**CAPITAL EXPENDITURE:**			
	Purchase of three (3) office vehicles	5,500,000.00	18,000,000.00	12,500,000.00
	Rehabilitation, Tarring and Construction of Drainage on Roads	80,325,000.00	1,100,000,000.00	1,019,675,000.00
	Maintenance of Office & Construction of Flag stand	595,000.00	2,000,000.00	1,405,000.00
	Other Capital Expenditure	0.00	1,700,000,000.00	1,700,000,000.00
	Local Govt Joint Projects	434,536,259.26	0.00	434,956,259.26
	Total Capital Expenditure	**520,956,259.26**	**2,820,000,000.00**	**2,299,043,740.74**
	Unretired Advances	**100,160,000.00**	**0.00**	**100,160,000.00**
	GRAND TOTAL	**621,116,259.26**	**2,820,000,000.00**	**2,198,883,740.74**

	LIQUID ASSETS			**2018**	**2017**
	CASH BALANCE:				
10	Cash-at-Hand			67,650.00	97,670.00
	Sub-Total Cash			67,650.00	97,670.00
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	FCMB Bank Plc	Project Account	1954139023	21,659.75	336,891.75
	-do-	Undisclosed	1954139016	962,747.14	962,747.14
	Zenith Bank	Project Account	1015972326	454,351.00	0.00
	Eco Bank	Salary Account	5093073217	5,778,895.97	3,386,625.24
	UBA Bank Plc	Salary Account	1019016893	11,315.20	0.00
	Sky Bank Plc	Undisclosed	1750022901	72,728.00	72,728.00
	Zentih Bank Plc	Undisclosed	1012707222	(12,797.77)	12,797.77
	Sub-Total Bank			**7,288,899.29**	**4,746,194.36**
	Grand Total Liquid Assets			**7,356,549.29**	**4,843,864.36**

12	**SALARY ADVANCES**	**2018**	**2017**
1	Ada Cornel Udumga	36,330.00	36,330.00
2	Ogoke N.A.	120,577.00	120,577.00
3	Samuel Anyanwu	30,800.00	30,800.00
4	Diala U.S.	23,108.76	23,108.76
5	Anyanwu Agnes	40,203.00	40,203.00
6	Ibekwe Daniel	6,027.00	6,027.00
7	Ebileme Chinyere	32,305.75	32,305.75
8	Opara B.N	83,252.00	83,252.00
9	Iwuji Joy O.	52,695.51	52,695.51
10	Onuegbu Chinyere G.	6,756.00	6,756.00
11	Anuslem L.C.	52,096.50	52,096.50
12	Oparuka Mary	55,759.00	55,759.00
13	Ajaegbu Ngozi	15,858.00	15,858.00
14	Anuzie Emmanuel	23,196.00	23,196.00
15	Uzor Marie Celerie	16,483.50	16,483.50
16	Odirichukwu Victoria	17,364.00	17,364.00
17	Odimba Victoria	23,976.00	23,976.00
18	Uzor Emma	54,845.00	54,845.00
19	Ihuoma Florence	22,224.00	22,224.00
20	Alawonye Rose	30,800.00	30,800.00
21	Enwerem Ugochukwu	9,672.00	9,672.00
22	Nwachukwu Obinwanne	14,402.00	14,402.00
23	Nwonu Ethel	14,402.25	14,402.25
24	Okorie S.	35,260.00	35,260.00
25	Onwineli Innocent	15,861.00	15,861.00
26	Nwogu Chidinma	18,815.76	18,815.76
27	Aguzie Dorathy	24,465.00	24,465.00
28	Azubuike Philp	38,102.00	38,102.00
29	Anyanwu Berusette	10,221.00	10,221.00
30	Ehilune Christian	15,279.10	15,279.10
31	Ekweghianri Helen	4,488.00	4,488.00
32	Nweke B.C.	63,064.33	63,064.33
33	Nnadi Elizabeth	25,828.00	25,828.00
34	Ndukuba Anthony	5,902.00	5,902.00
35	Hon. Nwankwo Chris	750,000.00	750,000.00
36	Onuoha Anyhony	7,606.00	7,606.00
37	Okwadigbu Uzoma	2,059.60	2,059.60
38	Onyegbu C.A.	52,357.00	52,357.00
39	Okafor Stella	8,875.00	8,875.00
40	Okoro C.O.D.	38,652.00	38,652.00
41	Uhegbu Christain	38,652.00	38,652.00
42	Onyekwere Silas	1,458.00	1,458.00
43	Okechukwu Angelina	81,126.12	81,126.12
44	Onwnali Regina	14,411.00	14,411.00
45	Nwokorienta Gloria	8,268.00	8,268.00
46	Ogbonna Stephen	10,378.00	10,378.00
47	Nwachukwu Boniface	22,175.00	22,175.00
	Total Receivables	**2,076,437.18**	**2,076,437.18**

13	**IMPREST:**		
1	**Lady Patience Mbakwe**	**5,245,000.00**	**5,245,000.00**
2	**OsujiNgozi Chuks**	**1,400,000.00**	**1,200,000.00**
3	**Otuonye G. E.**	**120,000.00**	**360,000.00**
4	**Onukwugha Martin**	**500,000.00**	**325,000.00**
5	**Nwachukwu Osondu**	**475,000.00**	**300,000.00**
6	**Uchendu Daniel**	**475,000.00**	**300,000.00**
7	**Amajuoyi Jane**	**350,000.00**	**175,000.00**
8	**Ugbaja Anne**	**475,000.00**	**300,000.00**
9	**Onwuka P. C.**	**75,000.00**	**75,000.00**
10	**Uwaleke Joackin**	**425,000.00**	**300,000.00**
11	**HRH Eze Ken Nnaji**	**130,000.00**	**130,000.00**
12	**Ebere F.S.C.**	**(50,000.00)**	**150,000.00**
13	**Emereonye .C.**	**150,000.00**	**150,000.00**
14	**Obiechefu .I.D.**	**494,000.00**	**150,000.00**
15	**Obiechufu Sam**	**75,000.00**	**75,000.00**
16	**Ogu Paulinus .E.**	**20,000.00**	**0.00**
17	**Okere Uchendu**	**20,000.00**	**0.00**
18	**Agunwa Ugochukwu**	**20,000.00**	**0.00**
19	**Echebiri Chukwuma**	**20,000.00**	**0.00**
20	**Nnaji Jennifer**	**20,000.00**	**0.00**
21	**Anosie Eugene**	**20,000.00**	**0.00**
22	**Onwuegbuchu Oliver**	**20,000.00**	**0.00**
23	**Atuloya Chigbo .F.**	**20,000.00**	**0.00**
24	**Eze May Jean**	**100,000.00**	**0.00**
25	**Okoroafor Hillary**	**50,000.00**	**0.00**
26	**Ibeawuchi Ogwuegbu**	**50,000.00**	**0.00**
27	**Osuji Ifeanyi**	**50,000.00**	**0.00**
28	**Hon. Prince Chidi Nwoke**	**2,100,000.00**	**0.00**
29	**Lolo Jovita Eche**	**250,000.00**	**0.00**
30	**Chimezie Isaac**	**150,000.00**	**0.00**
31	**Ogu Immaculata**	**190,000.00**	**0.00**
32	**Okezie Paschal**	**2,000,000.00**	**0.00**
33	**Reuben Lilian .E.**	**20,000.00**	**0.00**
34	**Nwagwu Udochukwu**	**70,000.00**	**0.00**
35	**Nwachukwu Ejibe .C.**	**50,000.00**	**0.00**
36	**Samuel Ogundu**	**50,000.00**	**0.00**
37	**Egwuatu Innocent**	**40,000.00**	**0.00**
38	**Opara Henry**	**40,000.00**	**0.00**

39	**Ebekunwanne Vitalis**	**20,000.00**	**0.00**
40	**Uzoho Maurreen .C.**	**20,000.00**	**0.00**
41	**Ejeanu Simon .O.**	**20,000.00**	**0.00**
42	**Ajunwa Enyichukwu**	**20,000.00**	**0.00**
43	**Bob macdonald .O.**	**20,000.00**	**0.00**
44	**Oriechukwu**	**20,000.00**	**0.00**
45	**Opara Augustina**	**20,000.00**	**0.00**
46	**Chimobi Nwankwo**	**20,000.00**	**0.00**
	Sub. Total Imprest	**15,569,000.00**	**9,235,000.00**
14	**SERVICE ADVANCES::**		
	PROJECT ADVANCES::		
14.1	**INTEGRATED FARM PROJECT:**		
	Sub-Total Integrated Farm Project	**0.00**	**0.00**
14.2	**CHAPEL PROJECT**		
	Sub-Total Chapel Project	**0.00**	**0.00**
14.3	**GRADING OF RURAL ROADS:**		
	1. Engr. Emereonye Chikezie	**98,860,000.00**	**0.00**
	Sub-Total Grading of Rural Roads	**98,860,000.00**	**0.00**
14.4	**RENOVATION OF BUILDINGS:**		
	Renovation of Building		
	Sub-Total Renovation of Buildings		
14.5	**Personal ADVANCES:**	**2018**	**2017**
1	Chukwu Hillary	4,967,000.00	4,967,000.00
2	Barr. Iwu C.M.	103,000.00	103,000.00
3	Obi T.O.	620,000.00	620,000.00
4	Uneze Sylvia	90,000.00	90,000.00
5	Hon. Chinyere Iheyinwa	41,300.00	41,300.00
6	Lawrence	5,200.00	5,200.00
7	Obigwe B.A.	895,000.00	895,000.00
8	Oziri Oluchi	(19,000.00)	(19,000.00)
9	Amaech iOsondu .B.	1,118,100.00	1,118,100.00
10	OdodoIjeoma	7,713,700.00	7,713,700.00
11	Hon. Wilson Chukwuocha	65,000.00	65,000.00
12	Dike .R.O.	10,981,400.00	10,981,400.00
13	Anozie Emmanuel	10,000.00	10,000.00
14	Okeke M.C.	1,151,350.50	1,151,350.50
15	Nkwa Ijeoma	200,000.00	200,000.00
16	Amajioyi Jane .O.	664,658.00	664,658.00
17	Odeme Anthonia	340,000.00	340,000.00

18	Nwachukwu A.I.C.	3,214,630.00	3,214,630.00
19	Ogueri Eric	6,960,087.00	6,960,087.00
20	Onwunali Innocent	396,570.00	396,570.00
21	Anyanwu Lilian	4,258,300.00	4,258,300.00
22	Uchendu Daniel	866,500.00	866,500.00
23	AmadiegwuNnekaGavas .C.	6,000.00	6,000.00
24	Odiga O.S.	260,000.00	260,000.00
25	Chinwe David	209,000.00	209,000.00
26	Anozie Celestina	563,450.00	563,450.00
27	Nwachukwu O.A.	671,000.00	671,000.00
28	Onuoha Anthonia	140,000.00	140,000.00
29	Eric Uchegbu	86,000.00	86,000.00
30	Odirichukwu Sabastine	949,700.00	949,700.00
31	Okeke Eugene	155,000.00	155,000.00
32	Promise Mereole	366,200.00	366,200.00
33	Ohiaeri Christopher	1,342,400.00	1,342,400.00
34	Anyanwu C.C.	10,000.00	10,000.00
35	Osigwe B.O.	270,000.00	270,000.00
36	Eke Roysemar	45,000.00	45,000.00
37	Ebiringa Eugenia	15,000.00	15,000.00
38	Nwokenna P.N.	235,500.00	235,500.00
39	Alozie Sylervline	30,000.00	30,000.00
40	Chimekwa Gavas	55,600.00	55,600.00
41	Keke Clementina	13,000.00	13,000.00
42	Ogbuji Samuel	50,000.00	50,000.00
43	Odimba Lawrence .L.	80,000.00	80,000.00
44	Njoku Linus	29,000.00	29,000.00
45	Anyanwu N.N.	2,054,210.00	2,054,210.00
46	Iwu Donatus	5,000.00	5,000.00
47	Kaduru Georgina	100,000.00	100,000.00
48	Iwagwu Angus	72,440.00	72,440.00
49	Gabriel Bridget	61,500.00	61,500.00
50	B. Chukwuokoro	2,130,300.00	2,130,300.00
51	Onwuka Pauline	46,500.00	46,500.00
52	Ihezie C.C	385,000.00	385,000.00
53	Hon Chidiogagua	25,000.00	25,000.00
54	Anyanwu Cally N	25,000.00	25,000.00
55	Israel Okonkwo	12,000.00	12,000.00
56	Ogu Sabinus	30,000.00	30,000.00
57	Ijeoma chukwuocha	100,000.00	100,000.00
58	Onyeneho Rose	5,500.00	5,500.00
59	Ezuruike Louis A	(37,000.00)	(37,000.00)
60	Lady F.I. Aguh	(900,000.00)	(900,000.00)
61	Ibe Damian	70,000.00	70,000.00
62	Barr. Kenndy Ibeh	150,000.00	150,000.00
63	Prince D. Chukwuocha	50,000.00	50,000.00
64	Hon. T. Anyadike	50,000.00	50,000.00
65	Hon. Fidelis Ukaegbu	93,400.00	93,400.00
66	Priscilla Egbunine	2,066,000.00	2,066,000.00
67	Japh Azubuike	10,157,000.00	10,157,000.00
68	HRH Eze B. C. Iwu	340,000.00	340,000.00
69	Akuruka E. C	1,100.00	1,100.00
70	Barth Okezie	5,649,500.00	5,649,500.00

71	Iwuagwu E.C.	459,000.00	459,000.00
72	Nicholas Anyanwu	60,000.00	60,000.00
73	Mrs. Azubuine E.	1,320,000.00	1,320,000.00
74	Barr. Nnamdi Emeka	500,000.00	500,000.00
75	Ogoke Ursulla	5,000.00	5,000.00
76	Mrs. Ihejunwu Chinyere	(656,000.00)	(656,000.00)
77	Gabriel Wilfred	250,000.00	250,000.00
78	Nathan Azubuima	440,000.00	440,000.00
79	Alawonye Rose	(15,000.00)	(15,000.00)
80	Amaefula Ngozi	910,000.00	910,000.00
81	Onuegbu A.A.	(15,000.00)	(15,000.00)
82	Osueke C.C	6,000.00	6,000.00
83	Chukwuemeka Justine	196,000.00	196,000.00
84	Diala Simon	1,266,927.00	1,266,927.00
85	Eze Chinyere	(268,000.00)	(268,000.00)
86	Ekweke Basil	2,902,102.12	2,902,102.12
87	Oduduru A.O	166,000.00	166,000.00
88	Barr. Chukwuemeka Emma.	103,000.00	103,000.00
89	Chief Fabian Ajonuma	1,175,000.00	1,175,000.00
90	Lolo UchiEkweke	(550,000.00)	(550,000.00)
91	D.U.Aliakor	(400,000.00)	(400,000.00)
92	Franca Okonkwo	5,700.00	5,700.00
93	G.B. Anumudu	230,000.00	230,000.00
94	Oparaocha Linus	45,000.00	45,000.00
95	Ayoka E.C.	10,500.00	10,500.00
96	J.O. Jachike	(10,000.00)	(10,000.00)
97	Samuel Okezie	(450,000.00)	(450,000.00)
98	Tomy Oghuji	(272,000.00)	(272,000.00)
99	Hon. P. Okebaram	25,000.00	25,000.00
100	Onwuka Paul	3,000.00	3,000.00
101	Hon. Okonkwo J.N	4,000.00	4,000.00
102	Odumba Lawrence	77,400.00	77,400.00
103	Mattew Egbu	5,000.00	5,000.00
104	C.O.C Anyanwu	1,480,000.00	1,480,000.00
105	Eke C. C.	258,000.00	258,000.00
106	D.O. Eguogwu	205,000.00	205,000.00
107	Engr. Okafor P.D.	26,334,000.00	26,334,000.00
108	Orji Ambrose	30,000.00	30,000.00
109	Eddy Anyanwu	700,000.00	700,000.00
110	G.O. Kanu	1,448,800.00	1,448,800.00
111	Emeka Nnorom	8,900,000	8,900,000
112	Nze L.E	125,000.00	125,000.00
113	Ohiah Cordelia	2,785,488.00	2,785,488.00
114	Unegbu M.U. (Mrs)	12,000.00	12,000.00
115	G.C. Okonkwo	1,190,000.00	1,190,000.00
116	ChinweOnyegble (Mrs)	120,000.00	120,000.00
117	Ada Cornel Udunaga	289,000.00	289,000.00
118	Ibekwe Charity	240,000.00	240,000.00
119	U.K Nneka	200,000.00	200,000.00
120	Ajaero A.N.(Mrs)	740,000.00	740,000.00
121	Okpuruku Mary	(10,000.00)	(10,000.00)
122	Ogoko V.A (Mrs)	100,000.00	100,000.00
123	Nnodim E.C. (Mrs)	10,000.00	10,000.00

124	Samuel Anyanwu	675,508.00	675,508.00
125	Emeka Ofoegbu	2,454,900.00	2,454,900.00
126	Nwahiri J.N (Mrs)	180,000.00	180,000.00
127	Leo Uwasilwku	140,000.00	140,000.00
128	Okafor Johnson	164,500.00	164,500.00
129	Nwokoro Joshua F.	120,000.00	120,000.00
130	Anyanwu Agnes	629,000.00	629,000.00
131	Anyanwu J.E	475,000.00	475,000.00
132	Nwokori Marcellus	12,152,000.00	12,152,000.00
133	Obarun H.N	6,690,450.00	6,690,450.00
134	Hon. Engr. Innocent Onyegbule	12,867,500.00	12,867,500.00
135	Durumba Charity	30,000.00	30,000.00
136	Emereonye Chikezie	580,000.00	580,000.00
137	Ibekwe Daniel	235,000.00	235,000.00
138	Ehile Chinyere	90,000.00	90,000.00
139	Nwoha Kate	29,000.00	29,000.00
140	Nwaru Applonia	28,100.00	28,100.00
141	Anyanwu I.I.	157,620.00	157,620.00
142	Hon. Anyanwu Mercy	357,400.00	357,400.00
143	Amaechi Godwin	17,500.00	17,500.00
144	Obasi C.M (Mrs)	153,000.00	153,000.00
145	Opara B.N	160,000.00	160,000.00
146	Ajonuma A.N. (Mrs)	44,302.00	44,302.00
147	Njoku J.C. (Mrs)	179,760.00	179,760.00
148	Onyeneho Rose	(22,360.00)	(22,360.00)
149	Madumere Chidinma	94,000.00	94,000.00
150	Offili D.E	1,889,040.00	1,889,040.00
151	Nwokorie Joseph	43,500.00	43,500.00
152	Uchegbu Joseph	177,000.00	177,000.00
153	Uchegbulam E.O	737,500.00	737,500.00
154	Iwuji Joy O.	65,000.00	65,000.00
155	Adindu David	512,420.00	512,420.00
156	Onyebuchi Eunice	166,508.00	166,508.00
157	Ikechukwu Nathan	(1,268.00)	(1,268.00)
158	Amah Catharine	17,500.00	17,500.00
159	Osuagwu Chioma B. (Mrs.)	60,000.00	60,000.00
160	Onuegba C.G. (WSO)	5,400,800.00	5,400,800.00
161	Ibe Vitus	5,000.00	5,000.00
162	Ndukuba Calistus	1,500.00	1,500.00
163	Onuegbu Aloysius	6,500.00	6,500.00
164	Anusiem L.C	102,000.00	102,000.00
165	Alawonye Rose	(10,000.00)	(10,000.00)
166	Ohaleke C.N	20,000.00	20,000.00
167	Lolo Chukwu Agnes	300,000.00	300,000.00
168	Iwuagwu A.C	492,400.00	492,400.00
169	Chukwu G.O	2,018,491.95	2,018,491.95
170	Hon. Ohaka Sabastine	350,000.00	350,000.00
171	Diole Chris C.	882,,400.00	882,,400.00
172	Mbonu Nathaniel	150,000.00	150,000.00
173	Hon. Ihechere Francis	400,000.00	400,000.00
174	Hon. Ihezie Chidiadi	100,000.00	100,000.00
175	Keven Okwandu	5,000.00	5,000.00
176	Ihuoma Salome C.	15,000.00	15,000.00

177	Ofili P.C. (Mrs)	5,007,800.00	5,007,800.00
178	Chidiadi Okafor	29,500.00	29,500.00
179	Okere Cyril	32,400.00	32,400.00
180	Ihejinka Augustine	40,490.00	40,490.00
181	Okafor Florence	(36,000.00)	(36,000.00)
182	Okpuruka Mary	25,000.00	25,000.00
183	Onuoha Mishack	43,000.00	43,000.00
184	Nwabuakaije Cordelia	97,000.00	97,000.00
185	Ukairo B.O. (Mrs)	70,000.00	70,000.00
186	Hon. Uzoegbu Eugene	1,083.00	1,083.00
187	Hon. Ukaegbu	1,370,830.00	1,370,830.00
188	Madu Chinyere	60,000.00	60,000.00
189	Mgbogu C.I. (Mrs)	205,000.00	205,000.00
190	Onyenkwe Ethelberth	(40,203.00)	(40,203.00)
191	Nwoke Godwin	(34,070.00)	(34,070.00)
192	Hon. Chief Mbonu N.	150,000.00	150,000.00
193	Ahunkwankwu Athanasius	500,000.00	500,000.00
194	Ihesinulo Elias	3,500.00	3,500.00
195	Nwachukwu E.U.	1,800,000.00	1,800,000.00
196	Njoku Doris Uchenna	250,000.00	250,000.00
197	Ugumohe Ifeanyi	(40,000.00)	(40,000.00)
198	Okorie Eugene	(40,000.00)	(40,000.00)
199	Osilonu Ohiemerem T.	(40,000.00)	(40,000.00)
200	Sir. Theo Anyadike	107,000.00	107,000.00
201	Engr. Sylva Nwankwo	100,000.00	100,000.00
202	Onwunali Regina	(21,717.00)	(21,717.00)
203	Ogbu O.C	60,000.00	60,000.00
204	Hon. Chris Nwankwo	40,000.00	40,000.00
205	Uzor Maria Celine	10,000.00	10,000.00
206	Okonkwo C.U. (Sir)	50,000.00	50,000.00
207	Okonkwo K.C.	20,000.00	20,000.00
208	A.N Ajonuma	10,000.00	10,000.00
209	Ezeh Eugenia	7,500.00	7,500.00
210	Alozie Sussan (Lolo)	60,000.00	60,000.00
211	Hon. Alozie Lassc	500,000.00	500,000.00
212	Anayo Queen	2,000.00	2,000.00
213	Nwuruh Dede	5,000.00	5,000.00
214	Umunah H.A.	1,828,832.00	1,828,832.00
215	Pascal Eze	100,000.00	100,000.00
216	Chief Ogwuegbu Phillp	1,364,600.00	1,364,600.00
217	Okeke E.C.	539,000.00	539,000.00
218	Uhegbu Celestine	14,000.00	14,000.00
219	Chief Osugwu L.C.	804,550.00	804,550.00
220	Ada Emerenini (Mrs)	120,000.00	120,000.00
221	Okehalam C.N.	1,100,000.00	1,100,000.00
222	Osuagwu Charles	224,044.00	224,044.00
223	Amadi Peter	27,000.00	27,000.00
224	Ihesibonye Innocent	10,500.00	10,500.00
225	Anozie Amadi	2,149,000.00	2,149,000.00
226	Aharanwa C.N.	199,100.00	199,100.00
227	Ashankonye A.M.O	17,350.00	17,350.00
228	Ayozie V.C	858,600.00	858,600.00
229	Anosike Ngozi	30,000.00	30,000.00

230	Anyanwu L.C	53,220.00	53,220.00
231	Alozie E.C.	74,440.00	74,440.00
232	Amadi E.E.	1,265,002.00	1,265,002.00
233	Eke Peter	11,064,500.00	11,064,500.00
234	Akujuobi Peter	1,000.00	1,000.00
235	Anosike Joseph	4,863.34	4,863.34
236	Dr. Zeph Azubuine	4,255,000.00	4,255,000.00
237	Eziaku Azubuine	269,500.00	269,500.00
238	Anyanwu Immaculata	(7,000.00)	(7,000.00)
239	Anyanwu S.I.	262,000.00	262,000.00
240	Anulonu F.U.	332,500.00	332,500.00
241	Awulonu Victoria	7,170.00	7,170.00
242	Hon. Chukwu Chika	660,000.00	660,000.00
243	Chinunna Emilia	(4,400.00)	(4,400.00)
244	Hon. Eli Dibia	420,000.00	420,000.00
245	Angela Eguzoro	10,500.00	10,500.00
246	Nnorom Sabinus	90,000.00	90,000.00
247	Alugbo F.	1,830.00	1,830.00
248	Ibezie Chima	1,065,461.30	1,065,461.30
249	Emehiri C.U.	5,000.00	5,000.00
250	Ezeji Edwin C.	73,470.00	73,470.00
251	Hon Echegir iChidozie	100,000.00	100,000.00
252	Eze M. Okafor	15,000.00	15,000.00
253	Egbuchulam F.O.	201,880.00	201,880.00
254	Sir. Echebirim A.N.	153,000.00	153,000.00
255	Emenogu Pet	81,544.00	81,544.00
256	Uwaleke J.C. (HOD Agric)	1,545,000.00	1,545,000.00
257	Ezuhe Callista E.	137,500.00	137,500.00
258	Ezeanya E.C.	50,000.00	50,000.00
259	Ihesibonye Innocent	(1,000.00)	(1,000.00)
260	Echenikpeazu Bright	6,640.00	6,640.00
261	Ezeagwula J.C.	2,900,793.00	2,900,793.00
262	Okwu Ruth	7,720.00	7,720.00
263	Iroanya Hezekiah	(573,804.75)	(573,804.75)
264	Nwaigwe Christy	18,015.00	18,015.00
265	Igwe James	118,000.00	118,000.00
266	Onuekwusi Uzoma	756,733.00	756,733.00
267	Okorie S.O.	329,870.00	329,870.00
268	Okorie Rose	18,000.00	18,000.00
269	Onukwubiri Rakononia	18,000.00	18,000.00
270	Omeche Catherine	10,000.00	10,000.00
271	Osuibe Madona	48,820.00	48,820.00
272	Benedict Onyeacha	8,000.00	8,000.00
273	Osuala G.C	1,500.00	1,500.00
274	Okafor Catherine	5,600.00	5,600.00
275	Osuagwub Rose	10,097.00	10,097.00
276	Okeke Cajetan	390.22	390.22
277	Okedi R.J.N.	710,000.00	710,000.00
278	OparaeIhedi D.U	9,000.00	9,000.00
279	Nze K, Onwunali	908,000.00	908,000.00
280	Engr. Onwuegbu Emma	44,800.00	44,800.00
281	Onuoha Richard	40,000.00	40,000.00
282	Osuagwu Victoria	15,450.00	15,450.00

283	Ogumda Chidi	46,000.00	46,000.00
284	Onuha Goddy	50,000.00	50,000.00
285	Ogbonna Matthew	3,000.00	3,000.00
286	Okonkwo Matthew	8,000.00	8,000.00
287	Onyeache Daniel	24,420.00	24,420.00
288	Oguna R.O.	5,000.00	5,000.00
289	Hon. Onuneme Rose	955,000.00	955,000.00
290	Okeke Eugene	30,000.00	30,000.00
291	Obi Anthonia	4,070.00	4,070.00
292	Uche Agatha	(3,110.22)	(3,110.22)
293	Osuijeke C.N	260,000.00	260,000.00
294	Ukanwu C.C	15,000.00	15,000.00
295	Okere Emma	453,000.00	453,000.00
296	Hon. Uzor C.	618,000.00	618,000.00
297	Hon. Uwadinachi Paul	85,000.00	85,000.00
298	Hon. Ukaegbu Fidelis	192,000.00	192,000.00
299	Mrs. Uzor	20,000.00	20,000.00
300	Udonwoke Kate	160,000.00	160,000.00
301	Uche Rowland	1,430,300.00	1,430,300.00
302	Osuala Harold	2,000.00	2,000.00
303	Uchegbu Celestine	5,000.00	5,000.00
304	Okonkwo K.C.	40,000.00	40,000.00
305	Okpokoro Ugochukwu	200,000.00	200,000.00
306	Hon. IykeOhadiro	745,000.00	745,000.00
307	Opara Jonathan	260,994.00	260,994.00
308	Onwuboro I.M.	1,400.00	1,400.00
309	Onwanna R.O.	4,021,703.00	4,021,703.00
310	Nze Okafor Onyinyechi	70,000.00	70,000.00
311	Okeke Anthony	74,000.00	74,000.00
312	Okogbue Collius	70,000.00	70,000.00
313	Osundu Gladys	7,254.00	7,254.00
314	Onwuama K.U.	541,700.00	541,700.00
315	Okeke Charity	7,000.00	7,000.00
316	EzeIhejirka B.O	50,000.00	50,000.00
317	Hon. Iwu Eddie	301,200.00	301,200.00
318	Anyanwu Ambrose	3,000.00	3,000.00
319	Ihejirika Greg	2,540,000.00	2,540,000.00
320	Ohagwu Nick	128,000.00	128,000.00
321	Nwoke Peter	11,000.00	11,000.00
322	Nwanwa Agatha	10,340.00	10,340.00
323	Iheancho A.E.	100,000.00	100,000.00
324	Anyatonwu Clement	395,515.00	395,515.00
325	Eze Paschal	534,000.00	534,000.00
326	Anyanwu Joseph E.	465,000.00	465,000.00
327	Nathaniel Sunday	6,000.00	6,000.00
328	Anayanwu Dominic	3,000.00	3,000.00
329	Emebiri C.U	1,700.00	1,700.00
330	Kwabu C.C.	241,500.00	241,500.00
331	Uchegbu M.U.	690,000.00	690,000.00
332	Hon. Theresa Ohaeri	800,000.00	800,000.00
333	Osuji Pius	4,500.00	4,500.00
334	Maduako Cyprian L.	2,000,000.00	2,000,000.00
335	Hon. Nwosu N.	650,000.00	650,000.00

336	Princewill J.M.	50,000.00	50,000.00
337	Onyegbulie C.C. (Anyabueke)	260,000.00	260,000.00
338	Duruumba C.C (Anyabueke)	1,500,000.00	1,500,000.00
339	Hon. Egenamba Benedict	600,000.00	600,000.00
340	Hon. Ben Osuagwu	600,000.00	600,000.00
341	Okoro C.N.	310,000.00	310,000.00
342	Iwuanyanwu C.A	754,600.00	754,600.00
343	Iheonunekwu Rose	3,500.00	3,500.00
344	Ihesinulor E.C.	11,100.00	11,100.00
345	Kele Cyprian	149,500.00	149,500.00
346	IkwukweVitalis	645,806.00	645,806.00
347	Okonkwo J.N.	35,000.00	35,000.00
348	Korieacha Tobais	1,123,530.00	1,123,530.00
349	Mbachu C.	15,800.00	15,800.00
350	Maduchukwu Edith	560,600.00	560,600.00
351	EzeNnaji Ken	200,000.00	200,000.00
352	Maduchukwu A.U.I	(219,000.00)	(219,000.00)
353	Nnaji Anthonia	17,162.00	17,162.00
354	Nwaogwugwu Lambert	289,955.00	289,955.00
355	Nnodim E.C	100,000.00	100,000.00
356	Nwadinigwe J.O	534,000.00	534,000.00
357	Njoku I.O.C.	316,320.00	316,320.00
358	Nwachukwu R.O	1,023,810.00	1,023,810.00
359	Nwokorie Pauline	73.350.00	73.350.00
360	Nnojere Maureen	18,000.00	18,000.00
361	Ndukuba Callistus	19,500.00	19,500.00
362	Nwachukwu Romanus	(26,788.20)	(26,788.20)
363	Nwogu Ikenna	1,225,014.00	1,225,014.00
364	Ndubueze I.U.	335,072.00	335,072.00
365	Nworu Bede	706,900.00	706,900.00
366	Nwosu Daniel	50,000.00	50,000.00
367	Nwachukwu A.N.	544,997.00	544,997.00
368	Ihekwoaba Benedette	10,170.00	10,170.00
369	Obanny Florence	(64,400.00)	(64,400.00)
370	Nwachukwu Obinwanne	20,000.00	20,000.00
371	Okechukwu Agnes	30,456.00	30,456.00
372	Ohaneye C.Y	4,000.00	4,000.00
373	Okorom Justus	(1,248.00)	(1,248.00)
374	Onwusonye Justus	2,000.00	2,000.00
375	Okonkwu Josephine	500.00	500.00
376	Okafor E.C	1,953,570.00	1,953,570.00
377	Onyegbulu Romanus	40,000.00	40,000.00
378	Hon. Okeke I.U.	192,874.00	192,874.00
379	Okonkwo C.O	593,400.00	593,400.00
380	Hon. Onyema Fidelis	60,000.00	60,000.00
381	Onyeakolisi R.A.U	811,315.00	811,315.00
382	Odom Chidi	980,966.00	980,966.00
383	OsujiNgozi Chika	313,030.00	313,030.00
384	Ebiringa Margret	900,000.00	900,000.00
385	Madubuike M.O	2,069,000.00	2,069,000.00
386	Hon. Fabian Ajonuma	750,000.00	750,000.00
387	Umunnakwe C.C	30,000.00	30,000.00
388	Okorie Maria	100,000.00	100,000.00

389	Hon/ Doris Inyama	100,000.00	100,000.00
390	Hon. Basil Okewulonu	100,000.00	100,000.00
391	Hon. Onyekwereizu	100,000.00	100,000.00
392	Opara E.O	42,000.00	42,000.00
393	Clifford Oparaugo	30,000.00	30,000.00
394	Chinagorom Cyriacus	10,000.00	10,000.00
395	Engr. P.D. Okafor	26,334,000.00	26,334,000.00
396	Hon. C.C Ihejirika	100,000.00	100,000.00
397	Hon. C,Iheatu	100,000.00	100,000.00
398	Hon. Star Ihechere B.T.	100,000.00	100,000.00
399	Hon. Igbosowa Chukwudi	100,000.00	100,000.00
400	Duru E.O	60,000.00	60,000.00
401	P.C Onuh	80,000.00	80,000.00
402	Nwokenna B.O.	45,000.00	45,000.00
403	Lilian Anyanwu	4,258,300.00	4,258,300.00
404	Onyegbule Hezekiah	60,000.00	60,000.00
405	Ogbuji S.O	30,000.00	30,000.00
406	Osuagwu Ifeanyi	62,500.00	62,500.00
407	Engr. Goddy Onuh	10,435,900.00	10,435,900.00
408	Nduka F.I	84,000.00	84,000.00
409	Chukwuemeka Agatha	65,000.00	65,000.00
410	Odirichukwu Sabastine	118,800.00	118,800.00
411	Emenogu B.	120,500.00	120,500.00
412	Flora Agu (Hon)	2,225,000.00	2,225,000.00
413	Anyanwu Chinwe	208,000.00	208,000.00
414	Mbabie L.C.	15,000.00	15,000.00
415	Obiyo Ikechukwu	140,200.00	140,200.00
416	Christiana Iro	5,000.00	5,000.00
417	AdakuAgu	33,000.00	33,000.00
418	Onuoha Anthony	99,500.00	99,500.00
419	Hon. Nwaobsi Veronica	800,000.00	800,000.00
420	Hon. Ajoku B.	360,000.00	360,000.00
421	Hon. Onuoha Matthew	609,410.00	609,410.00
422	Osuagwu Eugene	3,697.00	3,697.00
423	Eric Nwokorie (TCC/M)	11,000,000.00	11,000,000.00
424	Oluchi Nwokecha	150,000.00	150,000.00
425	Ogu Chinedu	87,250.00	87,250.00
426	Iwu Samuel	10,000.00	0.00
427	S.N. Ogbonna	132,000.00	0.00
428	AmajwojiChukwuemeka	120,000.00	0.00
429	Onyegbule Anderson	120,000.00	0.00
430	Mike Nduleche	120,000.00	0.00
431	Timothy Alaoma	120,000.00	0.00
432	Bob-MacDonald O.	120,000.00	0.00
433	Oluchi Nwachukwu	120,000.00	0.00
434	Onyebuchi Victor	145,000.00	0.00
435	Ukaegbu Fidelis	120,000.00	0.00
436	Chimaobi Nwankwo	120,000.00	0.00
437	Ogueri Christopher	20,000.00	0.00
438	Osuji I.E.	40,000.00	0.00
439	Chimuike David	370,000.00	0.00
440	Nnodim J.	150,000.00	0.00
441	Onyebara Angela	10,000.00	0.00

442	Clifford Oparaugo	15,000.00	0.00
443	Emenali A.C.	449,750.00	0.00
444	Nduka F.I.	25,000.00	0.00
445	Uzoma Lucy	50,000.00	0.00
446	Ebiringa Chidinma	20,300.00	0.00
447	Onukwugha Martin	62,300.00	0.00
448	Manu Phil	177,000.00	0.00
449	Onwunali Amaego	6,000.00	0.00
450	Anyanwu Ursula	217,200.00	0.00
451	Oriaku, I. C.	70,000.00	0.00
452	Nwachukwu, O. A.	5,000.00	0.00
453	Uche Okafor	12,000.00	0.00
454	Ogu Chinedu	14,000.00	0.00
455	Onyegbule Martha	10,000.00	0.00
456	Ebere F. S. E.	5,000.00	0.00
457	Alozie, A. C.	3,000.00	0.00
458	Mbagwu Tony	3,000.00	0.00
459	Ngozi Chuks Osuji (Mrs.)	102,700.00	0.00
460	Anyanwu Charles	804,420.00	0.00
461	Egbunine P.O.	30,000.00	0.00
462	Nwaru Emeka	170,000.00	0.00
463	Lolo Jovita	100,000.00	0.00
464	Chimezie Isaac .U.	100,000.00	0.00
465	Mmereole Promise	47,000.00	0.00
466	Mmere Oliver	200,000.00	0.00
467	Ibeawuchi Ogwuegbu	400,000.00	0.00
468	**Sub-Total Personal Advance**	**318,475,351.26**	**327,487,368.44**
	Grand Total SERVICE ADVANCES	**417, 335,351.26**	**327,487,368.44**

15	**UNREMITTED DEDUCTIONS:**		**Actual 2018**		**2017**
15.1	**UNREMITTED TAXES:**	**BALANCE B/D ₦'m**	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
	Pay As you Earn (PAYE)	4,942,741.92	0.00	4,942,741.92	4,942,741.92
	Value Added Tax (VAT)	2,115,923.12	0.00	2,115,923.12	2,115,923.12
	Withholding Tax (WHT)	1,429,978.31	0.00	1,429,978.31	1,429,978.31
	5% Retention Fee	0.00	0.00	0.00	0.00
	Education Tax	0.00		0.00	0.00
	Sub-Total Un-remitted Taxes	**8,488,643.35**	**0.00**	**8,488,643.35**	**8,488,643.35**
15.2	**UNREMITTED DEDUCTIONS FROM SUNDRY:**				
	NULGE Union Dues	1,147,948.00	0.00	1,147,948.00	1,147,948.00
	NULGE Welfare	891,080.00	0.00	891,080.00	891,080.00
	Staff Welfare Scheme	753,890.00	0.00	753,890.00	753,890.00
	MHWU	1,280,006.09	0.00	1,280,006.09	1,280,006.09
	Social Dev. Welfare Dues	35,285.00	0.00	35,285.00	35,285.00
	Agric Welfare Dues	143,498.00	0.00	143,498.00	143,498.00
	Planning Welfare Dues	18,940.00	0.00	18,940.00	18,940.00
	Admin Welfare Dues	142,600.00	0.00	142,600.00	142,600.00
	Health Dept., Welfare Dues	102,891.42	0.00	102,891.42	102,891.42
	Agric MHWU	181,066.00	0.00	181,066.00	181,066.00
	Nurses Welfare Scheme	69,252.54	0.00	69,252.54	69,252.54
	Workers Welfare Scheme	82,600.00	0.00	82,600.00	82,600.00
	PTF Assisted Mass Transit	12,560.08	0.00	12,560.08	12,560.08
	Social Welfare	6,304.00	0.00	6,304.00	6,304.00
	Finance Welfare Due	59,241.00	0.00	59,241.00	59,241.00
	Sub-Total Un-remitted Deductions	**4,927,162.13**	**0.00**	**4,927,162.13**	**4,927,162.13**
	Grand Total Un-remitted Deductions	**13,415,805.48**	**0.00**	**13,415,805.48**	**13,415,805.48**

16. DEPOSITS:		
	2018 **₦'m**	**2017** **₦'m**
Retention Fees Contract	446,940.00	446,940.00
Unclaimed Staff Salaries	156,382.97	156,382.97
Chinyere Eze	15,000.00	15,000.00
Moris Int. nal Limited	640,621.00	640,621.00
Mark Onuegbu	7,160.00	7,160.00
Aririguzo Lambert	21,000.00	21,000.00
HRH M.O. Okafor	60,000.00	60,000.00
Isiala Otuonye	10,350.21	10,350.21
Vincent Ihejirika	20,421.22	20,421.22
Pascal Obasi	3,450.00	3,450.00
Ohajuru Cecilia	3,450.00	3,450.00
Ukaegbu Christian	6,569.75	6,569.75
Ikechukwu Nwachukwu	17,065.82	17,065.82
Eze E.C. Nwankwo	43,000.00	43,000.00
Nmereole Promise	1,051.00	1,051.00
Obaferi Anyanwu	12,950.00	12,950.00
Echeruo Theresa	3,500.00	3,500.00
Chinedu Onuegbu	7,000.00	7,000.00
Egeonu Christian	3,500.00	3,500.00
Nwagwu Onyekawzuru	7,000.00	7,000.00
Okorie Romanus	7,000.00	7,000.00
Okeke Callista	6,327.24	6,327.24
Ozuzu Chijioke	6,327.24	6,327.24
Onwunali Felicity	6,077.67	6,077.67
Onyekwere Joan	6,077.67	6,077.67
Ebiringa Evangelist	6,077.67	6,077.67
Ejekwu Emilia	6,077.67	6,077.67
Ehiahuike Florence	6,077.67	6,077.67
Anderson Onyebule	140,000.00	140,000.00
Emeka Amajuoyi	140,000.00	140,000.00
Alaoma Timothy	70,000.00	70,000.00
Festus Eluwa	19,700.00	19,700.00
Total Deposits	**1,906,154.80**	**1,906,154.80**

SUPPLEMENTARY NOTES

SUPPLEMENTARY NOTE1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	85,722,085.00	26,386,099.60	4,863,652.33	39,556,594.16	**156,528,431.09**
2	February	48,893,668.00	29,386,099.60	4,863,652.33	39,556,594.16	**122,700,014.09**
3	March	25,783,246.85	26,386,099.60	4,863,652.33	39,556,594.16	**96,589,592.94**
4	April	23,874,261.85	29,386,099.60	4,863,652.33	39,556,594.16	**97,680,607.94**
5	May	4,010,981.50	26,386,099.60	4,863,652.33	39,556,594.16	**74,817,327.59**
6	June	30,489,762.64	29,386,099.60	4,863,652.33	39,556,594.16	**104,296,108.73**
7	July	28,540,513.93	26,386,099.60	4,863,652.33	39,556,594.16	**99,346,860.02**
8	August	28,502,146.93	29,386,099.60	4,863,652.33	39,556,594.16	**102,308,493.02**
9	September	66,405,434.30	26,386,099.60	4,863,652.33	39,556,594.16	**137,211,780.39**
10	October	35,489,452.00	29,386,099.60	4,863,652.33	39,556,594.16	**109,295,798.09**
11	November	106,602,116.00	26,386,099.60	4,863,652.33	39,556,594.16	**177,408,462.09**
12	December	77,346,129.00	29,386,099.60	4,863,652.33	39,556,594.16	**151,152,475.09**
	Total	**561,659,798.00**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,447,335,951.08**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	0.00	192,800.00
	February	0.00	224,800.00
	March	0.00	54,500.00
	April	0.00	125,000.00
	May	0.00	1,471,100.00
	June	0.00	41,500.00
	July	0.00	195,400.00
	August	0.00	0.00
	September	0.00	0.00
	October	0.00	0.00
	November	0.00	0.00
	December	0.00	0.00
	Total	**0.00**	**2,305,100.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF OGUTA

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

OGUTA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Oguta Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**

a. Statement 1 --- Cash flow Statements
b. Statement 2 --- Statements of Assets and Liabilities
c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Oguta Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Oguta Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Oguta Local Government as at 31st December, 2019, the result of its operations and cash flows for the year ended 31st December, 2019.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF OGUTA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Oguta Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Oguta Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Oguta Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArB.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

OGUTA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,680,338,478.00	Statutory Allocation from JAAC	1	1,491,392,136.62	810,489,692.74
73,451,500.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
620,000.00	Capitation Rate		0.00	0.00
56,040,440.00	Property Rate		2,161,420.00	6,026,842.00
22,903,780.00	Licenses, Fines, Fees and Royalty		377,200.00	645,502.00
14,496,220.00	Earnings from Commerce		0.00	404,840.00
1,775,500.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,001,500,000.00	Miscellaneous		0.00	1,022,274.03
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
3,851,125,918.00	**Total Revenue**		1,493,930,756.62	818,589,150.77
	Total Inflow from Operating Activities (A)			
	Payments:			
1,003,697,218.00	Personnel Cost	5	791,295,433.84	622,768,303.64
84,960,000.00	Overhead Cost	6	57,271,370.63	97,415,173.83
0.00	Sec. Vote	7	14,675,000.00	13,852,015.00
0.00	Integrated Farm Projects	8	0.00	411,260.00
2,685,879,697.00	Capital Expenditure	9	629,123,281.26	100,358,728.95
	Interest Payment		0.00	0.00
3,774,536,915.00	**Total Outflow from Operating Activities (B)**		**1,492,365,085.73**	**834,805,481.42**
76,589,003.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**1,565,670.89**	**(16,216,330.65)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		1,565,670.89	**16,216,330.65**
0.00	**Cash and its Equivalent as at 1/1/18**		**9,799,362.89**	**26,015,693.54**
0.00	**Cash and its Equivalent as at 31/12/18**		**11,365,033.78**	**9,799,362.89**

OGUTA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	4,659,938.93	20,778.51
Bank	11	6,705,094.85	9,778,584.38
Total Liquid Assets (A)		**11,365,033.78**	**9,799,362.89**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	38,066,000.00	25,616,000.00
Service Advance	14	535,180,711.51	369,373,541.51
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**573,246,711.51**	**394,989,541.51**
TOTAL ASSETS C = (A + B)		**584,611,745.29**	**404,808,904.40**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		558,147,526.66	378,244,685.77
Unremitted Deductions	15	22,894,546.28	22,894,546.28
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)			
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0000	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	3,569,672.35	3,569,672.35
Total Other Liabilities (F)		**3,569,672.35**	**3,569,672.35**
TOTAL LIABILITIES G = (D + E +F)		**584,611,745.29**	**404,808,904.40**

OGUTA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
378,557,506.42	**OPENING BALANCE 1/1/19**		**378,344,685.77**				**(378,344,685.77)**
	ADD REVENUE:						
	ALLOCATIONS						
810,489,692.74	Statutory Allocation from JAAC	1	1,491,392,136.62	2,680,338,478.00	2,680,338,478.00	0.00	2,074,622,494.46
0.00	State Government IGR	2	0.00	73,452,500.00	73,452,500.00	0.00	73,451,500.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	620,000.00	620,000.00	0.00	628,000.00
6,026,842..00	Property Rate		216,420.00	56,040,440.00	56,040,440.00	0.00	53,879,020.00
645,502.00	Licenses, Fines, Fees and Royalty		377,200.00	22,903,780.00	22,903,780.00	0.00	22,526,530.00
404,840.00	Earnings from Commerce		4,046,840.00	14,496,220.00	14,496,220.00	0.00	10,449,380.00
0.00	Rent on Local Govt. Property		0.00	1,775,500.00	1,775,500.00	0.00	1,775,500.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
1,022,274.03	**Miscellaneous**		2,538,620.00	1,001,500.00	1,001,500.00	0.00	1,001,500.00
8,099,458.03	**Total Internally Generated Revenue**						
0.00	**Other Revenue Sources of the Local Govt**	4					
1,197,146,657.19	**Total Revenue (A)**		**1,872,275,440.39**	**3,851,125,918**	**3,851,125,918**		**2,238,333,924.46**
	EXPENDITURE						
624,374,086.16	Personnel cost	5	791,295,433.84	1,003,607,218.00	1,003,607,218.00	0.00	212,311,784.16
99,338,439.56	Overhead Cost	6	70,590,728.41	84,960,000.00	84,960,000.00	0.00	14,369,271.59
95,091,445.70	Capital Expenditure	9	452,241,753.48	2,685,879,697.00	2,685,879,697.00		2,233,637,943.52
818,801,971.42	**Total Expenditure (B)**		**1.314,127,915.73**	**3,774,536,915.00**	**3,774,536,915.00**	**0.00**	**2,460,408,999.27**
378,344,685.77	**OPERATING BALANCE**		**558,147,526.66**	**76,589,003.00**	**76,589,003.00**		**222,075,074.81**
	APPROPRIATIONS/TRANSFERS						
378,344,685.77	Transfer to Capital Development Fund		**558,147,526.66**	**76,589,003.00**	**76,589,003.00**		
378,344,685.77	Closing Balance		**558,147,526.66**	**76,589,003.00**	**76,589,003.00**		

OGUTA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
23,172,558.07	**Opening Balance**		**306,425,798.14**	**0.00**	**0.00**	**0.00**	**(306,425,798.14)**
	ADD REVENUE						
378,344,685.77	**Transfer From Consolidated Revenue Fund**		558,147,526.66	0.00	0.00	0.00	558,147,526.66
	Aid and Grants						
	External Loans						
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
401,517,243.84	**TOTAL REVENUE**		**864,573,324.80**	**0.00**	**0.00**	**0.00**	**864,573,324.80**
	LESS CAPITAL EXPENDITURE						
95,091,445.70	**Capital Expenditure Sector**		452,241,753.48	2,685,879,697.00	2,685,879,697.00	0.00	2,233,637,943.52
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	0.00	0.00	0.00	0.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
95,091,445.70	**TOTAL CAPITAL EXPENDITURE**		**452,241,753.48**	**2,685,879,697.00**	**2,685,879,697.00**	**0.00**	**2,233,637,943.52**
	Adjustments for Movements in Public Debts						
306,425,798.14	**Closing Balance**		412,331,571.32				

OGUTA LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,491,392,136.62	1,817,593,597.00	326,201,460.38,	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	100,950,743.00	100,950,743.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	100,950,743.00	100,950,743.00	
	Total (Gross) JAAC Allocation to the Local Government		1,491,392,136.62	**2,019,495,083.00**	**528,102,946.38**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	660,843,395.00	660,843,395.00	
	Total Value Added Tax		**0.00**	**660,843,395.00**	**660,843,395.00**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	73,451,500.00	73,451,500.00
	Total State Government Internally Generated Revenue	**0.00**	**73,451,500.00**	**73,451,500.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	500,000.00	500,000.00
	Arrears of Capitation Rate	0.00	120,000.00	120,000.00
	Sub-Total Capitation Rate	**0.00**	**620,000.00**	**620,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	2,161,420.00	27,000,000.00	24,838,580.00
	Commercial Buildings	0.00	14,520,220.00	14,520,220.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	14,520,220.00	14,520,220.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	**2,161,420.00**	**56,040,440.00**	**53,879,020.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	5,000,000.00	5,000,000.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	720,000.00	720,000.00
	Liquor License (Wine/ Beer)	0.00	200,000.00	200,000.00
	Native Liquor License	2,000.00	100,000.00	98,000.00
	Wheelbarrow License Fees	0.00	50,000.00	50,000.00
	Native Tobacco License	0.00	100,000.00	100,000.00
	Squatter/ Hawkers Permit	0.00	100,000.00	100,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	125,000.00	125,000.00
	Registration of Buses/Commercial Vehicles	0.00	125,000.00	125,000.00
	Operational Business Permit	3,000.00	250,000.00	247,000.00
	Motorcycle License Fees	0.00	200,000.00	200,000.00
	Eating House License Fees	0.00	30,000.00	30,000.00
	Kiosk License Fees	0.00	20,000.00	20,000.00
	Bakery House License Fees	0.00	5,000.00	5,000.00
	Hotel Fees	0.00	10,000.00	10,000.00
	Auctioneers License Fees	0.00	50,000.00	50,000.00
	Canon Shooting License Fees	0.00	50,000.00	50,000.00
	Customary Marriage Registration Fees	0.00	100,000.00	100,000.00
	Statutory Marriage Fees	61,000.00	100,000.00	9,000.00
	Entertainment/Drumming Fees	0.00	1,000,000.00	1,000,000.00
	Control of Noise Permit	0.00	50,000.00	50,000.00
	Cinematograph License Fees	0.00	240,000.00	240,000.00
	Naming of Street Registration Fees (Various)	0.00	100,000.00	100,000.00
	Renewal Fees (Various)	0.00	100,000.00	100,000.00
	Radio/Television License Fees	0.00	240,000.00	240,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	250,000.00	250,000.00
	Identification/Oath Fees	0.00	2,000,000.00	2,000,000.00
	Dislodging Septic Tank License Fees	0.00	20,000.00	20,000.00
	Earning from Environmental Sanitation Services	8,500.00	100,000.00	91,500.00
	Poundage Fees/Sales of Strayed Animal	0.00	371,280.00	371,280.00
	Registration of Birth and Death	0.00	500,000.00	500,000.00
	Dispensary Fees	2,700.00	268,000.00	265,300.00
	Maternity Fees	0.00	3,500,000.00	3,500,000.00

	Laboratory Test Fees	0.00	90,000.00	90,000.00
	Registration of Contractors Fees	50,000.00	250,000.00	200,000.00
	Tender Fees	250,000.00	3,000,000.00	3,250,000.00
	Building Plan Checking fees	0.00	10,000.00	10,000.00
	Sand Excavation Fees	0.00	100,000.00	100,000.00
	Cottage Industry Fees	0.00	60,000.00	60,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	120,000.00	120,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	8,000.00	8,000.00
	Ingredient Grinding License Fees	0.00	120,000.00	120,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	0.00	0.00
	Welding Machine License Fees	0.00	1,200,000.00	1,200,000.00
	Electronics Radio/Television Workshop License Fees	0.00	120,000.00	120,000.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	120,000.00	120,000.00
	Battery Charger License Fees	0.00	24,000.00	24,000.00
	Printing Press License Fees	0.00	60,000.00	60,000.00
	Vulcanizer License Fees	0.00	0.00	0.00
	Panel Beater License Fees	0.00	0.00	0.00
	Motor Spare Parts License Fees	0.00	0.00	0.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	0.00	0.00
	Motor Mechanical Workshop License Fees	0.00	480,000.00	480,000.00
	Building Material License Fees	0.00	0.00	0.00
	Surface Kerosene Tank License Fees	0.00	60,000.00	60,000.00
	Photocopying and Document Service License Fees	0.00	5,000.00	5,000.00
	Block Making with Machine License Fees	0.00	2,500.00	2,500.00
	Sewing Institute License Fees	0.00	180,000.00	180,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	360,000.00	360,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	360,000.00	360,000.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	30,000.00	30,000.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sale of Stores Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	10,000.00	10,000.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	50,000.00	50,000.00
	Building Plan Inspection Fees	0.00	10,000.00	10,000.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**377,200.00**	**22,903,780.00**	**23,526,580.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	800,000.00	800,000.00
	Motor Park Toll	0.00	6,000.00	6,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	0.00	0.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	13,690,220.00	13,690,220.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**0.00**	**14,496,220.00**	**14,496,220.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	1,775,500.00	1,775,500.00

	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**1,775,500.00**	**1,775,500.00**
3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST &REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	1,500,000.00	1,500,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**1,001,500,000.00**	**1,001,500,000.00**
	Grand Total Internally Generated Revenue	**2,538,620.00**	**1,097,335,940.00**	**1,094,797,320.00**
4	**OTHER REVENUE SORUCES:**			
	Surplus from Sales of Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**

5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	3,329,043.22	36,788,360.00	33,459,316.78
	The Legislative	21,200,000.00	63,200,000.00	42,000,000.00
	Community Government Councils	0.00	21,708,400.00	21,708,400.00
	Sub-Total Consolidated Revenue Fund Charges	**24,529,043.22**	**121,696,760.00**	**97,167,716.78**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	74,502,592.09	86,508,255.00	12,005,662.91
	Finance	57,912,187.20	271,011,786.00	213,099,598.80
	Medical and Health	117,310,248.00	364,921,700.00	247,611,452.00
	Planning Research and Statistics	26,341,541.71	31,662,850.00	5,321,308.29
	Agricultural and Natural Resources	25,013,445.58	42,855,403.00	17,841,957.42
	Works, Transport and Housing	22,578,266.66	31,658,253.00	9,079,986.34
	Information, Education and Social Welfare	25,838,086.15	52,982,211.00	27,144,124.86
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**760,493,390.12**	**881,600,458.00**	**90,305,024.16**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	3,695,000.00	0.00	3,695,000.00
	NYSC Corp Member	1,270,800.00	400,000.00	878,800.00
	Postal Agents	1,307,200.00	0.00	1,307,200.00
	Total Miscellaneous	**6,273,000.00**	**400,000.00**	**5,873,000.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	424		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	16		
	Total Number of Employees at the End of the Year	**408**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION**			
	Transport and Travel	9,261,857.72	19,950,000.00	10,688,142.28
	Utility Service	45,000.00	920,000.00	875,000.00
	Telephone and Postal Services	0.00	900,000.00	900,000.00
	Stationery and Printing	7,960,000.00	11,500,000.00	3,540,000.00
	Maintenance of Office Furniture and Equipment	1,000,000.00	5,740,000.00	4,740,000.00
	Maintenance of Vehicle and other Capital Assets	2,976,265.00	7,100,000.00	4,123,735.00
	Consultancy and Professional Services	120,000.00	2,000,000.00	1,880,000.00
	Training, Staff Development and Welfare	2,000,000.00	12,000,000.00	10,000,000.00
	Entertainment and Hospitality	2,553,500.00	15,450,000.00	12,986,500.00
	Miscellaneous Expenses	4,531,235.00	8,700,000.00	4,168,765.00
	Provision of Service Materials	0.00	700,000.00	700,000.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Function	**70,590,728.41**	**84,960,000.00**	**14,369,271.59**
	Previous Year's Retired Advances	**13,319,357.78**	**0.00**	**13,319,357.78**
	Grand Total	**57,271,370.63**	**84,960,000.00**	**27,688,629.37**

6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT):**			
	The Council	24,210,857.72	64,590,000.00	40,379,142.28
	Administration	2,005,000.00	3,400,000.00	1,395,000.00
	Finance	1,000,000.00	1,500,000.00	500,000.00
	Medical and Health	1,360,000.00	3,600,000.00	2,240,000.00
	Planning Research and Statistics	0.00	900,000.00	900,000.00
	Agricultural and Natural Resources	1,500,000.00	3,200,000.00	1,700,000.00
	Works, Transport and Housing	0.00	5,700,000.00	5,700,000.00
	Information, Education and Social Welfare	372,000.00	2,070,000.00	1,698,000.00
	Sundry Units	0.00	0.00	0.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost	**70,590,728.41**	**84,960,000.00**	**14,369,271.59**
7	**Security. Vote**			
	Sub-Total Sec. Vote	**14,675,000.00**	**0.00**	**14,675,000.00**
8	**INTEGRATED FARM PROJECT**			
	Sub-Total Integrated Farm Project	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Purchase of Vehicles	5,500,000.00	70,000,000.00	64,500,000.00
	Grading, Tarring of Roads & Construction of Drainage	12,205,494.22	1,500,000,000.00	1,487,794,505.78
	Other Projects	0.00	1,115,879,697.00	1,115,879,697.00
	Local Govt. Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**452,241,753.48**	**2,685,879,697.00**	**449,555,874.48**
	Unretired Advances	**176,881,527.78**	**0.00**	**176,881,527.78**
	Grand Total; Capital Expenditure	**629,123,281.26**	**2,685,879,697.00**	**2,056,756,415.74**

	LIQUID ASSETS				
	CASH BALANCE:				
10	Cash-at-Hand			4,659,938.93	20,778.51
	Sub-Total Cash			**4,659,938.93**	**20,778.51**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank Plc	Rescue Mission Project	1012892209	3,419,320.43	232,439.43
	2. Zenith Bank Plc	Road Rehabilitation	1015458532	973,559.00	0.00
	3. Zenith Bank Plc	Oguta Local Government	1014120144	2,251,765.93	8,414,695.46
	4. Zenith Bank Plc	Not Disclosed	1011116155	8,759.83	8,759.83
	5. FCMB Plc	Integrated Farm Project	5434491019	33,281.96	33,218.96
	6. ECO Bank Plc	IGR Account	4292046477	770.08	770.08
	7. ECO Bank Plc	Not Disclosed	4292046611	(1,967.15)	(1,967.15)
	8. UBA Plc	-do-	1001523310	637,566.83	637,566.83
	9. UBA Plc	-do-	1004169371	321,144.08	321,144.08
	10. Access Bank	-do-	0690570294	60,893.86	60,893.86
	Sub-Total Bank			**6,705,094.85**	**9,778,584.38**
	Grand Total Liquid Assets			**11,365,033.78**	**9,799,362.89**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00
	Sub-Total Salary Advance			**0.00**	**0.00**
	IMPREST:				

13			
1	**Utazi Moses (TC Member)**	**60,000.00**	**60,000.00**
2	**Uba John Onyemaedu**	**60,000.00**	**60,000.00**
3	**NwauwaIkechi B**	**60,000.00**	**60,000.00**
4	**Nwadi Progress**	**60,000.00**	**60,000.00**
5	**OgbokoOsita**	**60,000.00**	**60,000.00**
6	**Dr. Akeru Camilla**	**60,000.00**	**60,000.00**
7	**Udeh Isaac**	**60,000.00**	**60,000.00**
8	**UzorCanice**	**60,000.00**	**60,000.00**
9	**Ohamara Casmir**	**60,000.00**	**60,000.00**
10	**Maduka Clement**	**60,000.00**	**60,000.00**
11	**Nwachukwu Thaddeus**	**60,000.00**	**60,000.00**
12	**Mberekpe, R. N. (DAGS)**	**1,814,000.00**	**1,814,000.00**
13	**Okoroegbe, C. A. (TR)**	**1,464,000.00**	**1,464,000.00**
14	**Okoro Franca (PRS)**	**750,000.00**	**625,000.00**
15	**Anyanwu Nicholas (WKs)**	**525,000.00**	**525,000.00**
16	**IwujiWinifred (Health)**	**1,155,000.00.00**	**1,030,000.00.00**
17	**OhazuruikeChinyere (COC)**	**300,000.00**	**300,000.00**
18	**Agwamba Angela (Agric)**	**526,000.00**	**526,000.00**
19	**Umealakwe, CEO (HPM)**	**50,000.00**	**50,000.00**
20	**Njoku, A. I. (I/A)**	**100,000.00**	**100,000.00**
21	**OkonyiaChuks (Chairman)**	**1,832,000.00**	**1,832,000.00**
22	**Osuji, B. N. D (I/A)**	**450,000.00**	**450,000.00**
23	**Chuks Maureen (HPM)**	**310,000.00**	**310,000.00**
24	**Nwaulu, G. N. (Cashier)**	**180,000.00**	**180,000.00**
25	**UcheharaChuks (TR)**	**600,000.00**	**600,000.00**
26	**Maria Chinwendu (Ag.Hth)**	**60,000.00**	**60,000.00**
27	**Dr. Louis Obodo (Chairman)**	**900,000.00**	**900,000.00**
28	**Anyanwu Collins (Clerk)**	**600,000.00**	**275,000.00**
29	**G. T. O. Mgborokwu(TC. C/Man)**	**18,090,000.00**	**11,990,000.00**
30	**H.C. Chukwuka**	**25,000.00**	**25,000.00**
31	**Iwuanyanwu, C.A. (DAGS)**	**1,440,000.00**	**850,000.00**
32	**Oguchienti N.C.**	**250,000.00**	**250,000.00**
33	**Oluigbo Jacinta (Int. Aud.)**	**200,000.00**	**200,000.00**
34	**Akubuiro Charles (Ag. HPM)**	**100,000.00**	**100,000.00**
35	**Uka Clement (Works)**	**250,000.00**	**175,000.00**
36	**Oboh Valentine C. (Ag. Agric.)**	**250,000.00**	**175,000.00**
37	**Nzeribe Mercy (Ag. I/A**	**175,000.00**	**150,000.00**
38	**Madukwe Grant**	**150,000.00**	**0.00**
39	**Nwaimo Mary**	**125,000.00**	**0.00**

40	**Ononogbo Margaret**	**125,000.00**	**0.00**
41	**Azuatalam R. U.**	**150,000.00**	**0.00**
42	**Egbule U. P.**	**200,000.00**	**0.00**
43	**Adibuo Amaechi**	**300,000.00**	**0.00**
44	**Ijeoma Snadra**	**300,000.00**	**0.00**
45	**Osuji Basil**	**200,000.00**	**0.00**
46	**Ogbenta I. U.**	**140,000.00**	**0.00**
	Sub-Total Imprest	**38,066,000.00**	**25,616,000.00**
14	**SERVICE ADVANCE**		
	PROJECT ADVANCES:		
14.1	**INTEGRATED FARM PROJECT:**		
	a. Echeribe Harrison	**53,200.00**	**53,200.00**
	b. Oboh Valentine	**21,560.00**	**21,560.00**
	Sub-Total Integrated Farm Project	**74,760.00**	**74,760.00**
14.2	**CHAPEL PROJECT**		
	a. Anyanwu Nick N.	**500,000.00**	**500,000.00**
	b. Uka Clement N.	**3,500,000.00**	**3,500,000.00**
	Sub-Total Chapel Project	**4,000,000.00**	**4,000,000.00**
14.3	**GRADING OF RURAL ROADS:**		
	a. Ukah Clement N.	**169,528,000.00**	**0.00**
	Sub-Total Grading of Rural Roads	**169,528,000.00**	**0.00**
14.4	**RENOVATION OF BUILDINGS:**		
	Renovation of Buildings	**0.00**	**0.00**
	Sub-Total Renovation of Buildings	**0.00**	**0.00**
14.5	**PERSONAL ADVANCES:**		
1	**Ihieri Edith**	**12,358.00**	**12,358.00**
2	**OhanyereChikeize**	**413,210.00**	**413,210.00**
3	**Iheanacho Felicia**	**16,780.00**	**16,780.00**
4	**Odunze K.O**	**40,253.00**	**40,253.00**
5	**Chika Egbennka**	**14,218.00**	**14,218.00**
6	**Odimgbe Gladys**	**9,803.00**	**9,803.00**
7	**UmelorIjeoma**	**175,524.00**	**175,524.00**

8	**Uzonwanne Emma**	**38,820.00**	**38,820.00**
9	**Wilson Ebepu**	**228,363.00**	**228,363.00**
10	**Okorie J.A**	**53,970.00**	**53,970.00**
11	**Kalu G.N**	**14,208.00**	**14,208.00**
12	**Eke Justus**	**75,375.00**	**75,375.00**
13	**EZINNE BENARD**	**18,253.00**	**18,253.00**
14	**OGBONNA EMMA .O**	**411,440.00**	**411,440.00**
15	**AZUSA JOSEPH**	**15,207.00**	**15,207.00**
16	**EGBUGO BENJAMIN**	**24,000.00**	**24,000.00**
17	**IGWEBUIKE KYRIAN**	**19,950.00**	**19,950.00**
18	**ANYIM KELECHI**	**10,500.00**	**10,500.00**
19	**MADUKA PAUL**	**14,280.00**	**14,280.00**
20	**EBAGA FEBIAN**	**19,000.00**	**19,000.00**
21	**AKUBUEZE CHIOMA**	**16,000.00**	**16,000.00**
22	**AMADI CAROLINE**	**15,761.00**	**15,761.00**
23	**OPARA ATHAN.N**	**65,000.00**	**65,000.00**
24	**NJOKU G.O.**	**347,320.00**	**347,320.00**
25	**OKWUOSAH OBISUNS**	**13,900.00**	**13,900.00**
26	**MGBOROKWU D.M**	**35,690.00**	**35,690.00**
27	**OGBONNA ROSE**	**27,245.00**	**27,245.00**
28	**AMDI MAGRET**	**16,210.00**	**16,210.00**
30	**UDEMBA CHRIS**	**18,900.00**	**18,900.00**
31	**OCHUKA ALPHONSUS**	**68,900.00**	**68,900.00**
32	**AMAECHI JEROME**	**15,700.00**	**15,700.00**
33	**MADUAGWU TONY**	**12,700.00**	**12,700.00**
34	**OGBONNA T.W**	**80,560.00**	**80,560.00**
35	**ASONYEE VINCENT .O.**	**47.700.00**	**47.700.00**
36	**CHIKA UDOGWU**	**10,000.00**	**10,000.00**
37	**ISUMERE CHINYERE**	**18,015.00**	**18,015.00**
38	**NWAGA DESMOMD**	**57,760.00**	**57,760.00**
39	**OSORA DIFY**	**15,000.00**	**15,000.00**
40	**OKIRI J.A**	**46,300.00**	**46,300.00**
41	**IHEANACH CHIDEU**	**154,560.00**	**154,560.00**
42	**UZOEJINWA JUDE**	**66,932.00**	**66,932.00**
43	**AKA STELLA**	**149,470.00**	**149,470.00**
44	**EBORAH GILBERT**	**35,490.00**	**35,490.00**
45	**OGINI A.O**	**140,460.00**	**140,460.00**
46	**EMEZUO P.E**	**68,928.00**	**68,928.00**
47	**AWUZIE SAMMUEL**	**84,372.00**	**84,372.00**
48	**OKERE EK**	**39,378.00**	**39,378.00**

49	**CHINERE OBULIE**	**69,144.00**	**69,144.00**
50	**ENEBERI GLADYS**	**32,644,000.00**	**32,644,000.00**
51	**XTAIN EGWUOWU**	**21,000.00**	**21,000.00**
52	**URAMA B.O**	**113,160.00**	**113,160.00**
53	**NWOHA PAUL**	**17,900.00**	**17,900.00**
54	**SUNDAY OGINI**	**59,600.00**	**59,600.00**
55	**UCHE IWUORISHA**	**50,000.00**	**50,000.00**
56	**NWANEGBO E.O**	**86,000.00**	**86,000.00**
57	**NKEM CHRISTAIN**	**20,000.00**	**20,000.00**
58	**UKACHUWU FELIX**	**11,000.00**	**11,000.00**
59	**MGBOROKWU H.C**	**21,483.00**	**21,483.00**
60	**IBECHEZOR R.U**	**2,081,000.00**	**2,081,000.00**
61	**NGOZI ONYENEHO**	**103,860.00**	**103,860.00**
62	**OGBONNA ENNANUEL**	**12,330.00**	**12,330.00**
63	**EZUGO EUNIE**	**72,000.00**	**72,000.00**
64	**OGBONNA JOY**	**53,685.00**	**53,685.00**
65	**MMREM JUSTUS**	**15,718.00**	**15,718.00**
66	**IHEANACHO SETH**	**26,000.00**	**26,000.00**
67	**OPARA ERIC**	**83,000.00**	**83,000.00**
68	**OSSAI PASCHAL**	**45,000.00**	**45,000.00**
69	**NEOSUB B.O**	**60,000.00**	**60,000.00**
70	**MGBOROGWU A.E**	**67,310.00**	**67,310.00**
71	**AMAGHERE MARTIN**	**10,290.00**	**10,290.00**
72	**OBASI HENRY**	**44,000.00**	**44,000.00**
73	**OBASI PATRICK**	**12,000.00**	**12,000.00**
74	**NNOCHIRI R.O**	**33,000.00**	**33,000.00**
75	**IBEAGI EDITH**	**420,000.00**	**420,000.00**
76	**SAMMUEL .O.**	**280,000.00**	**280,000.00**
77	**HOD WORKS**	**2,598,585.09**	**2,598,585.09**
78	**RAGUND O**	**20,000.00**	**20,000.00**
79	**MADUKA CLETUS**	**500,000.00**	**500,000.00**
80	**STEVE IBE**	**550,000.00**	**550,000.00**
81	**MUKA AUGUSTINE**	**40,000.00**	**40,000.00**
82	**HON CHRIS UFERE**	**100,000.00**	**100,000.00**
83	**OPERA LIFE**	**75,000.00**	**75,000.00**
84	**NWAKUCHE**	**29,000.00**	**29,000.00**
85	**OGBUAGU F**	**90,000.00**	**90,000.00**
86	**NWAOHA C.E**	**262,600.00**	**262,600.00**
87	**HON SUNDAY MILLER**	**100,000.00**	**100,000.00**
88	**MRS NNANNA**	**831,000.00**	**831,000.00**

89	**ANASTASIA .N.**	**100,000.00**	**100,000.00**
90	**OKORIE PETER**	**100,000.00**	**100,000.00**
91	**RAYMOND .N.**	**351,400.00**	**351,400.00**
92	**ONWUMERE .B.**	**10,000.00**	**10,000.00**
93	**AKUBUO BLESSING**	**204,000.00**	**204,000.00**
94	**OGBOECHU OKAM**	**50,000.00**	**50,000.00**
95	**AUGUSTINE .U.**	**50,000.00**	**50,000.00**
96	**UCHE OKORIE**	**12,000.00**	**12,000.00**
97	**OSUJI .J.C**	**100,000.00**	**100,000.00**
98	**OKEREKE SILVAS**	**309,700.00**	**309,700.00**
99	**ANYANWU .N. N.**	**28,281,048.00**	**28,281,048.00**
100	**OBIEZE UMEH**	**151,000.00**	**151,000.00**
101	**ONYEUCHE .E.**	**30,000.00**	**30,000.00**
102	**NWABUISI .A.**	**24,000.00**	**24,000.00**
103	**APEME .F.**	**50,000.00**	**50,000.00**
104	**ANUFORO OLUCHI**	**30,800.00**	**30,800.00**
105	**OBIOHA UMEH**	**151,000.00**	**151,000.00**
106	**FELIX NWA**	**300,000.00**	**300,000.00**
107	**MICH MBA**	**10,000.00**	**10,000.00**
108	**NWABI CLETUS**	**10,000.00**	**10,000.00**
109	**ONUKUBE GRACE**	**1,000,000.00**	**1,000,000.00**
110	**OMEE MARTAINA**	**20,000.00**	**20,000.00**
111	**ANEME SAM**	**5,000.00**	**5,000.00**
112	**CHRIS NWA**	**100,000.00**	**100,000.00**
113	**IHEANYI CHIMEZIE**	**570,000.00**	**570,000.00**
114	**BLESSING .A.**	**2,000.00**	**2,000.00**
115	**MADUGWO .O.**	**5,000.00**	**5,000.00**
116	**DURU NKEM**	**8,000.00**	**8,000.00**
117	**MADU KENNETH**	**45,000.00**	**45,000.00**
118	**OKEY AFAM**	**11,000.00**	**11,000.00**
119	**UCHE UDO**	**10,000.00**	**10,000.00**
120	**ONYEKWERE SAMUEL**	**980,000.00**	**980,000.00**
121	**NDEASO .J.**	**12,000.00**	**12,000.00**
122	**EKE .J.E**	**20,000.00**	**20,000.00**
123	**EMEREONYE .M.**	**235,000.00**	**235,000.00**
124	**UBOCHI C.C**	**112,000.00**	**112,000.00**
125	**DIKEOHA .D.**	**80,000.00**	**80,000.00**
126	**OGBONNA .G.**	**40,000.00**	**40,000.00**
127	**IBENEME .C.**	**48,000.00**	**48,000.00**
128	**NWACHUKWU .M.**	**60,000.00**	**60,000.00**

129	**NWACHUKWU .A.I.C**	**1,780,000.00**	**1,780,000.00**
130	**NWANKWO .R.O**	**97,318.24**	**97,318.24**
131	**NNANI JUSTAINA**	**1,270,000.00**	**1,270,000.00**
132	**EBO FRANCIS**	**1,614,800.00**	**1,614,800.00**
133	**EBONANUGO FRANCIS**	**100,000.00**	**100,000.00**
134	**OKERE .A.N**	**231,000.00**	**231,000.00**
135	**S.N. NNAYERE**	**1,890,000.00**	**1,890,000.00**
136	**NWOSU .J.**	**100,000.00**	**100,000.00**
137	**BARR .E.C NNANI**	**7,380,000.00**	**7,380,000.00**
138	**OGINI OSMOND**	**785,000.00**	**785,000.00**
139	**OHAZURU CHIKEZIE**	**24,371,110.62**	**24,371,110.62**
140	**OKOLIE .W.O**	**500,000.00**	**500,000.00**
141	**ENEBIRI .E.**	**95,000.00**	**95,000.00**
142	**OGINI .K.C**	**38,000.00**	**38,000.00**
143	**OKAFOR .J.C**	**5,300,000.00**	**5,300,000.00**
144	**OSUJI .B.N.D**	**1,718,000.00**	**1,718,000.00**
145	**HON NWAKUCHE**	**900,000.00**	**900,000.00**
146	**HON ODIKA**	**1,990,000.00**	**1,990,000.00**
147	**CHIKWENDU M.O.**	**12,524,500.00**	**12,524,500.00**
148	**OKEREKE JUDE**	**580,000.00**	**580,000.00**
149	**OHUABNWA .B.O**	**60,000.00**	**60,000.00**
150	**EMEKA OKORO**	**3,880,000.00**	**3,880,000.00**
151	**ONUAWUCHI**	**30,000.00**	**30,000.00**
152	**DURU CHRIS**	**300,000.00**	**300,000.00**
153	**DR OKERE .E.**	**40,000.00**	**40,000.00**
154	**BEATRICE MMEREM**	**618,000.00**	**618,000.00**
155	**ESTHER ENOCH**	**40,000.00**	**40,000.00**
156	**OSUJI .J.C**	**1,205,000.00**	**1,205,000.00**
157	**MGBENANI U.A**	**300,000.00**	**300,000.00**
158	**ANEME EMMANUELA**	**609,200.00**	**609,200.00**
159	**OSIGWE CHINEDU**	**209,700.00**	**209,700.00**
160	**NDUKA KENNETH**	**4,694,000.00**	**4,694,000.00**
161	**CHIKWUKADIBIA, I.**	**220,000.00**	**220,000.00**
162	**HON NWAKA**	**100,000.00**	**100,000.00**
163	**NWAKUMA**	**5,000.00**	**5,000.00**
164	**OKORIE EUCHARIA**	**10,920.00**	**10,920.00**
165	**IGWE .P.B**	**110,000.00**	**110,000.00**
166	**ENWEREUZOR .R.I**	**36,000.00**	**36,000.00**
167	**JOAN NZERIBE**	**18,207,055.00**	**18,207,055.00**
168	**OGBONNA ROSE**	**12,000.00**	**12,000.00**

169	**UZOIGWE .P.CHINYERE**	**360,000.00**	**360,000.00**
170	**HON NGOZI OJURE**	**150,000.00**	**150,000.00**
171	**HON .R.ANUMAKA**	**250,000.00**	**250,000.00**
172	**ALERMA .E.N**	**13,600.00**	**13,600.00**
173	**EZEANYIKA .U.V**	**20,000.00**	**20,000.00**
174	**MRS .P.C IWUAGWU**	**116,400.00**	**116,400.00**
175	**NDUKA FRANK.I.**	**370,000.00**	**370,000.00**
176	**AMAOLE .E.I**	**10,000.00**	**10,000.00**
177	**OSONDU IKECHUKWU**	**5,000.00**	**5,000.00**
178	**ODOEMENA.S.**	**5,000.00**	**5,000.00**
179	**E.C. AKURUKA**	**125,400.00**	**125,400.00**
180	**GILBERT OBIOHA**	**10,000.00**	**10,000.00**
181	**IGBOASHI .L.**	**5,000.00**	**5,000.00**
182	**OKIRI.J.A**	**527,000.00**	**527,000.00**
183	**OKORONKWO SUNDAY**	**5,000.00**	**5,000.00**
184	**ONUEGBU UGWU**	**108,000.00**	**108,000.00**
185	**NWANEGBO .O.**	**5,000.00**	**5,000.00**
186	**G.E. NSOFOR**	**135,000.00**	**135,000.00**
187	**OFOR LAWRENCE**	**155,720.00**	**155,720.00**
188	**AMOBI IKE**	**2,500.00**	**2,500.00**
189	**AMAJURU FELIX**	**2,500.00**	**2,500.00**
190	**MR .F.I. OKORONKWO**	**13,350.00**	**13,350.00**
191	**MUONEKE .J.C**	**10,000.00**	**10,000.00**
192	**CHIKERE .A.C**	**60,000.00**	**60,000.00**
193	**UCHEGHARA CHUKS**	**1,830,000.00**	**1,830,000.00**
194	**T.C EKWUEME**	**30,000.00**	**30,000.00**
195	**UMEANYA EKEMA**	**30,000.00**	**30,000.00**
196	**HON PANE NZERIBE**	**1,703,000.00**	**1,703,000.00**
197	**EMEANA CLETUS .O.**	**373,700.00**	**373,700.00**
198	**IWUJI WINIFRED**	**298,000.00**	**298,000.00**
199	**ADIZUA I.G.**	**82,000.00**	**82,000.00**
201	**NWULU GERALDINE.N.**	**80,000.00**	**80,000.00**
202	**OPARAOCHA EDITH**	**50,000.00**	**50,000.00**
203	**BRENDA NWAOZOR**	**30,500.00**	**30,500.00**
204	**HON MUFORO VAL**	**1,350,000.00**	**1,350,000.00**
205	**OHAZURIKE CHINYERE**	**260,000.00**	**260,000.00**
206	**OKOROAFOR WILSON**	**28,000.00**	**28,000.00**
207	**ONUEGBU UGWU**	**108,000.00**	**108,000.00**
208	**OKORONDU SUNDAY**	**5,000.00**	**5,000.00**
209	**ANYARAGBU VITUS**	**42,000.00**	**42,000.00**

210	**OKORIE, B. E.**	**125,000.00**	**125,000.00**
211	**ODOMENENAM KYRIAN**	**5,000.00**	**5,000.00**
212	**BENNETH ANUMUDU**	**15,000.00**	**15,000.00**
213	**IKECHUKWU MEME**	**5,000.00**	**5,000.00**
214	**MRS NEILY DURU**	**27,000.00**	**27,000.00**
215	**JOY OGBONNA**	**6,800.00**	**6,800.00**
216	**P.C CHUKWUNDU**	**18,000.00**	**18,000.00**
217	**DR NWANA .N.**	**100,000.00**	**100,000.00**
218	**NZEJUNWN .J.C**	**18,000.00**	**18,000.00**
219	**OGAZI .J.C**	**1,060,000.00**	**1,060,000.00**
220	**NGOZI EZEANYA**	**68,000.00**	**68,000.00**
221	**AMAJIOYI KENNEIH**	**40,000.00**	**40,000.00**
222	**HON OBINNA .M.**	**20,000.00**	**20,000.00**
223	**HON NNMDI IJEOMA**	**60,000.00**	**60,000.00**
224	**HON .L. UZOKWA**	**119,000.00**	**119,000.00**
226	**S.I ONUMERE**	**39,000.00**	**39,000.00**
227	**IHEANACHO CHINEDU**	**89,000.00**	**89,000.00**
228	**OBINNA .E OZOR**	**13,500.00**	**13,500.00**
229	**EGBUCHULAM FIDEL**	**475,000.00**	**475,000.00**
230	**CHUKWU SAMAKAC.O**	**10,000.00**	**10,000.00**
231	**EMEKA.O.AMACHI**	**550,000.00**	**550,000.00**
232	**MIRRUAN ECHEFU**	**4,000.00**	**4,000.00**
233	**OPAEAUGO PETER**	**12,800.00**	**12,800.00**
234	**IBEGULAM .A.A**	**295,000.00**	**295,000.00**
235	**UZOKWE .I.A.O**	**74,000.00**	**74,000.00**
236	**AGWUA JOSEPH**	**1,000.00**	**1,000.00**
237	**OGBONNA I.I**	**270,000.00**	**270,000.00**
238	**R.O DIKE**	**49,000.00**	**49,000.00**
239	**AMADI .B.C**	**140,000.00**	**140,000.00**
240	**NWOKE EMEKA.E**	**703,000.00**	**703,000.00**
241	**ROSITA OPEJIAWA .E.**	**2,000.00**	**2,000.00**
242	**IFEANYI IWUORISHA**	**90,000.00**	**90,000.00**
243	**NWAKIBE CATHERINE**	**5,000.00**	**5,000.00**
244	**IGWE OGOCHUKWU**	**150,000.00**	**150,000.00**
245	**MERCY EMEONYE**	**20,000.00**	**20,000.00**
246	**ONYEKWERE SAMUEL**	**3,153,000.00**	**3,153,000.00**
247	**EKE .K.A**	**561,000.00**	**561,000.00**
248	**OBI .E.U**	**5,000.00**	**5,000.00**
249	**IHEJIRUKA .C.C**	**274,420.00**	**274,420.00**
250	**OKORONKWO SUNDAY**	**5,000.00**	**5,000.00**

251	**MADUME CAROLINE**	**4,600.00**	**4,600.00**
252	**HON SERMON ONUEBU**	**23,160.00**	**23,160.00**
253	**JIAKPONNA M.J.**	**35,660.00**	**35,660.00**
254	**NDULOR B.C**	**500,000.00**	**500,000.00**
255	**HON AMUGO**	**25,500.00**	**25,500.00**
256	**OGBONNA KEVIN**	**1,500.00**	**1,500.00**
257	**OKACHAMMA PHICIP**	**6,400.00**	**6,400.00**
258	**VIVIAN IRONA**	**150,000.00**	**150,000.00**
259	**IKPEAMA ANTHONY**	**602,540.00**	**602,540.00**
260	**CHIEF ACE**	**50,000.00**	**50,000.00**
261	**EDOZIEN .I.C**	**46,220.00**	**46,220.00**
262	**OPARAKU .D**	**36,620.00**	**36,620.00**
263	**NKWOCHA .A.C**	**19,500.00**	**19,500.00**
264	**OPUTA ONUMONU**	**5,000.00**	**5,000.00**
266	**CHISAM .C.E.O**	**61,860.00**	**61,860.00**
267	**ANUFORO B. .N**	**998,850.00**	**998,850.00**
268	**UCHENDU DANIEL**	**77,410.00**	**77,410.00**
269	**ANYANWU C.O.C**	**200,700.00**	**200,700.00**
270	**OJINNAKA INNOCENT**	**4,600.00**	**4,600.00**
271	**OSITA OBASI**	**64,120.00**	**64,120.00**
272	**OGBENTA I.V.**	**9,000.00**	**9,000.00**
273	**DURUJI .C.**	**37,375.00**	**37,375.00**
274	**EZEALA .C.E.**	**16,340.00**	**16,340.00**
275	**EGEJURU BLESSING**	**30,800.00**	**30,800.00**
276	**ONUMAJURU L.**	**94,850.00**	**94,850.00**
277	**IROKA IFEANYI**	**3,200,000.00**	**3,200,000.00**
278	**UNYIMADA .F.U.**	**278,800.00**	**278,800.00**
279	**GERALD EZEANI**	**80,000.00**	**80,000.00**
280	**MGBOROKWU LOVETH**	**41,600.00**	**41,600.00**
281	**RUFUS NWAKAJI**	**1,150.00**	**1,150.00**
282	**UMUNKWO .E.N**	**105,650.00**	**105,650.00**
283	**EZEOHA .A.C**	**314,200.00**	**314,200.00**
284	**AZUBUIKE C.C**	**341,000.00**	**341,000.00**
285	**OHANYERE .V.N**	**471,150.00**	**471,150.00**
286	**UDEZE .C.C**	**200,500.00**	**200,500.00**
287	**NWOSU EMEKA**	**30,000.00**	**30,000.00**
288	**UCHE VICTOR**	**16,900.00**	**16,900.00**
289	**AKUJOBI .P.C.O.**	**28,200.00**	**28,200.00**
290	**OKORO .R.E**	**3,436,300.00**	**3,436,300.00**
291	**DR .E.C. IHEAKOR**	**414,900.00**	**414,900.00**

292	**HON IRONA GERALD**	**600,000.00**	**600,000.00**
293	**MADUKA PETER**	**80,000.00**	**80,000.00**
294	**OKORIE STELLA**	**245,000.00**	**245,000.00**
295	**BLESSING IKEJIAKU**	**25,000.00**	**25,000.00**
296	**BEN NWOSU**	**11,450.00**	**11,450.00**
297	**ACHUSIM .C.O**	**680,000.00**	**680,000.00**
298	**HON FELIX UBA**	**265,000.00**	**265,000.00**
299	**OKEREKE SILAS**	**254,900.00**	**254,900.00**
301	**UZEJINWA**	**14,500.00**	**14,500.00**
302	**HON NDUKWU .V.C.**	**200,000.00**	**200,000.00**
303	**BARR MBEREKPE R. N.**	**6,924,000.00**	**6,924,000.00**
304	**OPARA.V.A.**	**36,730.00**	**36,730.00**
305	**NZERIBE, A. N.**	**140,000.00**	**140,000.00**
306	**OLOSUNLANI OLA**	**8,000.00**	**8,000.00**
307	**ROSE KORONKWO**	**2,350.00**	**2,350.00**
308	**OKEBATA LOVINA**	**1,460.00**	**1,460.00**
309	**NWAIMO MARY.O.**	**956,500.00**	**956,500.00**
310	**HON EMEKA ODUNZE**	**50,000.00**	**50,000.00**
311	**.J.C. OGAZI**	**726,500.00**	**726,500.00**
312	**AGWAMBA ANGELA**	**7,716,200.00**	**7,716,200.00**
313	**NWOSU .H ADAMAKA**	**6,000.00**	**6,000.00**
314	**EBEREONWU JUDE**	**1,000.00**	**1,000.00**
315	**EZEANYA GODWIN**	**8,000.00**	**8,000.00**
316	**NWAKAEGO VIVIAN**	**1,000.00**	**1,000.00**
317	**DR LOUIS OBODO**	**3,150,000.00**	**3,150,000.00**
318	**AMAECHI FAUSTINA**	**322,500.00**	**322,500.00**
319	**MELETE ALPHONUS**	**75,000.00**	**75,000.00**
320	**NDUPU CLETUS**	**454,500.00**	**454,500.00**
321	**OCHIJE CHINEDU**	**53,000.00**	**53,000.00**
322	**UZOR SOPHIA**	**3,315,000.00**	**3,315,000.00**
323	**KALU C.I.**	**1,108,600.00**	**1,108,600.00**
324	**ENEBOCHI .A.E.**	**914,800.00**	**914,800.00**
325	**OKORO FRANCA**	**3,891,000.00**	**3,891,000.00**
326	**OKERE NGOZI .R.**	**165,000.00**	**165,000.00**
327	**CHIKEZIE OKORIE**	**231,500.00**	**231,500.00**
328	**AMADI SAMMUL**	**96,400.00**	**96,400.00**
329	**NWAFOR EDITH**	**595,810.00**	**595,810.00**
330	**CHUKWUEMEKA WOKE**	**21,000.00**	**21,000.00**
331	**NWOSU .B.S.**	**3,500.00**	**3,500.00**
332	**MBEREKPE GERMAN**	**28,550.00**	**28,550.00**

333	**NWAKUNA P. H.U.**	**32,150.00**	**32,150.00**
334	**.R.I OHAEBOSIM**	**2,310,000.00**	**2,310,000.00**
335	**NJOKU GREG**	**17,093,000.00**	**17,093,000.00**
336	**HON CANICE UZOR**	**859,600.00**	**859,600.00**
337	**ESOMONU R.C.**	**811,650.00**	**811,650.00**
338	**HON ONYEMA OBUA**	**150,000.00**	**150,000.00**
339	**HON HOSSANA UMNNA**	**121,000.00**	**121,000.00**
340	**ORISAKWE .C.**	**20.000.00**	**20.000.00**
341	**NNAKWE .F.U.**	**50,000.00**	**50,000.00**
342	**NZERBE VITUS**	**30,000.00**	**30,000.00**
343	**UMELAEKWE CHRIS .E.**	**257,455.00**	**257,455.00**
344	**NNAKWE FELIX**	**1,200,000.00**	**1,200,000.00**
345	**OKERE .E.K.**	**1,200,000.00**	**1,200,000.00**
346	**EGWUONWU CHRISTIAN**	**6,500.00**	**6,500.00**
347	**NZEOMA I.N. (MRS)**	**372,100.00**	**372,100.00**
348	**OKWUMMA .G.O.C.**	**810,000.00**	**810,000.00**
349	**IBENEME C.N.**	**4,825,000.00**	**4,825,000.00**
350	**EKE .K.A**	**76,000.00**	**76,000.00**
351	**OPARAUGO .P.C**	**200,000.00**	**200,000.00**
352	**OKOYE LINUS**	**381,210.00**	**381,210.00**
353	**ANOLAN .F.U.**	**2,750.00**	**2,750.00**
354	**OSARA .D.H.U.**	**2,000.00**	**2,000.00**
355	**OHABESIM .N.**	**690,300.00**	**690,300.00**
356	**HON ALBERT**	**50,000.00**	**50,000.00**
357	**OFILLI .D.C. (MRS)**	**114,000.00**	**114,000.00**
358	**AGUGHALAM .K.U.**	**2,000.00**	**2,000.00**
369	**NWAEZE EMEKA**	**630,000.00**	**630,000.00**
360	**MBAMA RALPH**	**30,000.00**	**30,000.00**
361	**NKEM CHRISTAIN**	**445,000.00**	**445,000.00**
362	**LEADER**	**50,000.00**	**50,000.00**
363	**ALPHONSIUS OKORIE**	**100,000.00**	**100,000.00**
364	**OBIEZE MARY**	**940,000.00**	**940,000.00**
365	**OHAMADIKE NNEKA**	**30,000.00**	**30,000.00**
366	**NWAIGWE BONIFACE**	**50,000.00**	**50,000.00**
367	**EZE ABC EKE**	**1,O15,000.0**	**1,O15,000.0**
368	**ANUEBUNWA BEN**	**740,000.00**	**740,000.00**
369	**NWANGWU .E.**	**20,000.00**	**20,000.00**
370	**OPARAOCHA EDITH**	**150,000.00**	**150,000.00**
371	**LADY NNENNA .A.**	**100,000.00**	**100,000.00**
372	**EMMANUEL ANENE**	**130,000.00**	**130,000.00**

373	**IBE ANTHONY .O.**	**350,000.00**	**350,000.00**
374	**IROEGBU EDITH**	**50,000.00**	**50,000.00**
375	**OMERENYEKWE .M.A**	**20,000.00**	**20,000.00**
376	**DIKE .D.C.**	**20,000.00**	**20,000.00**
377	**KEN MADU**	**15,500.00**	**15,500.00**
378	**ARISE CHRISTIAN**	**48,500.00**	**48,500.00**
379	**NDUOKWU SUNDAY**	**4,950.00**	**4,950.00**
380	**NSOFOR .G.E.**	**135,500.00**	**135,500.00**
381	**OFFOR LAWRENCE**	**155,000.00**	**155,000.00**
382	**ONWURUIKE .A.A**	**1,177,000.00**	**1,177,000.00**
383	**OKORONKWO.F.I.**	**13,350.00**	**13,350.00**
384	**KALU .C.I.**	**885,000.00**	**885,000.00**
385	**ONWUZUAHA REBECCA**	**450,000.00**	**450,000.00**
386	**MICHAEL EBUME**	**20,000.00**	**20,000.00**
387	**EMMA NWADIARO**	**150,000.00**	**150,000.00**
388	**ANUEBUNWA I. N**	**60,000.00**	**60,000.00**
389	**NDUKWU .S.I.**	**25,000.00**	**25,000.00**
390	**UBONU B.UKWO**	**99,500.00**	**99,500.00**
391	**NWAKANDU EMMA**	**149,000.00**	**149,000.00**
392	**EMEZOMA .P.E.**	**26,500.00**	**26,500.00**
393	**UZOKA ISAAC**	**10,000.00**	**10,000.00**
394	**EKE .E.K.**	**70,000.00**	**70,000.00**
395	**HON OKECHUWU IGWE**	**150,000.00**	**150,000.00**
396	**ESOMONU R.C.**	**35,000.00**	**35,000.00**
397	**OHANEJE .E.K.**	**60,000.00**	**60,000.00**
398	**OBIJJAKU OLOM .P.**	**730,000.00**	**730,000.00**
399	**HON OTTI NDUKWE**	**3,630,000.00**	**3,630,000.00**
400	**.P.C. AHUIHE**	**40,000.00**	**40,000.00**
402	**ELUCHIE PAULINUS**	**16,107,055.00**	**16,107,055.00**
403	**ADIEME NKEIRUKA**	**10,000.00**	**10,000.00**
404	**OHAMARA CASMIR**	**1,110,000.00**	**1,110,000.00**
405	**ANYANWU ROMANUS**	**1,580, 000.00**	**1,580, 000.00**
406	**NGO MADUEFULE LEO**	**150,000.00**	**150,000.00**
407	**UCHE IWUORISHA**	**5,000.00**	**5,000.00**
408	**OWUAWKA CHIKA**	**12,000.00**	**12,000.00**
409	**EGBENUKA CHIKA**	**170,000.00**	**170,000.00**
410	**ELUCHIEP.N.**	**1,443,700.00**	**1,443,700.00**
411	**UWAKE GODFREY.C.**	**60,000.00**	**60,000.00**
412	**DURUOBIEZE. M.**	**600,000.00**	**600,000.00**
413	**HON ANUEUZOR**	**500,000.00**	**500,000.00**

414	**IKPEAME BENEDICT**	**100,000.00**	**100,000.00**
415	**EMEREONYE .M.E.**	**276,000.00**	**276,000.00**
416	**EKE .J.C.**	**90,000.00**	**90,000.00**
417	**NWAHAWU BETTEL**	**1,665,000.00**	**1,665,000.00**
418	**AYERO .G.A.**	**90,000.00**	**90,000.00**
419	**JUSTINA NWISU**	**550,000.00**	**550,000.00**
420	**HON OKEY IGWE**	**2,160,000.00**	**2,160,000.00**
421	**EBUGO BENJAMIN**	**2,500.00**	**2,500.00**
422	**MADUKA PAUL**	**4,500.00**	**4,500.00**
423	**UMEH .A.N.**	**665,660.00**	**665,660.00**
424	**MRS MAZI**	**575,000.00**	**575,000.00**
425	**EMMA MAZI**	**1,200,000.00**	**1,200,000.00**
426	**DURU EMILIA**	**140,000.00**	**140,000.00**
427	**OBASI .H.O.**	**6,200.00**	**6,200.00**
428	**HON OFILI IJEOMA**	**502,000.00**	**502,000.00**
429	**OGUGUO NWAKA**	**650,000.00**	**650,000.00**
430	**EMMA ONWUZUGHA**	**2,278,000.00**	**2,278,000.00**
431	**HON PATRICIA NKEM**	**500,000,00**	**500,000,00**
432	**KINGSLEY OZUOME**	**1,100,000.00**	**1,100,000.00**
433	**UBOCHI**	**80,000.00**	**80,000.00**
434	**IHEACHO FELICIA**	**25,000.00**	**25,000.00**
435	**HON NMA OBUA**	**300,000.00**	**300,000.00**
436	**CHIEF NWAMEME**	**100,000.00**	**100,000.00**
437	**OKEREKE JUDE.C.**	**250,000.00**	**250,000.00**
438	**IROEGBU BEN**	**5,120,000.00**	**5,120,000.00**
439	**NWADIKE .I.O.**	**60,000.00**	**60,000.00**
440	**HON EZINE OCHUKA**	**50,000.00**	**50,000.00**
441	**MAUREEN CHUKS**	**285,000.00**	**285,000.00**
442	**OKORO CALLISTA**	**60,000.00**	**60,000.00**
443	**SULE OBINNA.N.**	**30,000,00**	**30,000,00**
444	**AWUZIE CHINAKA**	**12,000.00**	**12,000.00**
445	**MEREM BEATRICE**	**482,000.00**	**482,000.00**
446	**IYASARA .I.A.OBINNA**	**10,000.00**	**10,000.00**
447	**ANYANWU IKECHUWU**	**115,000.00**	**115,000.00**
448	**OGBONNA PETER**	**20,000.00**	**20,000.00**
449	**DURUGBO GREGORY**	**5,000.00**	**5,000.00**
450	**NGWU LETICIA**	**15,000.00**	**15,000.00**
451	**UMEGBORO EUGENE**	**5,000.00**	**5,000.00**
452	**IRIELE GRACE .O.**	**5,000.00**	**5,000.00**
453	**IHESIE MARYANN**	**5,000.00**	**5,000.00**

454	**UBA .A.C.**	**347,000.00**	**347,000.00**
455	**UBOCHI MAUREEN**	**40,000.00**	**40,000.00**
456	**KOROEGBE .C.A.**	**914,000.00**	**914,000.00**
457	**CHUKS OKONYIA**	**452,000.00**	**452,000.00**
458	**OBIJIAKU DOM**	**350,000.00**	**350,000.00**
459	**CHINWE NWAIMO**	**120,000.00**	**120,000.00**
460	**NJOKU .A.I.**	**50,000.00**	**50,000.00**
461	**OHAMANU CASMIR**	**670,600.00**	**670,600.00**
462	**PAULINUS UKWUOMA**	**57,002.00**	**57,002.00**
463	**ODU .P.E.**	**10,000.00**	**10,000.00**
464	**OKWOSHA ERNEST**	**100,000.00**	**100,000.00**
465	**FRANCIS EBERE**	**15,600.00**	**15,600.00**
466	**R.C. NWAEZE**	**310,000.00**	**310,000.00**
467	**NWAOBA .C.O.**	**2,000.00**	**2,000.00**
468	**CHMERE ISUMEJE**	**1,000.00**	**1,000.00**
469	**RAPHAEL .M.**	**300,000.00**	**300,000.00**
470	**U.T. NDUBUEZE**	**2,810,000.00**	**2,810,000.00**
471	**ESTHER ENOCH (MRS)**	**320,000.00**	**320,000.00**
472	**SHOLAUKE ADOISE**	**3,000.00**	**3,000.00**
473	**NDUKWE OHIA**	**75,000.00**	**75,000.00**
474	**IBECHEOZOR IYKE.U.**	**450,000.00**	**450,000.00**
475	**DORA OBUA**	**13,300.00**	**13,300.00**
476	**ANAGORO .N.**	**50,500.00**	**50,500.00**
477	**KYRIAN UKEAGBU**	**5,591,300.00**	**5,591,300.00**
478	**ERIC OPARA**	**1,103,600.00**	**1,103,600.00**
479	**NMA OLEDIKE**	**3,310,000.00**	**3,310,000.00**
480	**ADAEZE OKORONKWO**	**914,800.00**	**914,800.00**
481	**OKORIE .C.O.C.**	**3,621,000.00**	**3,621,000.00**
482	**EMEKA NZERIBE**	**150,000.00**	**150,000.00**
483	**NNODIRI .R.O.**	**221,500.00**	**221,500.00**
484	**OGBONNA .P.A.N.**	**170,000.00**	**170,000.00**
485	**OKEKE VICTOR**	**13,530.00**	**13,530.00**
486	**IHIEKWE .B.C.N.**	**123,530.00**	**123,530.00**
487	**UZOWURU .L.N.**	**78,000.00**	**78,000.00**
488	**CHUKWU .J.C.**	**94,000.00**	**94,000.00**
489	**EGWUEGWU JOY**	**392,300.00**	**392,300.00**
490	**AWALA AHAM**	**3,000.00**	**3,000.00**
491	**ALAERU .H.**	**73,000.00**	**73,000.00**
492	**OKEDU .M.**	**45,000.00**	**45,000.00**
493	**AGULANNA .T.N.**	**80,000.00**	**80,000.00**

494	**AHULAM .C.(MRS)**	**50,000.00**	**50,000.00**
495	**OBI .M.U.**	**1,210,000.00**	**1,210,000.00**
496	**OTTOH UJU**	**100,000.00**	**100,000.00**
497	**OHAKWE .B.C.**	**220,000.00**	**220,000.00**
498	**UZOKA IFEANYI**	**2,509,000.00**	**2,509,000.00**
499	**AGUFHALAM EMILIA**	**1,499.56**	**1,499.56**
500	**NWAELE EMEKA**	**150,000.00**	**150,000.00**
501	**IGBOKWE .O.O.**	**10,000.00**	**10,000.00**
502	**NGWURUAKOR .A.C.**	**1,695,000.00**	**1,695,000.00**
503	**OGUDU CHINERE**	**68,500.00**	**68,500.00**
504	**OKWARA .P.O.C.**	**861,500.00**	**861,500.00**
505	**OKORIE EMMANUEL**	**964,000.00**	**964,000.00**
506	**ONYEJINWA ROSITA**	**245,000.00**	**245,000.00**
507	**AKWUWUDIKE .B.C**	**3,553,500.00**	**3,553,500.00**
508	**DURU NKEM .E.**	**60,000.00**	**60,000.00**
509	**UBAMADU ALPHONSUS**	**73,480.00**	**73,480.00**
510	**ATUKPAWU MERCY**	**127,500.00**	**127,500.00**
511	**OKORIE D.C**	**490,000.00**	**490,000.00**
512	**OPARA ISAAC**	**121,550.00**	**121,550.00**
513	**UMELOR IFEOMA**	**538,000.00**	**538,000.00**
514	**EZEJIOFOR BONIFACE**	**11,940.00**	**11,940.00**
515	**UKANGWU EMEKA**	**8,000.00**	**8,000.00**
516	**NNAM HYCINTH**	**14,100.00**	**14,100.00**
517	**ORIKAUGO DAMIAN**	**16,000.00**	**16,000.00**
518	**OBIATU .E.N.**	**27,500.00**	**27,500.00**
519	**CHUKWU MARGARET**	**6,700.00**	**6,700.00**
520	**ANUMA A.D.**	**215,795.00**	**215,795.00**
521	**IHEZURUIKE P.O.**	**1,920,000.00**	**1,920,000.00**
522	**OKEBATA .C.U**	**64,260.00**	**64,260.00**
523	**OKORIE ALPHONSUS**	**118,000.00**	**118,000.00**
524	**OJOINI JOHN.A.**	**20,000.00**	**20,000.00**
525	**ORISAKWE .J.C.**	**855,000.00**	**855,000.00**
524	**OSUAGWU JOHN**	**2,700.00**	**2,700.00**
525	**ONYEKWERE SAMUAL**	**27,000.00**	**27,000.00**
526	**CHUKWUKA H.C**	**576,000.00**	**576,000.00**
527	**OBIOHA JOSEPHINE**	**685,000.00**	**685,000.00**
528	**AKABUE IMO FIDELIS**	**23,000.00**	**23,000.00**
529	**OKORO F.N.**	**20,000.00**	**20,000.00**
530	**Okere Ngozi**	**20,000.00**	**20,000.00**
531	**Okonkwo Susan**	**20,000.00**	**20,000.00**

532	**Iwuji W. N.**	**15,000.00**	**15,000.00**
533	**Madu Kenneth**	**20,000.00**	**20,000.00**
534	**Ogini Emmanuel**	**30,000.00**	**30,000.00**
535	**Williamson Ester**	**12,500.00**	**12,500.00**
536	**Uka Clement N.**	**2,150,000.00**	**2,150,000.00**
537	**Nzeribe Mercy N.**	**51,250.00**	**51,250.00**
538	**Udom Francis**	**335,500.00**	**335,500.00**
539	**IWUANYANWU, C. A.**	**500,000.00**	**0.00**
540	**HON. MGBOROKWU, G. T. O.**	**5,000,000.00**	**0.00**
541	**EMEKA ONYEGBULE**	**190,000.00**	**0.00**
542	**OSUNKWO KINGSLEY**	**9,987.78**	**0.00**
	Sub-Total Persnal Advances	**361,577,951.51**	**365,298,781.51**
	Grand Total SERVICE ADVANCES	**535,180,711.51**	**369,373,541.51**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	7,649,956.42	0.00	7,649,956.42	7,649,956.42
	Value Added Tax (VAT)	1,262,119.66	0.00	1,262,119.66	1,262,119.66
	Withholding Tax (WHT)	13,499,423.80	0.00	13,499,423.80	13,499,423.80
	Sub-Total Unremitted Taxes	**22,411,499.88**	**0.00**	**22,411,499.88**	**22,411,499.88**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	2,120,697.33	0.00	2,120,697.33	2,120,697.33
	NULGE Welfare	(440,622.79)	0.00	(440,622.79)	(440,622.79)
	Staff Welfare Scheme	(1,216,801.56)	0.00	(1,216,801.56)	(1,216,801.56)
	MHWU	(82,568.88)	0.00	(82,568.88)	(82,568.88)
	NANNM	(88,502.90)	0.00	(88,502.90)	(88,502.90)
	Agric. Levy	86,800.00	0.00	86,800.00	86,800.00
	Admin. Union Dues	113,750.00	0.00	113,750.00	113,750.00
	Works Welfare Association	5,000.00	0.00	5,000.00	5,000.00
	Comm. Health Asst. Union Dues	(47,499.80)	0.00	(47,499.80)	(47,499.80)
	Finance Welfare Scheme	7,195.00	0.00	7,195.00	7,195.00
	NACHPN	200.00	0.00	200.00	200.00
	CHEW	25,400.00	0.00	25,400.00	25,400.00
	Sub-Total Unremitted Deductions	**483,046.40**	**0.00**	**483,046.40**	**483,046.40**
	Grand Total Unremitted Deductions	**22,894,546.28**	**0.00**	**22,894,546.28**	**22,894,546.28**

16	**DEPOSITS:**		
		2018 **₦'m**	**2017** **₦'m**
	1. Sundry Staff (Unpaid Salaries)	2,736,569.09	2,736,569.09
	2. NULGE Multi – Purpose Loan	833,103.26	833,103.26
	Total Deposits	**3,569,672.35**	**3,569,672.35**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	74,603,410.00	26,386,099.60	4,863,652.33	39,556,594.16	**145,409,756.09**
2	February	119,071,124.76	29,386,099.60	4,863,652.33	39,556,594.16	**192,877,470.85**
3	March	25,818,139.16	26,386,099.60	4,863,652.33	39,556,594.16	**96,624,485.25**
4	April	72,846,865.15	29,386,099.60	4,863,652.33	39,556,594.16	**146,653,211.24**
5	May	2,701,976.89	26,386,099.60	4,863,652.33	39,556,594.16	**73,508,322.98**
6	June	30,615,281.51	29,386,099.60	4,863,652.33	39,556,594.16	**104,421,627.60**
7	July	11,120,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**81,926,346.09**
8	August	30,367,421.75	29,386,099.60	4,863,652.33	39,556,594.16	**104,173,767.84**
9	September	37,793,900.00	26,386,099.60	4,863,652.33	39,556,594.16	**108,600,246.09**
10	October	28,651,167.93	29,386,099.60	4,863,652.33	39,556,594.16	**102,457,514.02**
11	November	77,916,327.08	26,386,099.60	4,863,652.33	39,556,594.16	**148,722,673.17**
12	December	94,210,369.91	29,386,099.60	4,863,652.33	39,556,594.16	**168,016,716.00**
	Total	**605,715,983.54**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,491,392,136.62**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	6,000.00	386,308.01
	February	0.00	502,758.01
	March	650,000.00	406,158.01
	April	450,000.00	1,500.00
	May	275,000.00	304,000.00
	June	0.00	66,500.00
	July	55,000.00	91,000.00
	August	0.00	85,500.00
	September	0.00	117,650.00
	October	1,102,620.00	72,550.00
	November	0.00	5,919,994.00
	December	0.00	145,540.00
	Total	**2,538,620.00**	**8,099,458.03**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF OHAJI/EGBEMA

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

OHAJI/ EGBEMA LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Ohaji Egbema Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Ohaji Egbema Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Ohaji Egbema Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Ohaji Egbema Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF OHAJI /EGBEMA LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Ohaji Egbema Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards. The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofOhaji Egbema Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Ohaji Egbema Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu, MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

OHAJI EGBEMALOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,997,081,714.00	Statutory Allocation from JAAC	1	1,322,455,963.93	786,662,904.25
132,871,217.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
34,675,000.00	Capitation Rate		0.00	0.00
86,000,000.00	Property Rate		0.00	0.00
182,350,000.00	Licenses, Fines, Fees and Royalty		1,045,850.00	2,318,050.00
30,800,000.00	Earnings from Commerce		12,500.00	0.00
2,440,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,000,090,000.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
4,466,307,931.00	**Total IGR**		1,058,350.00	2,318,050.00
	Total Inflow from Operating Activities (A)		1,323,514,313.93	788,980,954.25
	Payments:			
583,633,453.00	Personnel Cost	5	610,179,143.36	603,817,456.23
7,500,000.00	Overhead Cost	6	56,866,065.14	97,093,030.28
0.00	Sec. Vote	7	29,908,500.00	9,955,000.00
0.00	Integrated Farm Projects	8	0.00	222,500.00
3,762,997,467.00	Capital Expenditure	9	626,061,259.26	98,475,850.70
0.00	Interest Payment		0.00	0.00
4,354,130,920.00	**Total Outflow from Operating Activities (B)**		**1,323,014,967.76**	**809,563,837.21**
112,177,011.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**499,346.17**	**(20,582,882.96)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00

0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		499,346.17	**(20,582,882.96)**
0.00	**Cash and its Equivalent as at 1/1/18**		**3,138,542.55**	**23,713,425.51**
0.00	**Cash and its Equivalent as at 31/12/18**		**3,629,888.72**	**3,130,542.55**

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	0.00	746,205.65
Bank	11	3,629,888.72	2,384,336.90
Total Liquid Assets (A)		**3,629,888.72**	**3,130,542.65**
Investments and Other Cash Assets			
Salary Advance	12	2,357,544.65	2,357,544.65
Imprest	13	16,915,000.00	16,915,000.00
Service Advance	14	566,975,691.27	426,002,496.76
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**586,248,235.92**	**445,275,041.41**
TOTAL ASSETS C = (A + B)		**589,878,124.64**	**448,405,583.96**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		539,915,931.31	398,443,390.63
Unremitted Deductions	15	47,321,449.48	47,321,449.48
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**587,237,380.79**	**445,764,840.11**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	2,640,743.85	2,640,743.85
Total Other Liabilities (F)		**2,640,743.85**	**2,640,743.85**
TOTAL LIABILITIES G = (D + E +F)		589,878,124.64	**448,405,583.96**

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
402,494,220.29	**OPENING BALANCE 1/1/18**		**398,443,390.63**	**0.00**	**0.00**	**0.00**	**(398,443,390.63)**
	ADD REVENUE:						
	ALLOCATIONS						
786,662,904.25	Statutory Allocation from JAAC	1	1,322,455,963.93	2,997,081,714.00	2,997,081,714.00	0.00	
0.00	State Government IGR	2	0.00	132,871,217.00	132,871,217.00	0.00	
	INTERNALLY GENERATED REVENUE (IGR)	3					
	Capitation Rate		0.00	34,675,000.00	34,675,000.00	0.00	2,560,301,903.15
	Property Rate		0.00	86,000,000.00	86,000,000.00	0.00	132,871,217.00
	Licenses, Fines, Fees and Royalty		1,000,350.00	182,350,000.00	182,350,000.00	0.00	34,675,000.00
	Earnings from Commerce		58,000.00	30,800,000.00	30,800,000.00	0.00	86,000,000.00
	Rent on Local Govt. Property		0.00	2,440,000.00	2,440,000.00	0.00	181,307,650.00
	Interest and Repayment		0.00	0.00	0.00	0.00	30,787,500.00
	Dividends		0.00	0.00	0.00	0.00	2,440,000.00
	Grants, Aid and Reimbursement		**0.00**	0.00	0.00	0.00	0.00
	Miscellaneous		**0.00**	1,000,090,000.00	1,000,090,000.00	000	1,000,090,000.00
2,318,050.00	**Total Internally Generated Revenue**		**1,058,350.00**			0.00	
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	0.00	0.00	0.00	0.00
1,191,475,174.54	**Total Revenue (A)**		**1,721,957,704.50**	**4,466,307,931.00**	**4,466,307,931.00**	0.00	**4,028,469,770.15**
	EXPENDITURE						
603,817,456.23	Personnel Cost	5	610,179,143.36	583,633,453.00	583,633,453.00	0.00	384,451,332.83
100,738,476.98	Overhead Cost	6	62,423,570.63	7,500,000.00	7,500,000.00	0.00	(14,780,700.00)
88,475,850.70	Capital Expenditure	9	509,439,059.26	3,762,997,467.00	3,762,997,467.00	0.00	3,711,122,467.00
793,031,783.91	**Total Expenditure (B)**		**1,182,041,773.25**	**4,354,130,920.00**	**4,354,130,920.00**	**0.00**	**4,080,793,099.83**
398,443,390.63	**OPERATING BALANCE**		**539,915,931.31**	**112,177,011.00**	**112,177,011.00**	0.00	**(52,323,329.68)**
	APPROPRIATIONS/TRANSFERS						
398,443,390.63	Transfer to Capital Development Fund		539,915,931.31			0.00	
398,443,390.63	Closing Balance		**539,915,931.31**			0.00	

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
33,172,558.07	**Opening Balance**		**343,140,098.00**	**0.00**	**0.00**	**0.00**	**(343,140,098.00)**
	ADD REVENUE						
398,443,390.63	**Transfer From Consolidated Revenue Fund**		539,915,931.31	0.00	0.00	0.00	(598,849,597.94)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
431,615,948.70	**TOTAL REVENUE**		**883,056,029.31**	**0.00**	**0.00**	**0.00**	**(883,056,029.31)**
	LESS CAPITAL EXPENDITURE						
88,475,850.70	**Capital Expenditure Sector**	9	509,439,059.26	3,762,997,461.00	3,762,997.461.00	0.00	3,253,558,401.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
88,475,850.70	**TOTAL CAPITAL EXPENDITURE**		509,439,059.26	3,762,997,461.00	3,762,997.461.00	0.00	3,253,558,401.74
	Adjustments for Movements in Public Debts						
343,140,098.00	**Closing Balance**		373,616,970.05				

OHAJI EGBEMA LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS		2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,322,455,963.93	2,723,924,668.00	1,401,468,704.07	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	0.00	0.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	0.00	0.00	
	Total (Gross) JAAC Allocation to the Local Government		1,323,455,963.93	**2,723,924,668.00**	1,401,468,704.07	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	273,157,046.00	273,157,046.00	
	Total Value Added Tax		**0.00**	**273,157,046.00**	**273,157,046.00**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	132,871,217.00	132,871,217.00
	Total State Government Internally Generated Revenue	**0.00**	**132,871,217.00**	**132,871,217.00**
3	**C - INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	20,000,000.00	(20,000,000.00)
	Arrears of Capitation Rate	0.00	14,675,000.00	(14,675,000.00)
	Sub-Total Capitation Rate	**0.00**	**34,675,000.00**	**34,675,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	60,000,000.00	60,000,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Station	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	26,000,000.00	26,000,000.00
	Arrears of Property Rate	0.00	0.00	0.00
	Sub-Total Property Rate	**0.00**	**86,000,000.00**	**86,000,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	0.00	0.00
	Obstruction and Nuisance Fees	0.00	2,000,000.00	(2,000,000.00)
	Bicycle License Fess	0.00	200,000.00	(200,000.00)
	Liquor License (Wine/ Beer)	0.00	100,000.00	(100,000.00)
	Native Liquor License	0.00	10,000.00	(10,000.00)
	Wheelbarrow License Fees	0.00	45,000.00	(45,000.00)
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	100,000.00	(100,000.00)
	Buses/Commercial Vehicles Emblems	0.00	2,000,000.00	(2,000,000.00)
	Registration of Buses Commercial Vehicles	0.00	1,000,000.00	(1,000,000.00)
	Operational Business Permit	0.00	6,000,000.00	(6,000,000.00)
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	200,000.00	(200,000.00)
	Kiosk License Fees	0.00	300,000.00	(300,000.00)
	Bakery House License Fees	0.00	500,000.00	(500,000.00)
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting Licenses Fees	0.00	500,000.00	(500,000.00)
	Customary Marriage Registration Fees	5,000.00	1,000,000.00	(1,000,000.00)
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment /Drumming Fees	0.00	500,000.00	(500,000.00)
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph Licenses Fees	0.00	395,000.00	(395,000.00)
	Naming of Street Registration Fees	0.00	0.00	0.00
	Death Certificate Fees	1,000.00	5,000,000.00	(4,999,000.00)
	Radio/Television License Fees	0.00	1,250,000.00	(1,250,000.00)
	Clubs, Cultural and Social Organization Registration Fees	5,000.00	250,000.00	(250,000.00)
	Identification/Oath Fees	96,000.00	1,500,000.00	(1,500,000.00)
	Dislodging Septic Tank License Fees	0.00	500,000.00	(500,000.00)
	Earning from Environmental Sanitation Services	0.00	21,000,000.00	(21,000,000.00)
	Poundage Fees/Sales of Strayed Animal	0.00	2,000,000.00	(2,000,000.00)
	Registration of Birth Certificate	5,000.00	5,000,000.00	(4,999,000.00)

	Dispensary Fees	0.00	4,000,000.00	(4,000,000.00)
	Maternity Fees	895,150.00	25,000,000.00	(25,000,000.00)
	Registration of Cases	33,700.00	0.00	(33,700.00)
	Card Fees	5,000.00	0.00	(1,500.00)
	Cart License	0.00	500,000.00	(500,000.00)
	Dane Gun License	0.00	1,500,000.00	(1,500,000.00)
	Dried fish and meat License	0.00	250,000.00	(250,000.00)
	Fishing Permit	0.00	250,000.00	(250,000.00)
	Hawkers Permit	0.00	1,000,000.00	(1,000,000.00)
	Hunting Permit	0.00	500,000.00	(500,000.00)
	Produce buying License	0.00	1,500,000.00	(1,500,000.00)
	Trade Permit Licenses	0.00	1,500,000.00	(1,500,000.00)
	License of Computer Base Business	0.00	2,500,000.00	(2,500,000.00)
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	0.00	4,000,000.00	(4,000,000.00)
	Tender Fees	0.00	4,000,000.00	(4,000,000.00)
	Building Plan Checking fees	0.00	5,000,000.00	(5,000,000.00)
	Sand Excavation Fees	0.00	5,000,000.00	(5,000,000.00)
	Cottage Industry Fees	0.00	100,000.00	(100,000.00)
	Oil Processing/Kernel Cracking Machine Fees	0.00	50,000,000.00	(50,000,000.00)
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	1,000,000.00	(1,000,000.00)
	Ingredient Grinding License Fees	0.00	300,000.00	(300,000.00)
	Painting Spraying and Sign Writing Workshop Fees	0.00	300,000.00	(300,000.00)
	Welding Machine License Fees	0.00	500,000.00	(500,000.00)
	Electronics Radio/Television Workshop License Fees	0.00	1,000,000.00	(1,000,000.00)
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	3,000,000.00	(3,000,000.00)
	Battery Charger License Fees	0.00	0.00	0.00
	Printing Press License Fees	0.00	0.00	0.00
	Vulcanizer License Fees	0.00	500,000.00	(500,000.00)
	Panel Beater License Fees	0.00	0.00	0.00
	Motor Spare Parts Licenses	0.00	500,000.00	(500,000.00)
	Clock /Watch Repair License Fees	0.00	100,000.00	(100,000.00)
	Registration of Laundries and Dry Cleaners License Fees	0.00	1,000,000.00	(1,000,000.00)
	Motor Mechanical Workshop License Fees	0.00	1,000,000.00	(1,000,000.00)
	Building Material License Fees	0.00	500,000.00	(500,000.00)
	Surface Kerosene Tank License Fees	0.00	300,000.00	(300,000.00)
	Photocopying and Document Service License Fees	0.00	500,000.00	(500,000.00)
	Block Making with Machine License Fees	0.00	400,000.00	(400,000.00)
	Sewing Institute License Fees	0.00	500,000.00	(500,000.00)
	Hair Dressing/Barbing Salon License Fees	0.00	1,000,000.00	(1,000,000.00)
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing Salon License Fees	0.00	1,000,000.00	(1,000,000.00)
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	2,000,000.00	(2,000,000.00)
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sales of Stores Fees	0.00	500,000.00	(500,000.00)
	Survey and Plot Fees	0.00	1,000,000.00	(1,000,000.00)
	Approved Building Plan Fee	0.00	4,000,000.00	(4,000,000.00)
	Mortgage Sub-Licenses Survey Fees	0.00	1,000,000.00	(1,000,000.00)
	Customary Right of Occupancy Fees	0.00	2,500,000.00	(2,500,000.00)
	Building Plan Inspection Fees	0.00	0.00	0.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**1,045,850.00**	**182,360,000.00**	**(181,307,650.00)**
3.4	**EARNINGS FROM COMMERCE:**			

	Market Toll/Stallage Fees	8,500.00	3,000,000.00	2,991,500.00
	Motor Park Toll	0.00	12,000,000.00	12,000,000.00
	Shops /Shopping Centre Fees	0.00	300,000.00	300,000.00
	Centre Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	500,000.00	500,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	10,000,000.00	10,000,000.00
	Earnings from Agricultural Undertakings	4,000.00	4,500,000.00	4,496,000.00
	Earnings from Sales of Water with Tankers	0.00	500,000.00	500,000.00
	Earnings from Commercial Undertaking	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**12,500.00**	**30,800,000.00**	**3,787,500.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	1,440,000.00	1,440,000.00
	Rent on Other Local Government Buildings	0.00	1,000,000.00	1,000,000.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**2,440,000.00**	**2,440,000.00**
3.6	**INTEREST &REPAYMENTS:**			
3.6.1	**INTEREST &REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**

	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	102,000.00	7,150,000.00	7,048,000.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**102,000.00**	**1,007,150,000.00**	**1,007,048,000.00**
	Grand Total Internally Generated Revenue	**1,058,350.00**	**1,086,770,400.00**	**1,085,712,050.00**
4	**OTHER REVENUE SOURCE:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	12,124,973.58	60,000,000.00	47,875,026.42
	The Legislative	4,186,000.00	45,000,000.00	40,814,000.00
	Community Government Councils	0.00	20,000,000.00	20,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**16,310,973.58**	**125,000,000.00**	**108,689,026.42**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	39,642,175.12	77,961,780.00	38,319,604.88
	Finance	30,705,017.35	55,753,060.00	25,048,042.65
	Medical and Health	58,825,314.59	96,211,580.00	37,386,265.41
	Planning Research and Statistics	2,828,340.86	14,034,820.00	11,206,479.14
	Agricultural and Natural Resources	17,720,550.29	39,600,650.00	21,880,099.71
	Works, Transport and Housing	13,205,665.24	34,026,520.00	20,820,854.76
	Information, Education and Social Welfare	13,093,486.39	25,927,870.00	12,834,383.61
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**587,017,573.03**	**343,516,280.00**	**243,501,293.03**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	1,892,000.00	2,713,253.00	821,253.00
	NYSC Corp Member	1,293,200.00	1,000,000.00	(293,200.00)
	Postal Agents	475,200.00	0.00	4,752,299.00
	Disabled Persons	0.00	0.00	0.00
	IT Students/Med. Wives	1,343,600.00	800,000.00	(543,2000)
	Road Cleaners	0.00	0.00	0.00
	Casual Security men	1,846,597.32	2,660,000.00	813,402.68
	Total Miscellaneous	**6,850,597.32**	**7,173,253.000**	**322,655.68**
5.3	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	423		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	17		
	Total Number of Employees at the End of the Year	**406**		
6	**OVERHEAD COST:**			

6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	742,700.00	1,500,000.00	(757,300.00)
	Utility Services	0.00	0.00	0.00
	Telephone and Postal Services	0.00	0.00	0.00
	Stationery and Printing	271,168.00	500,000.00	228,832.00
	Maintenance of Office Furniture and Equipment	9,922,632.00	1,500,000.00	(8,422,632.00)
	Maintenance of Vehicle and Capital Assets	0.00	0.00	0.00
	Consultancy and Professional Services	50,000.00	0.00	(50,000.00)
	Training, Staff Development and Welfare	509,500.00	1,500,000.00	990,500.00
	Entertainment and Hospitality	4,424,700.00	1,500,000.00	(2,924,700.00)
	Miscellaneous Expenses	6,360,000.00	1,000,000.00	5,360,000.00
	Provision of Service Materials	0.00	0.00	0.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Function	**62,423,570.63**	**7,500,000.00**	**54,923,570.63**
	Previous Year's retired Advance	5,557,505.49	0.00	5,557,505.49
	Grand Total	56,866,065.14	7,500,000.00	49,366,065.00
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	5,236,732.00	2,500,000.00	(2,736,732.00)
	Administration	1,323,200.00	1,500,000.00	176,800.00
	Finance	1,000,168.00	1,000,000.00	(168.00)
	Medical and Health	810,000.00	1,000,000.00	190,000.00
	Planning Research and Statistics	0.00	0.00	0.00
	Agricultural and Natural Resources	6,360,000.00	1,000,000.00	5,360,000.00
	Works, Transport and Housing	7,550,600.00	500,000.00	(7,050,600.00)
	Information, Education and Social Welfare	0.00	0.00	0.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Sector (Department)	**62,423,570.63**	**7,500,000.00**	**54,923,570.63**
7	SEC. VOTE			
	Sub-Total Sec. Vote	**29,908,500.00**	**0.00**	**29,908,500.00**
8	**INTEGRATED FARM PROJECT**			
	Sub-Total Integrated Farm Project	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Constr., of roads & road grading	46,375,000.00	1,302,569,000.00	1,256,194,000.00
	Purchase of vehicles	5,500,000.00	50,000,000.00	44,500,000.00
	Rehabilitation of Market	0.00	0.00	0.00
	Other capital projects	23,027,800.00	2,410,428,467.00	2,410,428,467.00
	Local Govt. Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**509,439,059.26**	**3,762,997,467.00**	**3,253,558,407.74**
	Unretired Advances	**116,622,200.00**	**0.00**	**116,622,200.00**
	Grand Total Capital Expenditure	**626,061,259.26**	**3,762,997,467.00**	**3,136,936,207.74**

	LIQUID ASSETS			**2018** **₦'m**	**2017** **₦'m**
	CASH BALANCE:				
10	Cash-at-Hand			0.00	746,205.15
	Sub-Total Cash			**0.00**	**746,205.15**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Eco Bank Plc.	Salary Account	4292092388	336.59	1,905,376.68
	2. Eco Bank Plc.	Salary Account	4292046226	6,128.09	6,128.09
	3. Eco Bank Plc.	Not Disclosed	235297217	153,157.13	153,157.13
	4. FCMB Plc.	Not Disclosed	Not Stated	146,780.00	146,780.00
	5. UBA Plc.	Not Disclosed	-do-	118,955.00	118,955.00
	6. UBA Plc.	Not Disclosed	-do-	53,940.00	53,940.00
	7. Zenith Bank Plc.	Rescue Mission Project Account	1015972340	2,534,824.50	0.00
	8. Eco Bank Plc.	Rescue Mission Project Account	5093079910	271,309..94	0.00
	9. Eco Bank Plc.	Rescue Mission Project Account	5095079549	344,457.47	0.00
	Sub-Total Bank			**3,629,888.72**	**2,384,336.90**
	Grand Total Liquid Assets			**3,629,888.72**	**3,130,542.55**
12	**SALARY ADVANCE**				
1	**Akpugo Justina**			**(11.45)**	**(11.45)**
2	**Enyia John**			**(51.600.00)**	**(51.600.00)**
3	**Uzu Irene**			**(33,156.39)**	**(33,156.39)**
4	**Ugboma Eucheria**			**(20,329.00)**	**(20,329.00)**
5	**Oggara Jovita**			**(33,217.60)**	**(33,217.60)**
6	**Onyenwoke Fidelia**			**(14,531.12)**	**(14,531.12)**
7	**Maduawuchi C.C.**			**5,445.00**	**5,445.00**
8	**Ozoegbula Cyrian**			**12,920.00**	**12,920.00**
9	**Omogwu A.C.**			**(21,000.00)**	**(21,000.00)**
10	**Adionye Miriam**			**(14,891.16)**	**(14,891.16)**
11	**Nwokelukwu S.J.**			**(128,777.98)**	**(128,777.98)**
12	**Njoku Gregory**			**(116,256.00)**	**(116,256.00)**
13	**Chukwuemeka Chikezie**			**(551.66)**	**(551.66)**
14	**Ononiwu R.C.**			**4,772.39**	**4,772.39**
15	**Anuchie Olivia Ijeoma**			**59,910.00**	**59,910.00**
16	**Nwosu Benjamin**			**72,749.05**	**72,749.05**
17	**Adindu David**			**(6,203.22)**	**(6,203.22)**
18	**Otunne Christian**			**(2,000.00)**	**(2,000.00)**
19	**Otunne Ethelbert**			**(7,200.00)**	**(7,200.00)**
20	**Onyewoke Paul**			**(3,000.00)**	**(3,000.00)**
21	**Onyenwoke Marcel**			**5,779.00**	**5,779.00**
22	**Ikutegbe Felicia**			**3.74**	**3.74**
23	**Nwachukwu A.N.**			**(30,000.00)**	**(30,000.00)**
24	**Eze Chinyere**			**(1,714.00)**	**(1,714.00)**

25	**Chukwu Charles**	**(39,924.00)**	**(39,924.00)**
26	**Nduka Victor C.**	**(36,890.74)**	**(36,890.74)**
27	**Ojinji Livinus**	**51.74**	**51.74**
28	**Mbaso Chinyere**	**8,932.12**	**8,932.12**
30	**Nwakwe Obinna**	**26,664.91**	**26,664.91**
31	**Odumaya Leticia**	**1,675.99**	**1,675.99**
32	**Ndukwu Rita**	**4,482.39**	**4,482.39**
33	**Umeh Emmanuel**	**(26,579.00)**	**(26,579.00)**
34	**Ethelbert Charity**	**(4,056.26)**	**(4,056.26)**
35	**Anoruo Goodluck**	**(6,126.34)**	**(6,126.34)**
36	**Nwokeji E. N.**	**(63,108.00)**	**(63,108.00)**
37	**Uwaleke G.C.**	**1,539.00**	**1,539.00**
38	**Okpara Damian**	**277,168.00**	**277,168.00**
39	**Nwokeocha Val**	**(1,000.00)**	**(1,000.00)**
40	**Osekwu Peter**	**(24,000.00)**	**(24,000.00)**
41	**Ejiekwu Godwin**	**(277.61)**	**(277.61)**
42	**Ihekire Henry**	**1,951.50**	**1,951.50**
43	**Nkem John Okey**	**32,830.20**	**32,830.20**
44	**Amuto Sabastine**	**25,173.88**	**25,173.88**
45	**Eluma Celestine**	**2,454.06**	**2,454.06**
46	**Azum Emmanuel**	**77,613.57**	**77,613.57**
47	**Willy Celestine**	**17,903.00**	**17,903.00**
48	**Nwasoro Richard**	**37,577.20**	**37,577.20**
49	**Amadi Vitalis**	**56,324.70**	**56,324.70**
50	**Iwejuo Chinwe N.**	**26.00**	**26.00**
51	**Mara Nicodemus**	**1,659.00**	**1,659.00**
52	**Ozor Mary Ann**	**(1,372.00)**	**(1,372.00)**
53	**Harcourt Stella**	**27,573.00**	**27,573.00**
54	**Okereke Israel**	**20,676.00**	**20,676.00**
55	**Ndinemenu Don. C.**	**(39,000.00)**	**(39,000.00)**
56	**Adibuo Felicia**	**30,834.28**	**30,834.28**
57	**Igwebuike Kyrian**	**59,913.00**	**59,913.00**
58	**Uwaleke Georgiana**	**66,284.00**	**66,284.00**
59	**Ubechu Martins**	**825,337.00**	**825,337.00**
60	**Ndukwu Chigozie**	**(2,000.00)**	**(2,000.00)**
61	**Nwosu Augustine**	**1,124.50**	**1,124.50**
62	**Hon. Chris Araga**	**100,000.00**	**100,000.00**
63	**Akuwudike B. C.**	**147,831.00**	**147,831.00**
64	**Anokwuru Kenneth**	**70,279.61**	**70,279.61**
65	**Chimaokwu Vivian**	**(3,000.00)**	**(3,000.00)**
66	**Ojemba Nkechinyere**	**(56,000.00)**	**(56,000.00)**
67	**Nwanoro Eric**	**(2,562.29)**	**(2,562.29)**
68	**Odunze, R. A.**	**(150,520.00)**	**(150,520.00)**
69	**Melar Mercy**	**(25,793.00)**	**(25,793.00)**
70	**Odom Chidi**	**197,740.00**	**197,740.00**
71	**Orji, L. E.**	**(134,000.00)**	**(134,000.00)**
72	**Ogechi Agha**	**(29,000.00)**	**(29,000.00)**
73	**Anokwuru Chidiebere**	**24,014.00**	**24,014.00**
74	**Emeka Mbah**	**(13,000.00)**	**(13,000.00)**
75	**Ify Paschal**	**68,360.40**	**68,360.40**
76	**Nwakaibea Helen**	**653.00**	**653.00**

77	**Maduakolam John**	**5,102.00**	**5,102.00**
78	**Ogomegbulam A. L.**	**26,876.76**	**26,876.76**
79	**Offor D. E.**	**160,596.00**	**160,596.00**
80	**Nwikeji Elizabeth**	**59,910.00**	**59,910.00**
81	**Opara Anozie E. C.**	**(59,910.00)**	**(59,910.00)**
82	**Elusike Henry**	**32,676.39**	**32,676.39**
83	**Okere Emmanuel .K.**	**70,671.00**	**70,671.00**
84	**Opara Reginald**	**37,929.00**	**37,929.00**
85	**Echebima Adoku**	**(3,000.00)**	**(3,000.00)**
86	**Mgbedu Chizoba**	**10.00**	**10.00**
87	**Nwokwukwu Sabastine**	**148,984.11**	**148,984.11**
88	**Onumegbu Angela**	**286.00**	**286.00**
89	**Ikpo Chidiebere**	**157,365.36**	**157,365.36**
90	**Amadi Albanus**	**40,203.00**	**40,203.00**
91	**Onyema Chikodi**	**15,540.76**	**15,540.76**
92	**Amadi Hillary**	**23,895.00**	**23,895.00**
93	**Emeribe M. C.**	**48,978.00**	**48,978.00**
94	**Agwata Jonathan**	**42,822.00**	**42,822.00**
95	**Ojenya Collins**	**30,182.76**	**30,182.76**
96	**Opara Elizabeth**	**(50,000.00)**	**(50,000.00)**
97	**Ihejirika N.E.C**	**(25,000.00)**	**(25,000.00)**
98	**Umeli Ernest**	**(2,000.00)**	**(2,000.00)**
99	**Amadi Agatha**	**(2,000.00)**	**(2,000.00)**
100	**Irodi Eugene**	**24,200.00**	**24,200.00**
101	**Orji Godwin**	**(5,000.00)**	**(5,000.00)**
102	**Okanne Premius**	**33,000.00**	**33,000.00**
103	**Anunobi Benedicta**	**25,812.00**	**25,812.00**
104	**Okiro Edwin**	**27,573.00**	**27,573.00**
105	**Uzokwe Eric**	**23,964.00**	**23,964.00**
106	**Asonuema Constance**	**392.08**	**392.08**
107	**Ohaegbula Dorathy**	**23,265.00**	**23,265.00**
108	**Onitsha Anthony**	**10,000.00**	**10,000.00**
109	**Nwosu Happiness**	**(6,000.00)**	**(6,000.00)**
110	**Barr. Ojiaku Goodness**	**59,900.00**	**59,900.00**
111	**Anolu Evarest**	**27,572.40**	**27,572.40**
112	**Amuto Sabastine**	**41,688.66**	**41,688.66**
113	**Ojenya Vitus**	**27,572.40**	**27,572.40**
114	**Iwuagwu Cornelius**	**29,982.81**	**29,982.81**
115	**Amadi F.C.**	**21,110.25**	**21,110.25**
116	**Ubah Eugene**	**34,816.50**	**34,816.50**
117	**Okoro Edwin**	**(33,000.00)**	**(33,000.00)**
118	**Ohaeghule Dorathy**	**(22,000.00)**	**(22,000.00)**
119	**Okanne Premius**	**(12,000.00)**	**(12,000.00)**
120	**Agor Peter**	**36,000.00**	**36,000.00**
121	**Sundry Staff**	**(5,000.00)**	**(5,000.00)**
	Total Salary Advance	**2,357,544.65**	**2,357,544.65**
13	**IMPREST:**		
1	**Nze Dimkpa Enyia**	**900,000.00**	**900,000.00**
2	**Amadi, K.I. (DAGS)**	**1,000,000.00**	**1,000,000.00**

3	**Offor, Anthony N.**	**450,000.00**	**450,000.00**
4	**Uwakwem I.A.M.**	**490,000.00**	**490,000.00**
5	**Akuchie D.O.**	**700,000.00**	**700,000.00**
6	**Nwokeforo Amarachi**	**490,000.00**	**490,000.00**
7	**Okeke F.U.C.**	**970,000.00**	**970,000.00**
8	**Ohayagha Edith**	**60,000.00**	**60,000.00**
9	**Osuji S.S.C.**	**760,000.00**	**760,000.00**
10	**Ebere F.S.E.**	**200,000.00**	**200,000.00**
11	**Onwuzuruigbo Damian**	**190,000.00**	**190,000.00**
12	**Ibe Anthony**	**300,000.00**	**300,000.00**
13	**Agor Peter**	**485,000.00**	**485,000.00**
14	**Amadi Hilary**	**30,000.00**	**30,000.00**
15	**Iwu S.C.**	**40,000.00**	**40,000.00**
16	**Okwodu Nicholas**	**40,000.00**	**40,000.00**
17	**Obilor Iyke**	**40,000.00**	**40,000.00**
18	**Ihueze Simeon**	**40,000.00**	**40,000.00**
19	**Uwakwe Iyke Prince**	**40,000.00**	**40,000.00**
20	**Uloma Matthew**	**40,000.00**	**40,000.00**
21	**Onyenwoke Ifeanyi**	**40,000.00**	**40,000.00**
22	**Ogbonna Chris**	**40,000.00**	**40,000.00**
23	**Ezekwe Peter**	**40,000.00**	**40,000.00**
24	**Omani Innocent**	**40,000.00**	**40,000.00**
25	**Opara Vitalis**	**40,000.00**	**40,000.00**
26	**Uchegbu Cajetan**	**40,000.00**	**40,000.00**
27	**Maduka Andrew Dino**	**40,000.00**	**40,000.00**
28	**Igwe P.B.**	**175,000.00**	**175,000.00**
29	**Chukwu C.E.**	**30,000.00**	**30,000.00**
30	**Meffor Gideon**	**300,000.00**	**300,000.00**
31	**Amadi Ebenezer (Hon.)**	**6,400,000.00**	**6,400,000.00**
32	**Chidi Odom**	**400,000.00**	**400,000.00**
33	**P.B. Igwe**	**275,000.00**	**275,000.00**
34	**Ifeanyi Anaele**	**275,000.00**	**275,000.00**
35	**Nick E. Obinatu**	**500,000.00**	**500,000.00**
36	**E.C. Okere**	**830,000.00**	**830,000.00**
37	**Mbagwu Nkeiru**	**150,000.00**	**150,000.00**
	-Total Imprest	**16,915,000.00**	**16,915,000.00**
14	**SERVICE ADVANCE**		
	PROJECT ADVANCE:		
14.1	**INTEGRATED FARM PROJECT**		
	a. Ekeruo A.C.	**2,553,200.00**	**2,553,200.00**
	b. Joseph Evangelista O.	**1,906,500.00**	**1,906,500.00**
	c. Igwe B.P.	**30,000.00**	**30,000.00**
	Sub-Total Integrated Farm Project	**4,459,700.00**	**4,459,700.00**
14.2	**RECONSTRUCTION OF MARKET**		
	a. Engr. Akuchie D.O.	**26,600,000.00**	**0.00**
	Sub-Total Reconstruction of Market	**26,600,000.00**	**0.00**

14.3	**GRADING OF RURAL ROADS:**		
	a. Engr. Akuchie D.O.	**123,170,000.00**	**10,120,000.00**
	Sub-Total Construction of Drainage Roads/Culverts	**123,170,000.00**	**10,120,000.00**
14.4	**RENOVATION OF BUILDINGS**		
	a. Nze Dimkpa Enyia	**15,000,000.00**	**15,000,000.00**
	b. Engr. Akuchie D.O.	**5,300,000.00**	**5,300,000.00**
	c. Okorojiaku Nlemchukwu D.	**500,000.00**	**500,000.00**
	d. Chief Mefor Gideon	**500,000.00**	**500,000.00**
	Sub-Total Renovation of Buildings	**21,300,000.00**	**21,300,000.00**
14.5	**PERSONAL ADVANCES:**		
1	**Adindu David**	**274,000.00**	**274,000.00**
2	**Ekweni Lawrence**	**10,000.00**	**10,000.00**
3	**Nwanoro Eric**	**274,000.00**	**274,000.00**
4	**Barr. I.G. Ojiaku**	**6,235,000.00**	**6,235,000.00**
5	**Odom E. Chidi**	**9,323,000.00**	**9,323,000.00**
6	**Hon. H.C.N. Harcourt**	**5,550,000.00**	**5,550,000.00**
7	**Lolo Chinyere Harcourt**	**200,000.00**	**200,000.00**
8	**Anyanwu Laz**	**3,569,000.00**	**3,569,000.00**
9	**B.C. Akuwudike**	**1,360,889.72**	**1,360,889.72**
10	**Okoro Reginald**	**3,030,000.00**	**3,030,000.00**
11	**Ononiwu R.C.**	**2,818,000.00**	**2,818,000.00**
12	**Iwu Anthony**	**755,000.00**	**755,000.00**
13	**Engr. Akuchie D.O.**	**63,017,800.00**	**63,017,800.00**
14	**Igwebuike Kyrian**	**755,000.00**	**755,000.00**
15	**Offor D.E.**	**2,775,000.00**	**2,775,000.00**
16	**Irodi Eugene**	**834,000.00**	**834,000.00**
17	**Okpara Damian**	**6,029,650.58**	**6,029,650.58**
18	**Engr. Ossai E.G.U.**	**1,101,000.00**	**1,101,000.00**
19	**Nwokeforo Amarachi**	**1,289,059.00**	**1,289,059.00**
20	**Nwokocha Valentine**	**289,500.00**	**289,500.00**
21	**Maduawuchi C.C.**	**(95,500.00.)**	**(95,500.00.)**
22	**Okere E.C.**	**3,607,800.00**	**3,607,800.00**
23	**Echebima Adaku**	**2,366,400.00**	**2,366,400.00**
24	**Hon. C.E.C. Ikegwuruka**	**5,250,000.00**	**5,250,000.00**
25	**Osekwu P.N.**	**5,000.00**	**5,000.00**
26	**Ndinemenu Dom C.**	**2,003,000.00**	**2,003,000.00**
27	**Amuchie Olivia I.**	**1,195,000.00**	**1,195,000.00**
28	**Chima T.C**	**663,000.00**	**13,000.00**
29	**U.S.A. Ebere Esq**	**40,000.00**	**40,000.00**
30	**Ozoegbula C.I**	**20,000.00**	**20,000.00**
31	**Mara Nichodemus**	**15,000.00**	**15,000.00**
32	**Akpugo Justina**	**5,000.00**	**5,000.00**
33	**Okoro Emeka**	**3,150,000.00**	**3,150,000.00**
34	**Ndubueze Augustine**	**712,000.00**	**712,000.00**
35	**Ogini C.**	**60,000.00**	**60,000.00**
36	**Nwadiozor G.N.**	**125,000.00**	**125,000.00**

37	**Chuks Obodoagwu**	**60,000.00**	**60,000.00**
38	**Ibekwe Banabas**	**30,000.00**	**30,000.00**
39	**Godwin Ekukudor**	**30,000.00**	**30,000.00**
40	**Nwakibea Helen**	**740,000.00**	**740,000.00**
41	**Dr. J.U. Akuchie**	**44,000.00**	**44,000.00**
42	**Agor P.C.**	**1,520,000.00**	**1,520,000.00**
43	**Onitsha Anthony**	**95, 000.00**	**95, 000.00**
44	**Nwosu Cornelia**	**60,000.00**	**60,000.00**
45	**Hon. Stanley Peters**	**4,700,000.00**	**4,700,000.00**
46	**Hon. Anayo Okiro**	**575,000.00**	**575,000.00**
47	**Dr. Emeghara E.E.**	**422,000.00**	**422,000.00**
48	**Obinatu N.E.**	**150,000.00**	**150,000.00**
49	**Ojenta Collins**	**58,900.00**	**58,900.00**
50	**Hon. Ogbuji Ken**	**300,000.00**	**300,000.00**
51	**Hon. Opara Demian**	**150,000.00**	**150,000.00**
52	**Hon. Opara Damian**	**150,000.00**	**150,000.00**
53	**Hon. Silas Ochu**	**350,000.00**	**350,000.00**
54	**Hon. Ariaga Chris**	**872,000.00**	**872,000.00**
55	**Hon. Enyinaya Ngozi**	**350,000.00**	**350,000.00**
56	**Azuka Nwadiaro**	**500,000.00**	**500,000.00**
57	**E.O. Nwanegbo**	**1,908,000.00**	**1,908,000.00**
58	**Hon. Achugbuo H.O.N.**	**101,000.00**	**101,000.00**
59	**Uzoho Sabina**	**10,000.00**	**10,000.00**
60	**Lolo Stella Harcourt**	**3,295,000.00**	**3,295,000.00**
61	**Ogbonna Jerry**	**1,699,100.00**	**1,699,100.00**
62	**Azuwuike C.O.**	**122,000.00**	**122,000.00**
63	**Odor O.C.**	**4,255,000.00**	**4,255,000.00**
64	**Nwasoro Richard**	**20,000.00**	**20,000.00**
65	**Nwagbaraocha C.**	**264,400.00**	**264,400.00**
66	**Nwokeukwu S. J.**	**1,409,000.00**	**1,001,000.00**
67	**Enyia John**	**72,000.00**	**72,000.00**
68	**Nduka Victor**	**1,460,500.00**	**1,460,500.00**
69	**Okere Israel**	**1,480,000.00**	**1,480,000.00**
70	**Hon. Alloy Anale**	**1,527,000.00**	**1,527,000.00**
71	**Hon. Iheagwuam S.N.**	**550,000.00**	**550,000.00**
72	**Hon. Zegus Obiajunwa**	**470,000.00**	**470,000.00**
73	**Hon. Joyce Amadi**	**500,000.00**	**500,000.00**
74	**Ojinji L.E.**	**31,500.00**	**31,500.00**
75	**Obinna Uwakwe**	**770,000.00**	**280,000.00**
76	**Azuka A.N.**	**976,000.00**	**976,000.00**
77	**Njoku Patricia**	**590,000.00**	**100,000.00**
78	**Chief Anayo A. Alozie**	**1,220,000.00**	**1,220,000.00**
79	**Chukwu Charles**	**314,450.00**	**31,200.00**
80	**Okey John**	**9,000.00**	**9,000.00**
81	**Okorie Benjamin**	**2,000.00**	**2,000.00**
82	**Akinlade A.**	**383,250.00**	**100,000.00**
83	**Ogaraku Chimezie**	**1,345,000.00**	**1,345,000.00**
84	**Agudiriya Jonathan**	**100,000.00**	**100,000.00**
85	**Njoku J.C.**	**40,000.00**	**40,000.00**
86	**Ojuka Abigail**	**136,000.00**	**136,000.00**
87	**Lelea Venatius**	**190,000.00**	**190,000.00**

88	**Ozoegbuna Cyprian**	**865,000.00**	**865,000.00**
89	**Irechukwu Kenneth**	**5,733,000.00**	**5,733,000.00**
90	**Ebem Njoku C.C.**	**7,385,000.00**	**7,385,000.00**
91	**Hon. Simeon Ihueze**	**3,220,000.00**	**3,220,000.00**
92	**Nwulu Theodore**	**150,000.00**	**150,000.00**
93	**Enyia Zegus**	**500,000.00**	**500,000.00**
94	**Onunkwo E.E.**	**2,070,000.00**	**2,070,000.00**
95	**Agwata Jonathan**	**2,114,000.00**	**2,114,000.00**
96	**Hon. Ekene Peters**	**200,000.00**	**200,000.00**
97	**Mmanwoke Vincent**	**3,413,650.00**	**3,413,650.00**
98	**Iheanacho R.I.M.**	**320,000.00**	**320,000.00**
98	**Aluo Rapheal**	**5,000.00**	**5,000.00**
99	**Nwokeocha Athan**	**7,000.00**	**7,000.00**
100	**Hon. R. C. Chukwuyere**	**54,599,000.00**	**54,599,000.00**
101	**Nzeoma L. N.**	**140,000.00**	**140,000.00**
102	**Igbo Hilary**	**68,800.00**	**68,800.00**
103	**Chikezie Chukwuemeka**	**6,451,500.00**	**6,451,500.00**
104	**Ifeanyiri Nwoke C. U.**	**15,546,000.00**	**15,546,000.00**
105	**Amadi Albanus**	**965,500.00**	**965,500.00**
106	**Hon. Agnes Enyia**	**1,255,000.00**	**1,255,000.00**
107	**Bioma Emeghara**	**170,000.00**	**170,000.00**
108	**Onyeagwu Anthony**	**245,200.00**	**245,200.00**
109	**Onwuekwe N. U.**	**30,000.00**	**30,000.00**
110	**Emeribe M. C.**	**1,022,000.00**	**1,022,000.00**
111	**Ezinwoke Ignatius**	**340,000.00**	**340,000.00**
112	**Okereke A. N.**	**70,000.00**	**70,000.00**
113	**Onyenwe Ugochukwu**	**10,000.00**	**10,000.00**
114	**Onuigbo Laz**	**550,000.00**	**550,000.00**
115	**Obodo A. I**	**10,000.00**	**10,000.00**
116	**Akpelu Obinna**	**15,000.00**	**15,000.00**
117	**Hon. Stan Okwuosha**	**3,035,371.00**	**3,035,371.00**
118	**Ndinemenu T. C.**	**30,000.00**	**30,000.00**
119	**Chuks Obodoagwu**	**30,000.00**	**30,000.00**
120	**Ikpo Chidiebere**	**82,000.00**	**82,000.00**
121	**Oledika E. N.**	**5,470,000.00**	**5,470,000.00**
122	**Uzu B. C.**	**514,668.00**	**514,668.00**
123	**Anyanwu P. I.**	**104,000.00**	**104,000.00**
124	**Hon. P. O. Egwe**	**2,605,000.00**	**2,605,000.00**
125	**Asonyeme Costance**	**6,000.00**	**6,000.00**
126	**Hon. Amadi J. C.**	**445,000.00**	**445,000.00**
127	**Umeh Peter**	**359,000.00**	**359,000.00**
128	**Amadi Comfort**	**310,000.00**	**310,000.00**
129	**Ekechi Christiana**	**1,207,170.00**	**1,207,170.00**
130	**Hon Chukwu L. O**	**964,277.00**	**964,277.00**
131	**Omai Innocent**	**1,400,000.00**	**1,400,000.00**
132	**Hon.n Ezeocha E. C.**	**1,840,000.00**	**1,840,000.00**
133	**Hon Eziri R. C.**	**750,000.00**	**750,000.00**
134	**Olewuibe Paul**	**900,000.00**	**900,000.00**
135	**Orugbu Benneth**	**81,077.00**	**81,077.00**
136	**Uba J. O.**	**20,000.00**	**20,000.00**
137	**Ozumba, O. E**	**465,000.00**	**465,000.00**

138	**Hon. Nestor Eziuka**	**740,000.00**	**740,000.00**
139	**Hon. Aloysius Chikezie**	**100,000.00**	**100,000.00**
140	**Hon. Ekwugha, L. I.**	**775,000.00**	**775,000.00**
141	**Hon. Mrs. E. Harcourt**	**740,000.00**	**740,000.00**
142	**Aliakor, D. U.**	**680,000.00**	**680,000.00**
143	**Durueke Edward**	**20,000.00**	**20,000.00**
144	**Hon. Alloy Enyinnaya**	**675,000.00**	**675,000.00**
145	**Iwuji Ijeoma (Mrs)**	**297,000.00**	**297,000.00**
146	**Odiga Emmanuel**	**1,328,000.00**	**1,328,000.00**
147	**Nwokeukwu Vitus**	**168,450.00**	**168,450.00**
148	**Ezinwoke Chukwuma**	**20,000.00**	**20,000.00**
149	**Nwachukwu Ezinwoke**	**60,000.00**	**60,000.00**
150	**Ozor, D. A.**	**6,733,000.00**	**6,733,000.00**
151	**Emmanuel Nwogu**	**30,000.00**	**30,000.00**
152	**Hon. Sunday Chukwu**	**370,000.00**	**370,000.00**
153	**Rev. Sunday Chukwu**	**370,000.00**	**370,000.00**
154	**Hon. Goddy Obodo**	**370,000.00**	**370,000.00**
155	**Meffor Sandra I (Mrs)**	**370,000.00**	**370,000.00**
156	**L. N. Uzowuru**	**100,000.00**	**100,000.00**
157	**H. I. Duru**	**65,650.00**	**65,650.00**
158	**Prince Uwakwe Victor**	**30,000.00**	**30,000.00**
159	**Njoku Jacinta**	**20,000.00**	**20,000.00**
160	**Nduka Victor C.**	**530,000.00**	**530,000.00**
161	**Okoro J. N.**	**25,320.00**	**25,320.00**
162	**I. O. Okoro**	**88,000.00**	**88,000.00**
163	**Mbah Emeka**	**10,000.00**	**10,000.00**
164	**Agwata Jacinta N.**	**238,100.00**	**238,100.00**
165	**Hon. (Eng) Tony Uzokwe**	**802,000.00**	**802,000.00**
166	**Ifeoma Anyanwu**	**(29,000.00)**	**(29,000.00)**
167	**Chukwu Comfort**	**20,000.00**	**20,000.00**
168	**Anokwuru Chidiebere**	**20,000.00**	**20,000.00**
169	**Anusiem Pauline**	**380,000.00**	**380,000.00**
170	**Uwalaka A. I.**	**92,500.00**	**92,500.00**
171	**Hon. Uba H. O.**	**740,000.00**	**740,000.00**
172	**Henry Eluesike**	**1,400.00**	**1,400.00**
173	**Obinna Akpelu**	**15,000.00**	**15,000.00**
174	**Opara Elizabeth**	**252,945.00**	**252,945.00**
175	**Oloko R. A.**	**600,000.00**	**600,000.00**
176	**Muoneke J. C.**	**210,000.00**	**210,000.00**
177	**Hon. Igwe Chidi**	**101,000.00**	**101,000.00**
178	**Okochi, Fab. U.**	**150,000.00**	**150,000.00**
179	**E. E. Atta**	**50,000.00,**	**50,000.00,**
180	**Nwosu C.C.**	**20,000.00**	**20,000.00**
181	**Charles Ibiakor**	**110,000.00**	**110,000.00**
182	**Uwalake V. C.**	**20,000.00**	**20,000.00**
183	**Hon. Amadi Ebenezer**	**850,000.00**	**850,000.00**
184	**Donatus Ihejirika**	**70,000.00**	**70,000.00**
185	**Omukoro David**	**70,000.00**	**70,000.00**
186	**E. C. Esugwu (Esq)**	**40,000.00**	**40,000.00**
187	**Ohuchara Victor**	**183,500.00**	**183,500.00**
188	**Chimezie Ifeanyi**	**243,379.00**	**243,379.00**

189	**Chinagoro Osuji**	**20,000.00**	**20,000.00**
190	**Bar. C.C. Udenze**	**5,065,000.00**	**5,065,000.00**
191	**Ndukwu Hyppolite**	**2,288,000.00**	**2,288,000.00**
192	**Obasi Stalla**	**4,000.00**	**4,000.00**
193	**Okanne Premius**	**40,100.00**	**40,100.00**
194	**Chidiebere Uchehara**	**70,000.00**	**70,000.00**
195	**F. C. Amadi**	**42,000.00**	**42,000.00**
196	**Asiquo Friday**	**4,000.00**	**4,000.00**
197	**Hon. N. E. Okwuodo**	**250,000.00**	**250,000.00**
198	**Mrs. Ibe**	**50,000.00**	**50,000.00**
199	**Ettoh S. N.**	**620,000.00**	**620,000.00**
200	**Hon. Prince Ezekwe Iyke**	**808,500.00**	**808,500.00**
201	**Hon. Oby Ajoku**	**541,500.00**	**541,500.00**
202	**Hon. Kenneth Nwokeoma**	**641,500.00**	**641,500.00**
203	**Hon. F.I. Ogbuka**	**1,316,000.00**	**1,316,000.00**
204	**Hon. Ken Okeaghara**	**566,000.00**	**566,000.00**
205	**Dennis Nwakiyi**	**98,400.00**	**98,400.00**
206	**Nwosu Reginald**	**24,500.00**	**24,500.00**
207	**Chinyere Faith**	**14,000.00**	**14,000.00**
208	**Nwabueze, A. A.**	**30,000.00**	**30,000.00**
209	**Dorothy Dikeocha**	**(20,000.00)**	**(20,000.00)**
210	**Ambrose Ekeko**	**35,000.00**	**35,000.00**
211	**Ejikeme C.U.**	**15,000.00**	**15,000.00**
212	**Edwine Okiro**	**4,600.00**	**4,600.00**
213	**Okoro Blessing**	**253,000.00**	**253,000.00**
214	**Onyema Ebere**	**725,000.00**	**725,000.00**
215	**Hon. Gideon Meffor**	**3,938,500.00**	**3,938,500.00**
216	**Onwuka Mercy**	**30,000.00**	**30,000.00**
217	**Oparaocha Charles**	**44,000.00**	**44,000.00**
218	**Umah Emma C.**	**344,000.00**	**344,000.00**
219	**Nwoba Celestine E.**	**610,000.00**	**610,000.00**
220	**Hon. Elechi Jude**	**110,000.00**	**110,000.00**
221	**Hon. Emeka Benjamin**	**100,000.00**	**100,000.00**
222	**Hon. Ekeruo Ambrose C.**	**107,000.00**	**107,000.00**
223	**Hon. G.C. Okenwa**	**461,000.00**	**461,000.00**
224	**Hon. Ezinwoke A. N.**	**620,000.00**	**620,000.00**
225	**Hon. Alex Ukukwu**	**2,987,000.00**	**2,987,000.00**
226	**Nwagbo J. C.**	**150,000.00**	**150,000.00**
227	**Ugochukwu J. O. N**	**262,200.00**	**262,200.00**
228	**Uzondu S. I.**	**110,000.00**	**110,000.00**
229	**Hon Jiakpunna Vitalis**	**110,000.00**	**110,000.00**
230	**Hon. Cajethan Uchegbu**	**110,000.00**	**110,000.00**
231	**Hon. Henry Aguguo**	**110,000.00**	**110,000.00**
232	**Odunze Julius**	**110,000.00**	**110,000.00**
233	**Hon. Osundu Chimaokwu**	**50,000.00**	**50,000.00**
234	**Hon. Kingsley Ogbuji**	**110,000.00**	**110,000.00**
235	**Hon. Ejizu Achor**	**110,000.00**	**110,000.00**
236	**Ikutegbe Felicia**	**3,500.00**	**3,500.00**
237	**Hon. Odiozor Hycinth**	**110,000.00**	**110,000.00**
238	**Hon. Chijioke Marthin**	**206,000.00**	**206,000.00**
239	**Lolo Uwakwe, M. N.**	**295,000.00**	**295,000.00**

240	**Nzeoma, V. O. C.**	**50,000.00**	**50,000.00**
241	**Iro Anthony**	**4,000.00**	**4,000.00**
242	**Ekwereike R. I.**	**325,000.00**	**325,000.00**
243	**C.C. Ogu**	**100,000.00**	**100,000.00**
244	**Ogbuka Eugenia**	**81,000.00**	**81,000.00**
245	**Paulinus Ukwuoma**	**81,000.00**	**81,000.00**
246	**D. I. Ibe**	**50,000.00**	**50,000.00**
247	**Ohaegbule Dorathy**	**2,400.00**	**2,400.00**
248	**Fidelia Oguguo**	**30,000.00**	**30,000.00**
249	**Ugochukwu, M. O.**	**43,000.00**	**43,000.00**
250	**Olumba, L. C.**	**400,000.00**	**400,000.00**
251	**Ahaonu, D. N.**	**65,000.00**	**65,000.00**
252	**Enerenjo Christopher**	**500.00**	**500.00**
253	**W. F. Ike**	**30,000.00**	**30,000.00**
254	**Amadi Comas**	**25,000.00**	**25,000.00**
255	**Alozie Anthonia**	**750,000.00**	**750,000.00**
256	**Anoka Macktus**	**20,000.00**	**20,000.00**
257	**Inyeakazi Chijioke**	**20,000.00**	**20,000.00**
258	**Imodeh F.O.**	**20,000.00**	**20,000.00**
259	**Ukeoma C. C.**	**20,000.00**	**20,000.00**
260	**Uka C. U.**	**5,000.00**	**5,000.00**
261	**Ora Chinyere**	**56,000.00**	**56,000.00**
262	**Oturiga C. A.**	**45,000.00**	**45,000.00**
263	**Iyere Paul**	**30,850.00**	**30,850.00**
264	**J. U. C. Onuegbu**	**797,500.00**	**797,500.00**
265	**Ogazi J. C.**	**50,000.00**	**50,000.00**
266	**Chukwu Paddy**	**50,000.00**	**50,000.00**
267	**Ogbukacas Henry**	**126,000.00**	**126,000.00**
268	**Osuoha E. A (HMP)**	**150,000.00**	**150,000.00**
269	**Peter E. (D. P. O.)**	**50,000.00**	**50,000.00**
270	**Okoroafor L. N.**	**5,000.00**	**5,000.00**
271	**Laz Okeafor**	**20,000.00**	**20,000.00**
272	**Mscunny Ditocha**	**100,000.00**	**100,000.00**
273	**Ihejirika Don**	**20,000.00**	**20,000.00**
274	**Nwosu Nicholas**	**20,000.00**	**20,000.00**
275	**Atta G. E.**	**20,000.00**	**20,000.00**
276	**Ezeocha Basil**	**9,856.16**	**9,856.16**
277	**Okoro F. N.**	**14,000.00**	**14,000.00**
278	**R. C. Uzonwanne**	**5,000.00**	**5,000.00**
279	**Anyanwu Rita**	**5,000.00**	**5,000.00**
280	**Prince L. C. Ogboko**	**32,000.00**	**32,000.00**
281	**Ibekwe Barnabas**	**2,800,000.00**	**2,800,000.00**
282	**Mrs. Ijeoma Ikegwuruka**	**3,950,000.00**	**3,950,000.00**
283	**Osuigwe Mike**	**14,499,900.00**	**14,499,900.00**
284	**Ojenya Collins**	**65,000.00**	**65,000.00**
285	**Offor A. N.**	**155,000.00**	**155,000.00**
286	**Hon. Cosmas I. Oguguo**	**104,000.00**	**104,000.00**
287	**Nwachukwu W. U.**	**(25,000.00)**	**(25,000.00)**
288	**Nwosu Augustine**	**5,000.00**	**5,000.00**
289	**Okeke E. K.**	**3,990,000.00**	**3,770,000.00**
290	**Hon. Uche Okoro**	**182,000.00**	**102,000.00**

291	**Hon. Coleman Uwakwe**	**107,000.00**	**107,000.00**
292	**Hon. Uhamere Tony**	**98,000.00**	**98,000.00**
293	**Hon. Oleforo Stephen**	**99,000.00**	**99,000.00**
294	**Hon. Okiro Clifford O.**	**3,696,994.51**	**2,620,955.95**
295	**Hon. A. O. Nwosu**	**100,000.00**	**100,000.00**
296	**Greg Anyanwu**	**1,500,000.00**	**1,500,000.00**
297	**Amadi Godstime**	**380,000.00**	**380,000.00**
298	**Mgbaraho Jerome**	**16,100.00**	**16,100.00**
299	**Agoha S. I**	**310,000.00**	**310,000.00**
300	**Aligbua A. G**	**10,000.00**	**10,000.00**
301	**Chris Eke N.**	**100,000.00**	**100,000.00**
302	**Okeke Florence**	**1,265,000.00**	**1,265,000.00**
303	**Bar. E. A. Obinna**	**214,000.00**	**214,000.00**
304	**A. O. Ibeh**	**805,000.00**	**805,000.00**
305	**Iwueze Elvis**	**150,000.00**	**150,000.00**
306	**Ohagaya Edith**	**495,000.00**	**495,000.00**
307	**Uchehara Chuks**	**300,000.00**	**300,000.00**
308	**Ayozie V.**	**110,000.00**	**110,000.00**
309	**Mela Mercy**	**10,000.00**	**10,000.00**
310	**D. P. O. SP. Onyewuni .J.**	**170,000.00**	**170,000.00**
311	**DSP Iwuoha A. Emeka**	**170,000.00**	**170,000.00**
312	**Orji, P. (SSS)**	**90,000.00**	**90,000.00**
313	**Vigilante EBM**	**60,000.00**	**60,000.00**
314	**Emeka Aghaonu (NSCDC)**	**130,000.00**	**130,000.00**
315	**Rescue Mission**	**40,000.00**	**40,000.00**
316	**Osuji Stanislaus C.**	**1,434,000.00**	**1,434,000.00**
317	**Uwakwem I.A.M. (C.O.C)**	**140,000.00**	**140,000.00**
318	**Hon. Ariaga Chukwu**	**5,210,000.00**	**5,210,000.00**
319	**Ifeanyi Akujinwa**	**80,000.00**	**80,000.00**
320	**Terry .A.**	**60,000.00**	**60,000.00**
321	**Ozuruigbo Damian**	**4,000.00**	**4,000.00**
322	**Joseph Evangelista**	**400,000.00**	**400,000.00**
323	**Onwuzuruigbo Damian**	**929,900.00**	**799,900.00**
324	**Anolu Evarest**	**65,000.00**	**65,000.00**
325	**Ozuigbo Humphrey**	**1,000.00**	**1,000.00**
326	**Hon Uloma Matthew (Mrs.)**	**250,000.00**	**250,000.00**
327	**Hon. Onyenwoke Ifeanyi**	**250,000.00**	**250,000.00**
328	**Hon. Ogbonna Chris**	**250,000.00**	**250,000.00**
329	**Hon. Ezekwe Peter**	**250,000.00**	**250,000.00**
330	**Hon. Opara Vitalis**	**350,000.00**	**250,000.00**
331	**Dike Raphael**	**20,000.00**	**10,000.00**
332	**Ihejirika Florence**	**450,000.00**	**450,000.00**
333	**Barr. Orjiaku Goodness I.**	**30,000.00**	**30,000.00**
334	**Nduka Peter**	**200,000.00**	**200,000.00**
335	**Nze Dimkpa Enyia**	**783,000.00**	**783,000.00**
336	**Toke Peter**	**33,600.00**	**33,600.00**
337	**Ekenna Bernadine**	**5,000.00**	**5,000.00**
338	**Barr. Ebere, U. S. A.**	**50,000.00**	**50,000.00**
339	**Uwaleke, G. C.**	**82,000.00**	**82,000.00**
340	**Akpugo Justina**	**35,000.00**	**35,000.00**
341	**Adie Davis**	**50,000.00**	**50,000.00**

342	**Odunze, R. A**	**550,000.00**	**550,000.00**
343	**Amadi, K. I.**	**100,000.00**	**100,000.00**
344	**Egorue Enyia**	**100,000.00**	**100,000.00**
345	**Etonihu Joe**	**500,000.00**	**500,000.00**
346	**Erobiri Sylvia Blessing**	**2,000,000.00**	**2,000,000.00**
347	**Igwe P. B.**	**3,169,000.00**	**2,897,000.00**
348	**Anaele Ifeanyi**	**282,000.00**	**282,000.00**
349	**Nwokeocha Val**	**64,500.00**	**40,000.00**
350	**Opara Leonard**	**1,070,000.00**	**1,070,000.00**
	Sub-Total Personal Advances	**391,445,991.27**	**390,122,796.71**
	Grand Total SERVICE ADVANCES	**566,975,691.27**	**426,002,496.76**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	1 Pay As You Earn (PAYE)	23,151,608.03	0.00	23,151,608.03	23,151,608.03
	2 Value Added Tax (VAT)	7,690,632.03	0.00	7,690,632.03	7,690,632.03
	3 Withholding Tax (WHT)	9,142.27	0.00	9,142.27	9,142.27
	4 Education Fund	707,473.56	0.00	707,473.56	707,473.56
	Sub-Total Unremitted Taxes	**31,558.855.89**	**0.00**	**31,558.855.89**	**31,558.855.89**
15.2	**UNREMITTED DEDUCTIONS FROM SALART:**				
	1 NULGE Union Dues	4,994,026.35	0.00	4,994,026.35	4,994,026.35
	2 NULGE Welfare Scheme	2,317,722.53	0.00	2,317,722.53	2,317,722.53
	3 Staff Welfare Scheme (SWA)	277,066.00	0.00	277,066.00	277,066.00
	4 MHWU	1,777,933.78	0.00	1,777,933.78	1,777,933.78
	5 NANNM	313,115.95	0.00	313,115.95	313,115.95
	6 Works Staff Welfare	11,200.00	0.00	11,200.00	11,200.00
	7 Senior Staff Welfare	2,664,750.00	0.00	2,664,750.00	2,664,750.00
	8 Admin Staff Welfare	18,960.00	0.00	18,960.00	18,960.00
	9 Union Dues	3,381,619.00	0.00	3,381,619.00	3,381,619.00
	10 Finance Staff Welfare	6,200.00	0.00	6,200.00	6,200.00
	Sub-Total Unremitted Deductions from Salary	**15,762,593.59**	**0.00**	**15,762,593.59**	**15,762,593.59**
	Grand Total Unremitted Deductions	**47,321,449.48**	**0.00**	**47,321,449.48**	**47,321,449.48**

16	**DEPOSITS:**	**2018 ₦'m**	**2017 ₦'m**
1.	NULGE Motor Cycle Loan	906,230.00	906,230.00

2.	Odom Chidi	(26,500.00)	(26,500.00)
3.	Iwuoha Cordelia	19,149.68	19,149.68
4.	Nwosu Ruphus	7,760.61	7,760.61
5.	Okechukwu Ajoku	(24,462.26)	(24,462.26)
6.	Chagagha Ngozi	5,000.00	5,000.00
7.	Emeka Ajoku	(12,398.28)	(12,398.28)
8.	Nnabuo Sylvesta	(508.00)	(508.00)
9.	Ann Odunze	(5,000.00)	(5,000.00)
10.	Amuto Stephen	(5,000.00)	(5,000.00)
11.	Nwakaibea Sabastine	3,000.00	3,000.00
12.	Rent On Quarters	(10,400.00)	(10,400.00)
13.	Unclaimed Salary	332,623.88	332,623.88
14.	P.T.F.	4,862.20	4,862.20
15.	Obasi Obinna	4,160.00	4,160.00
16.	Nwakwe Obinna	11,000.00	11,000.00
17.	Ekwebelem Godwin	19,000.00	19,000.00
18.	Ejike Leonard	19,000.00	19,000.00
19.	Ugochukwu Polycarp	3,000.00	3,000.00
20.	Ekeruo A. C.	21,219.00	21,219.00
21.	Umezuruike Christian	18,866.00	18,866.00
22.	Aguguo Clifford	6,729.99	6,729.99
23.	Elechi Doris	6,729.99	6,729.99
24.	Ogomegbulem A.U.	25,000.00	25,000.00
25.	Amadi Agatha	8,725.40	8,725.40
26.	Ali Benedict	6,729.99	6,729.99
27	Nwosu Emmanuel	15,400.00	15,400.00
28	Ogbuji Columba Eze	200,000.00	200,000.00
29	Amadi Vincent	5,800.00	5,800.00
30	Nwokeoma Charles	5,542.00	5,542.00
31	NYSC	216,000.00	216,000.00
32	Hon. L.O. Chukwu	139,905.13	139,905.13
33	IT Student	59,036.43	59,036.43
34	Emejuru, C. A.	37,500.00	37,500.00
35	Jude Uba	178,004.08	178,004.08
36	Nwokocha Eucheria	12,536.75	12,536.75
37	Nwugo Violet O.	4,514.00	4,514.00
38	Arishi C.	3,500.00	3,500.00
39	Amadi Vitalis	5,000.00	5,000.00
40	T.E. Emedo	7,000.00	7,000.00
41	Civil Defence	103,680.04	103,680.04
42	Mrs. Okere Ngozi	25,000.00	25,000.00
43	Ukemezie Iyke	40,000.00	40,000.00
44	Anaele Felicia	5,000.00	5,000.00
45	Ugwumadu Eugene	10,000.00	10,000.00
46	Sundry Staff	62,000.00	62,000.00
47	Obiyo C.	18,326.00	18,326.00
48	G. Ogueri	6,323.00	6,323.00
49	Agwuata J. N.	76,383.80	76,383.80
50	Otikpo Chukes	30,000.00	30,000.00
51	Madufor P.C.	16,513.08	16,513.08
52	Comm. Health Practitioner	(19,394.00)	(19,394.00)
53	O/E Project Account	13,000.00	13,000.00
54	Amadi Hilary	(368,800.00)	(368,800.00)

55	Igwebuike Kyrian	(1,066,082.68)	(1,066,082.68)
56	Okoro Reginald	60,000.00	60,000.00
57	Adult Education	(250,000.00)	(250,000.00)
58	Kesiona Nyanohouso	(5,000.00)	(5,000.00)
59	IND Levy	(421,500.00)	(421,500.00)
60	Opara Anozie E.C.	(59,000.00)	(59,000.00)
61	S.I.L.	(51,500.00)	(51,500.00)
62	Call Duty Levy	(55,511.60)	(55,511.60)
63	Staff Induc. Levy Fund	(190,930.30)	(190,930.30)
64	Unclaimed Allowance	(79,771.33)	(79,771.33)
65	Engr. Akuchie D.O.	(60,000.00)	(60,000.00)
66	Nwulu Theodore	(24,700.00)	(24,700.00)
	Total Deposits	**2,640,743.80**	**2,640,743.80**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	26,550,705.66	26,386,099.60	4,863,652.33	39,556,594.16	**97,357,051.75**
2	February	39,486,689.66	29,386,099.60	4,863,652.33	39,556,594.16	**113,293,035.75**
3	March	21,542,793.76	26,386,099.60	4,863,652.33	39,556,594.16	**92,349,139.85**
4	April	47,648,579.47	29,386,099.60	4,863,652.33	39,556,594.16	**121,454,925.56**
5	May	2,060,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**72,866,346.09**
6	June	23,178,228.46	29,386,099.60	4,863,652.33	39,556,594.16	**96,984,574.55**
7	July	6,840,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**77,646,346.09**
8	August	26,956,816.66	29,386,099.60	4,863,652.33	39,556,594.16	**100,763,162.75**
9	September	52,000,280.56	26,386,099.60	4,863,652.33	39,556,594.16	**122,806,626.65**
10	October	21,049,131.18	29,386,099.60	4,863,652.33	39,556,594.16	**94,855,477.27**
11	November	109,653,747.74	26,386,099.60	4,863,652.33	39,556,594.16	**180,460,093.83**
12	December	59,812,837.70	29,386,099.60	4,863,652.33	39,556,594.16	**133,619,183.79**
	Total	**436,779,810.85**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,322,455,963.93**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	124,550.00	298,200.00
	February	36,300.00	188,000.00
	March	96,300.00	125,800.00
	April	75,600.00	224,400.00
	May	22,500.00	512,600.00
	June	58,600.00	109,800.00
	July	42,000.00	184,100.00
	August	133,200.00	118,500.00
	September	101,200.00	116,700.00
	October	186,000.00	164,600.00
	November	94,200.00	125,900.00
	December	87,900.00	149,450.00
	Total	**1,058,350.00**	**2,318,050.00**

GOVERNMENT OF IMOSTATE OF NIGERIA

FINANCIAL STATEMENTS OF OKIGWE

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

OKIGWE LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Okigwe Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements

b. Statement 2 --- Statements of Assets and Liabilities
c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other Agencies and Government shall be classified under loan repayments in the statements of Receipts and payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Okigwe Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Okigwe Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.



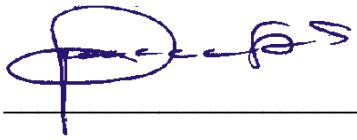
Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Okigwe Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.





Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF OKIGWE LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Okigwe Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofOkigwe Local Government Council of Imo State for the year ended 31st December, 2019 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

Okigwe Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

OKIGWE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC. 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,817,267,025.00	Statutory Allocation from JAAC	1	1,311,044,227.44	747,723,179.57
0.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
		3		
9,500,000.00	Capitation Rate		0.00	5,000.00
41,500,000.00	Property Rate		0.00	0.00
50,565,500.00	Licenses, Fines, Fees and Royalty		2,212,850.00	946,850.00
39,000,000.00	Earnings from Commerce		128,600.00	4,500.00
16,000,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources		0.00	0.00
2,973,832,525.00	**Total Revenue**			
	Total Inflow from Operating Activities (A)		1,313,385,677.44	748,679,529.57
	Payments:			
630,697,998.00	Personnel Cost	4	700,636,875.98	581,038,217.48
41,299,400.00	Overhead Cost	5	45,836,752.05	96,232,171.83
0.00	Sec. Vote	6	25,510,000.00	15,200,060.00
0.00	Integrated Farm Projects	7	0.00	0.00
2,757,360,000.00	Capital Expenditure	8	537,936,259.26	92,475,850.70
0.00	Interest Payment	9	0.00	0.00
3,429,357,398.00	**Total Outflow from Operating Activities (B)**		**1,309,919,887.29**	**784,946,240.01**
455,524,873.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**3,465,790.15**	**(36,266,710.44)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		**3,465,790.15**	**(36,266,710.44)**
0.00	**Cash and its Equivalent as at 1/1/18**		**4,172,199.86**	**40,438,910.30**
0.00	**Cash and its Equivalent as at 31/12/18**		**7,637,990.01**	**4,172,199.86**

OKIGWE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	269,100.00	16,282.88
Bank	11	7,368,890.01	4,155,916.98
Total Liquid Assets (A)		**7,637,990.01**	**4,172,199.86**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	19,125,000.00	19,125,000.00
Service Advance	14	252,474,387.55	282,534,749.13
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**271,599,387.55**	**301,659,749.13**
TOTAL ASSETS C = (A + B)		**279,237,377.56**	**305,831,948.99**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		263,746,174.22	290,340,745.65
Unremitted Deductions	15	15,200,446.94	15,200,446.94
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**278,946,621.16**	**305,541,192.59**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	290,756.40	290,756.40
Total Other Liabilities (F)		290,756.40	290,756.40
TOTAL LIABILITIES G = (D + E +F)		279,237,377.56	**305,831,948.99**

OKIGWE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2018 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
318,784,988.09	**OPENING BALANCE 1/1/19**		**290,340,745.65**	**0.00**	**0.00**	**0.00**	**(263,746,174.22)**
	ADD REVENUE:						
	ALLOCATIONS						
747,723,179.57	Statutory Allocation from JAAC	1	1,311,044,227.44	2,778,306,838.00	2,778,306,838.00	0.00	1,467,262,610.56
0.00	State Government IGR	2	0.00	38,960,187.00	38,960,187.00	0.00	38,960,187.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
5,000.00	Capitation Rate		0.00	9,500,000.00	9,500,000.00	0.00	9,500,000.00
0.00	Property Rate		0.00	41,500,000.00	41,500,000.00	0.00	41,500,000.00
946,850.00	Licenses, Fines, Fees and Royalty		2,212,850.00	50,565,500.00	50,565,500.00	0.00	48,352,650.00
4,500.00	Earnings from Commerce		128,600.00	39,000,000.00	39,000,000.00	0.00	38,871,400.00
0.00	Rent on Local Govt. Property		0.00	16,000,000.00	16,000,000.00	0.00	16,000,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	0.00	0.00	0.00	0.00
956,350.00	**Total Internally Generated Revenue**		**2,341,450.00**	156,565,500.00	156,565,500.00	0.00	154,224,050.00
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	0.00	0.00		0.00
1,067,464,517.66	**Total Revenue (A)**		**1,603,726,423.09**	**3,128,398,025.00**	**2,973,832,525.00**	0.00	**1,550,924,723.34**
	EXPENDITURE						
581,038,217.48	Personnel Cost	5	700,636,875.98	630,697,998.00	630,697,998.00	0.00	(69,938,877.98)
96,232,171.88	Overhead Cost	6	106,907,113.63	41,299,400.00	41,299,400.00	0.00	(65,607,713.63)
99,853,382.70	Capital Expenditure	9	532,436,259.26	2,757,360,000.00	2,757,360,000.00	0.00	2,224,923,740.74
777,123,745.65	**Total Expenditure (B)**		**1,339,980,248.87**	**3,429,357,398.00**	**3,429,357,398.00**	**0.00**	**2,089,377,149.13**
290,340,745.65	**OPERATING BALANCE**		**263,746,174.22**	**300,959,373.00**	**300,959,373.00**		**538,454,425.79**
	APPROPRIATIONS/TRANSFERS						
290,340,745.65	Transfer to Capital Development Fund		**263,746,174.22**	**300,959,373.00**	**300,959,373.00**		**538,454,425.79**
290,340,745.65	Closing Balance		**263,746,174.22**	**300,959,373.00**	**300,959,373.00**		**538,454,425.79**

OKIGWE LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**543,659,921.02**	**0.00**	**0.00**	**0.00**	**(543,659,921.02)**
	ADD REVENUE						
290,340,745.65	**Transfer From Consolidated Revenue Fund**		263,746,174.22	0.00	0.00	0.00	(263,746,174.22)
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
643,513,303.72	**TOTAL REVENUE**		**807,406,095.24**	**0.00**	**0.00**	**0.00**	**(807,406,095.24)**
	LESS CAPITAL EXPENDITURE						
99,853,382.70	**Capital Expenditure Sector**	9	532,436,259.26	2,757,360,000.00	2,757,360,000.00	0.00	2,224,923,740.40
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		00.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
99,853,382.70	**TOTAL CAPITAL EXPENDITURE**		532,436,259.26	2,757,360,000.00	2,757,360,000.00	0.00	2,224,923,740.40
	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
543,659,921.02	**Closing Balance**		274,969,835.98				

OKIGWE LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS		2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC		1,311,044,227.44	2,091,714,172.00	780,669,944.56	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	75,215,974.00	(75,215,974.00)	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	100,000,000.00	(100,000,000.00)	
	Total (Gross) JAAC Allocation to the Local Government		1,311,044,227.44	**2,266,930,146.00**	**955,885,918.56**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	511,376,692.000	511,376,692.00	
	Total Value Added Tax		**0.00**	511,376,692.000	511,376,692.00	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**38,960,187.00**	**(38,960,187.00)**
	Total State Government Internally Generated Revenue	**0.00**	**38,960,187.00**	**(38,960,187.00)**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	7,000,000.00	(7,000,000.00)
	Arrears of Capitation Rate	0.00	2,500,000.00	(2,500,000.00)
	Sub-Total Capitation Rate	**0.00**	**9,500,000.00**	**(9,500,000.00)**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	11,250,000.00	(11,250,000.00)
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	30,000,000.00	(30,000,000.00)
	Arrears of Property Rate	0.00	250,000.00	(250,000.00)
	Sub-Total Property Rate	**0.00**	**41,500,000.00**	**(41,500,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	690,000.00	(690,000.00)
	Obstruction and Nuisance Fees	0.00	680,000.00	(680,000.00)
	Bicycle License Fess	0.00	0.00	0.00
	Liquor License (Wine/ Beer)	7,000.00	1,500,000.00	(1,493,000.00)
	Native Liquor License	0.00	133,000.00	(133,000.00)
	Wheelbarrow License Fees	0.00	500,000.00	(500,000.00)
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	500,000.00	(500,000.00)
	Buses/Commercial Vehicles Emblems(various)	0.00	0.00	0.00
	Registration of Buses/Commercial Vehicles	0.00	2,047,500.00	(2,047,500.00)
	Operational Business Permit	573,500.00	15,000,000.00	(14,426,500.00)
	Motorcycle License Fees	0.00	0.00	
	Eating House License Fees	0.00	300,000.00	(300,000.00)
	Kiosk License Fees	0.00	350,000.00	(350,000.00)
	Bakery House License Fees	0.00	0.00	0.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	5,000.00	(5,000.00)
	Canon Shooting License Fees	0.00	11,000,000.00	(11,000,000.00)
	Customary Marriage Registration Fees	0.00	1,000,000.00	(1,000,000.00)
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	100,000.00	(100,000.00)
	Naming of Street Registration Fees (Various)	0.00	375,000.00	(375,000.00)
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	0.00	0.00
	Clubs,Cultural and Social Organization Registration Fees	0.00	995,000.00	(995,000.00)
	Identification/Oath Fees	604,000.00	2,000,000.00	(1,396,000.00)
	Disloading Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	200,000.00	(200,000.00)
	Poundage Fees/Sales of Strayed Animal	0.00	295,000.00	(295,000.00)
	Registration of Birth and Death	25,500.00	700,000.00	(674,500.00)
	Dispensary Fees	0.00	275,000.00	(275,000.00)
	Maternity Fees	1,002,850.00	1,000,000.00	2,850.00

	Laboratory Test Fees	0.00	0.00	.00
	Registration of Contractors Fees	0.00	2,500.00	(2,500,000.00)
	Tender Fees	0.00	250,000.00	(250,000.00)
	Building Plan Checking fees	0.00	0.00	0.00
	Sand Excavation Fees	0.00	600,000.00	(600,000.00)
	Cottage Industry Fees	0.00	0.00	0.00
	Oil Processing/Kernel CrackingMachine Fees	0.00	500,000.00	(500,000.00)
	Rice Mill/Cassava/CornGrinding License Fees	0.00	500,000.00	(500,000.00)
	Ingredient Grinding License Fees	0.00	30,000.00	(30,000.00)
	Painting Spraying and Sign Writing Workshop Fees	0.00	30,000.00	(30,000.00)
	Welding Machine License Fees	0.00	20,000.00	20,000.00
	Electronics Radio/Television Workshop License Fees	0.00	130,000.00	130,000.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	300,000.00	(300,000.00)
	Battery Charger License Fees	0.00	25,000.00	(25,000.00)
	Printing Press License Fees	0.00	175,000.00	(175,000.00)
	Vulcanizer License Fees	0.00	325,000.00	(325,000.00)
	Panel Beater License Fees	0.00	50,000.00	150,000.00
	Motor Spare Parts License Fees	0.00	620,000.00	(620,000.00)
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	0.00	0.00
	Motor Mechanical Workshop License Fees	0.00	0.00	0.00
	Building Material License Fees	0.00	775,000.00	(775,000.00)
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service LicenseFees	0.00	105,000.00	(105,000.00)
	Block Making with Machine License Fees	0.00	150,000.00	(150,000.00)
	Sewing Institute License Fees	0.00	200,000.00	200,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	470,000.00	(470,000.00)
	Water Borehole Commercial License Fees	0.00	21,000.00	(21,000.00)
	Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	1,500,000.00	(1,500,000.00)
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	1,000,000.00	(1,000,000.00)
	Sale of Store Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	274,000.00	(274,000.00)
	Mortgage Sub-Lease Survey Fees		0.00	0.00
	Customary Right of Occupancy Fees	0.00	250,000	(250,000.00)
	Building Plan Inspection Fees	0.00	800,000.00	(800,000.00)
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**2,212,850.00**	**50,565,500.00**	**(48,352,650.00)**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	128,600.00	5,000,000.00	(4,871,400.00)
	Motor Park Toll	0.00	6,000,000.00	(6,000,000.00)
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	0.00	0.00
	Slaughter House Fees	0.00	1,000,000.00	(1,000,000.00)
	Earnings from Transport	0.00	21,000,000.00	(21,000,000.00)
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	6,000,000.00	(6,000,000.00)
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**128,600.00**	**39,000,000.00**	**(38,871,400.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	5,000,000.00	(5,000,000.00)
	Rent on Other Local Government Buildings	0.00	6,000,000.00	(6,000,000.00)

	Rent on Other Local Government Landed Property	0.00	5,000,000.00	(5,000,000.00)
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**16,000,000.00**	**(16,000,000.00)**
3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST & REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	0.00	0.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	0.00	0.00
	Sub-Total Miscellaneous Revenue	**0.00**	**0.00**	**0.00**
	TOTAL INTERNALLY GENERATED REVENUE	**2,341,450.00**		
4	**OTHER REVENUE SOURCE:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			

5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	5,721,575.48	89,596,426.00	83,874,850.52
	The Legislative	11,117,246.00	84,020,189.00	72,902,943.00
	Community Government Councils	0.00	96,600,000.00	96,600,000.00
	Sub-Total Consolidated Revenue Fund Charges	**16,838,821.48**	**270,216,615.00**	**253,377,793.52**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	65,580,651.94	84,522,494.00	18,941,842.06
	Finance	33,293,436.47	38,566,920.00	5,273,483.53
	Medical and Health	90,373,093.71	143,866,420.00	53,493,326.29
	Planning Research and Statistics	12,535,439.92	18,643,259.00	6,107,819.08
	Agricultural and Natural Resources	31,393,602.33	27,197,940.00	4,195,662.33
	Works, Transport and Housing	14,174,172.94	25,478,600.00	11,304,427.06
	Information, Education and Social Welfare	16,478,634.00	22,205,750.00	5,727,116.00
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**674,826,054.50**	**360,481,383.00**	**314,344,671.50**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	7,320,000.00	800,000.00	6,520,000.00
	NYSC Corp Member	914,000.00	2,400,000.00	1,486,000.00
	Postal Agents	378,000.00	504,000.00	26,000.00
	Disabled Persons	378,000.00	1,500,000.00	1,500,000.00
	IT Students/Med. Wives	0.00	1,500,000.00	1,500,000.00
	NSCDC	360,000.00	3,200,000.00	3,200,000.00
	Police/SSS	0.00	1,200,000.00	1,200,000.00
	Building data Collection	0.00	200,000.00	200,000.00
	August Meeting	0.00	800,000.00	800,000.00
	Budget Monitoring	0.00	600,000.00	600,000.00
	Sports	0.00	1,000,000.00	1,000,000.00
	Children's Day Celebration	0.00	1,500,000.00	1,500,000.00
	Independence Day celebration	0.00	1,000,000.00	1,000,000.00
	Public Accounts	0.00	400,000.00	400,000.00
	RAMP/JACC Administration	0.00	7,000,000.00	7,000,000.00
	Total Miscellaneous	**8,972,000.00**	**23,304,000.00**	**14,332,000.00**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	4,669,300.00	4,900,000.00	230,700.00
	Utility Services	0.00	300,000.00	300,000.00

	Telephone and Postal Services	0.00	0.00	0.00
	Stationery and Printing	17,469,000.00	3,044,400.00	14,424,600.00
	Maintenance of Office Furniture and Equipment	1,740,000.00	2,290,000.00	550,000.00
	Maintenance of Vehicle and Capital Assets	7,524,000.00	4,250,000.00	3,274,000.00
	Consultancy and Professional Services	0.00	0.00	0.00
	Training, Staff Development and Welfare	0.00	5,611,000.00	5,611,000.00
	Entertainment and Hospitality	2,869,000.00	1,100,000.00	(1,769,000.00)
	Miscellaneous Expenses	21,894,668.00	16,804,000.00	(6,859,668.00)
	Provision of Service Materials	10,597,974.94	3,000,000.00	7,597,974.94
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Function	106,907,113.63	**41,299,400.00**	**4,537,352.05**
	Previous Year's Retired Advances	61,070,361.58	0.00	61,070,361.58
	Grand Total	45,836,752.05	41,299,400.00	65,607,713.63
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	29,794,000.00	7,625,400.00	(2,168,600.00)
	Administration	15,521,700.00	1,980,000.00	(8,541,700.00)
	Finance	5,655,917.00	3,300,000.00	(2,355,918.00)
	Medical and Health	5,200,000.00	2,940,000.00	1,740,000.00
	Planning Research and Statistics	800,000.00	2,200,000.00	1,400,000.00
	Agricultural and Natural Resources	4,598,274.94	3,100,000.00	3,100,000.00
	Works, Transport and Housing	5,194,350.00	2,100,000.00	905,650.00
	Information, Education and Social Welfare	0.00	1,250,000.00	1,250,000.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Sector (Department)	106,907,113.63	24,495,400.00	82,411,713.63
7	**SEC. VOTE**			
	Sub-Total Vote	25,510,000.00	0.00	25,510,000.00
8	**INTEGRATED FARM**			
	Sub-Total Integrated Farm	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Rehab. Of roads/cons. Of Drainage/tarring of Roads	97,900,000.00	1,000,000,000.00	902,100,000.00
	Purchase/maintenance of motor vehicle	0.00	1 1,000,000.00	5,500,000.00
	Local Govt. Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**532,436,259.26**	**1,011,000,000.00**	**478,563,740.74**
	Unretired Advances	**5,500,000.00**	**0.00**	**5,500,000.00**
	Grand Total Capital Expenditure	**537,936,259.26**	**1,011,000,000.00**	**473,063,740.74**

	LIQUID ASSETS			**2018** **₦'m**	**2017** **₦'m**
	CASH BALANCE:				
10	Cash-at-Hand			269,100.00	16,282.88
	Sub-Total Cash			**269,100.00**	**16,282.88**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Eco bank	Salary	5433085988	119,965.69	-
	2. Zenith Bank	Salary/imprest	1013946941	3,069,184.93	7,333.59
	3. Zenith Bank	Project	1015933181	31,156.00	-
	4. Diamond	-	0091979819	4,138,313.13	4,138,313.13
	5. Zenith Bank	-	1013322185	10,270.26	10,270.26
	Sub-Total Bank			**7,368,890.01**	**4,155,916.98**
	Grand Total Liquid Assets			**7,637,990.01**	**4,172,199.86**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00
	Sub-Total Salary Advance			0.00	0.00
13	**IMPREST:**				
1.	Hon. Sunny Chiadi			10,650,000.00	10,650,000.00
2.	Ekwueme I.C			650,000.00	650,000.00
3.	Egbuchulam Didel			390,000.00	390,000.00
4.	Amadi P.C			250,000.00	250,000.00
5.	Chibundu Emeka			500,000.00	500,000.00
6.	Adiele Chizoba			425,000.00	425,000.00
7.	Amarachi Iwuala			500,000.00	500,000.00
8.	Oluoma Franca			425,000.00	425,000.00
9.	Ozor R.O			375,000.00	375,000.00
10	Blessing Emma Alaribe			375,000.00	375,000.00
11	Oguoma Christian			250,000.00	250,000.00
12.	Bright Onyegbula			400,000.00	400,000.00
13.	Anaele Patience C.			100,000.00	100,000.00
14.	Ike Esther			175,000.00	175,000.00
15.	Chukwuka Henry			200,000.00	200,000.00
16.	Alaoma Nwosu			120,000.00	120,000.00
17.	Hon. Ilochukwu Benneth			2,100,000.00	2,100,000.00
18.	Ezeala Jane Frances			100,000.00	100,000.00
19.	Chinenye Uzoigwe			25,000.00	25,000.00
20.	Nwoke Mathew C.			75,000.00	75,000.00
21.	Hon. Frank Onwumere			600,000.00	600,000.00
22.	Oduah			140,000.00	140,000.00
23.	Mgberekpe			100,000.00	100,000.00
24.	Okafor M.N			50,000.00	50,000.00
25.	Ogwuegbu			50,000.00	50,000.00
26.	Ijezie Agnes			50,000.00	50,000.00
27.	Offor Christian			50,000.00	50,000.00
	Sub-Total Imprest			**19,125,000.00**	**19,125,000.00**

14.	**SERVICE ADVANCES:**		
	PROJECT ADVANCES		
14.1	**INTEGEATED FARM PROJECT:**		
	Integrated farm project	0.00	0.00
	Sub-Total Integrated Farm Project	0.00	0.00
14.2	**CHAPEL PROJECT**		
	Chapel Project	0.00	0.00
	Sub-Total Chapel Project	0.00	0.00
14.3	**GRADING OF RURAL ROADS:**		
	Grading og roads	0.00	0.00
	Sub-Total Grading of Rural Roads	0.00	0.00
14.4	**RENOVATION OF BUILDINGS:**		
	Renovation of Building	0.00	0.00
	Sub-Total Renovation of Buildings	0.00	0.00
14.5	**PERSONAL ADVANCES:**		
1.	AMAECHI	100,000.00	100,000.00
2.	AUGUSTINE IJEOMA	272,000.00	272,000.00
3.	JUDE OKERE	570,000.00	570,000.00
4.	BENZICO NWAOSU	250,000.00	250,000.00
5.	OSUORJI ROSEMARY	100,000.00	100,000.00
6.	UME PERPETUA	1,050,000.00	1,050,000.00
7.	IGWE J. O	450,000.00	450,000.00
8.	IMO PEACE	80,000.00	80,000.00
9.	AGIRIGA D. N	10,000.00	10,000.00
10.	MMAIGBO D .O	543,525.94	543,525.94
11.	STELLA EZEKWE	7,000,000.00	7,000,000.00
12.	EJIMKONYE IFEANYI	27,000.00	7,000.00
13.	J. C DIBIA	30,000.00	30,000.00
14.	NNENNAYA IRUNO	50,000.00	50,000.00
15.	SIMON MADUBUIKEM	400,000.00	400,000.00
16.	DONATUS EKWEBELEM	60,000.00	60,000.00
17.	DIBIA A.O	5,000.00	5,000.00
18.	NGOZI UKA	32,000.00	32,000.00
19.	HON. OFFOR R.A	950,000.00	950,000.00
20.	ZIK EJIOFOR	104,000.00	104,000.00
21.	HON. HENRY NWACHI	15,000.00	15,000.00
22.	ODUEZE JOHN	160,000.00	160,000.00
23.	MBAH V.A	1,480,000.00	1,480,000.00
24.	NWAFOR MATTHEW	580,000.00	580,000.00
25.	MONDAY IKOTUN	60,000.00	60,000.00

26.	C.UGWU	20,000.00	20,000.00
27.	UKAEZE ANTHONY	22,000.00	22,000.00
28.	OLUOMA FRANCISCA	375,000.00	375,000.00
29.	OKORO REGINA	18,500.00	18,500.00
30.	CHRISTIAN IKOKU	5000.00	5000.00
31.	SUNNY CHIADI	3,015,089.83	3,015,089.83
32.	OZOR R.O.	125,000.00	125,000.00
33.	ANYANWU CYRACIUS	10,000.00	10,000.00
34.	LOLO ANN IKEOKU	762,000.00	762,000.00
35.	HON. EMEKA DIKE	390,000.00	390,000.00
36.	GODDY IHEMEJE	1,200,634.00	1,200,634.00
37.	HON. I. K AGIRIGA	5,270,720.00	5,270,720.00
38.	ALBERT AKUKWUDIKE	1,067,000.00	1,067,000.00
39.	A.A IBEGBULEM	260,000.00	260,000.00
40.	S. O EZEKWEM	299,816.00	299,816.00
41.	B.I ANYANWU	550.000	550.000
42.	HON. ISIGUZO SANTA	350,000.00	350,000.00
43.	FABIAN OKOCHI	500,000.00	500,000.00
44.	EDWIN MBACHU	636.078.00	636.078.00
45.	AGUGUA GEOFERY	220,000.00	220,000.00
46.	A.A ONWZURUIKE	375.000.00	375.000.00
47.	MBAMISI EMMANUEL	920,335.00	920,335.00
48.	B.C OSUORJI	612,190.00	612,190.00
49.	JOSEPH ARIWUDO	780,472.00	780,472.00
50.	OLIVER ENWEREM	2,317,000.00	2,317,000.00
51.	A.U CHIBENEME	569,375.00	569,375.00
52.	E.A OBINNA	540,460.00	540,460.00
53.	BARR. P. I. OKPARA	974,000.00	974,000.00
54.	G.E. IGBO	888,100.00	888,100.00
55.	KATE ORJI	849,290.00	849,290.00
56.	CHRISTIAN ONWUBUARIRI	309,895.00	309,895.00
57.	OSITA MADU	448,000.00	448,000.00
58.	OKEY UMENU	1,290,000.00	1,290,000.00
59.	C. O. EJIMADU	880,000.00	880,000.00
60.	CHUKWU U.	920,000.00	920,000.00
61.	AKUBUEZE BARTH	350,000.00	350,000.00
62.	CHARLES EZEKWEM	3,204,500.00	3,204,500.00
63.	NJOKU LIVINUS	1,115,000.00	1,115,000.00
64.	UZONWANNE RAYMOND	22,461,224.00	22,461,224.00
65.	UME PERPETUA	10,589,750.00	10,589,750.00
66.	OHABOR KENNY	2,258,000.00	2,258,000.00
67.	UCHE NZE	1,200,000.00	1,200,000.00
68.	ENGR. ALINNOR	1,353,244.00	1,353,244.00
69.	K.J.O. CHUKWU	1,552,423.00	1,552,423.00
70.	OKWARA C.M	3,457,500.00	3,457,500.00
71.	UCHENNA OBIFE	880,000.00	880,000.00
72.	SAMUEL MADU	630,000.00	630,000.00
73	ONYEKAGU CHUKWU	2,860,000.00	2,860,000.00
74.	P.A. OGUJIOFOR	8,559,914.00	8,559,914.00
75.	F. M OHAJUNWA	150,291.20	150,291.20
76.	G. O IKEORONYE	183,940.50	183,940.50
77	C. I UGBAJA	547,500.00	547,500.00
78	F. A NDUKA	583,500.00	583,500.00

79	ASODIKE RAPHAEL	185,000.00	185,000.00
80.	OKORIE BLESSING	647,570.00	647,570.00
81.	MBONU EMENIKE	1,060,000.00	1,060,000.00
82.	MABEL OKPARA	255,000.00	255,000.00
83.	AGIM C. E	400,000.00	400,000.00
84.	IWUALA AMARACHI	455,000.00	455,000.00
85.	A.U EZEALO	114,400.00	114,400.00
86.	J.O NOBIS	112,022.04	112,022.04
87.	NNAYERE S. N	1,560,000.00	1,560,000.00
88.	ANYANWU JOSEPH	2,000.00	2,000.00
89.	OKAFOR CHIDINMA	260,200.00	260,200.00
90.	NZE BERTHRAND	1,250.00	1,250.00
91.	PASTOR FRANK ALOZIE	15,707,210.83	15,707,210.83
92.	ONYEKWERE VALENTINE	635,000.00	635,000.00
93.	EMEANA CHRISTAIN	703,000.00	703,000.00
94.	ONWUASONYE JEROME	175,000.00	175,000.00
95.	ESTHER ALAKWE	200,000.00	200,000.00
96.	EZENTA TOBECHUKWU	35,000.00	35,000.00
97.	CHIBUNDU EMEKA	295,000.00	295,000.00
98.	ROMANUS ONYE	30,000.00	30,000.00
99.	NWOKOCHA DAMIAN	3,000.00	3,000.00
100.	NDUKWE JULIANA	212,000.00	212,000.00
101.	OGEGBU OBIDIKE	5,000.00	5,000.00
102.	ANTHONY A.	10,000.00	10,000.00
103.	NDUBUEZE NWANKWO	106,000.00	106,000.00
100.	B. C CHUKWU	100,000.00	100,000.00
101.	G.T MGBOROKWU	3,500,000.00	3,500,000.00
102.	UCHE EZE	695,000.00	695,000.00
103.	OTUONYE G. E	170,000.00	170,000.00
104.	NJEMANZE M. U	450,000.00	450,000.00
105.	ASHAKONYE JOHN	1,280,000.00	1,280,000.00
106.	UGBAJA B. C	1,280,000.00	1,280,000.00
107.	FLORENCE ORJI	36,000.00	36,000.00
108.	AMARAEGBU ANTHONY	420,000.00	420,000.00
109.	FABIAN NWOSU	220,000.00	220,000.00
110.	NNANYERE S. A	360,000.00	360,000.00
111.	IWUNZE M. C	183,000.00	183,000.00
112.	ANYANWU L.I.C	2,190,000.00	2,190,000.00
113.	OGWO PROMISE	2,458,288.00	2,458,288.00
114.	OJIELU GRACE	1,020,000.00	1,020,000.00
115.	OSUAGWU UBA	35,000.00	35,000.00
116.	UKAEGBU CALLISTA	20,000.00	20,000.00
117.	COMFORT OBILOR	3,308,119.17	3,308,119.17
118.	R.O DIKE	1,658,373.98	1,658,373.98
119.	A.U MEGWA	1,045,000.00	1,045,000.00
120.	S.O CHUKWU	20,000.00	20,000.00
121.	HON. MRS. IKEOKW	29,499,424.25	29,499,424.25
122.	IWU AMADI C. E	1,166,000.00	1,166,000.00
123.	A.J OSEGBU	1,060,705.00	1,060,705.00
124.	CHIEF ACHO IHIM	13,084,500.00	13,084,500.00
125.	OBIOHA CHRISTOPHR	3,895,000.00	3,895,000.00
126.	NGOZIE UGBU	2,626,000.00	2,626,000.00
127.	CHIZOBA ADIELE	2,136,000.00	2,136,000.00

128.	BRIGHT ONYEGBULE	180,000.00	180,000.00
129.	EZUMAH TOCHUKWU	30,000.00	30,000.00
130.	OKEY UNASU	1,290,000.00	1,290,000.00
131.	B. N ANUJOROH	7,380,600.00	7,380,600.00
132.	O. I. K OPARAKU	3,070,958.19	3,070,958.19
133.	HON. NWOKORO	1,080,000.00	1,080,000.00
134.	E. C EGWIM	4,908,920.00	4,908,920.00
135.	V. S. OSUORJI	3,380,897.00	3,380,897.00
136.	HON. L. NZERIBE	1,490,000.00	1,490,000.00
137.	SUNDRY STAFF	2,547,356.85	2,547,356.85
138.	A. M. O ASHAMKONYE	1,889,730.00	1,889,730.00
139.	UCHENNA OKORIE	11,430,000.00	11,430,000.00
140.	AGBARA SAMUEL	1,700,000.00	1,700,000.00
141.	ONYEAKOLISI A.	1,930,000.00	1,930,000.00
142.	CHIEF OGBUMIKE C.	1,303,000.00	1,303,000.00
143.	IBE STEVE	150,000.00	150,000.00
144.	BLESSING EMMA ALARIBE	375,000.00	375,000.00
145.	CHRISTIAN OGUOMA	375,000.00	375,000.00
146.	ANELE P. C	125,000.00	125,000.00
147.	U. J. U. OGBU	1,212,500.00	1,212,500.00
148.	P. C IKECHUKWU	456,300.00	456,300.00
149.	HON. FABIAN NWOSU	110,000.00	110,000.00
150.	OKEREAFOR VICTORIA	728,000.00	728,000.00
151.	OHABOR KENNY	3,027,000.00	3,027,000.00
152.	CHUKWU ONYEAKAGHA	4,596,060.00	4,596,060.00
153.	IKE BERTHA	270,000.00	270,000.00
154.	EZINNE AMARAMIRO	32,000.00	32,000.00
155.	ILO BEN	512,000.00	512,000.00
156.	ISHMEAL EZEALO	32,000.00	32,000.00
157.	SUNDAY NDUKWE	100,000.00	100,000.00
158.	OKORO CHARITY	30,000.00	30,000.00
159.	UCHE OKEKE	130,119.59	130,119.59
160.	NGOZI IWUNZE	10,000.00	10,000.00
161.	LINUS ASIMUGWA	20,000.00	20,000.00
162.	MAGDALME OKAFOR	174,000.00	174,000.00
163.	ILOCHUKWU BERNETH	480,000.00	480,000.00
164.	NICHOLAS UBA	4,440,000.00	4,440,000.00
165.	NJOKU L.E.C	1,135,000.00	1,135,000.00
166.	ALAMAFOR OBILOR	10,000.00	10,000.00
167.	JOHN NWABUISI	10,000.00	10,000.00
168.	L. E IHEDIOHA	235,000.00	235,000.00
169.	C.A. MUONAGO	150,000.00	150,000.00
170.	ACHO OGBUNIKE	1,580,000.00	1,580,000.00
171.	I.C IWU	18,352.34	18,352.34
172.	NWACHUKWU ANTHONY	50,000.00	50,000.00
173.	NWADIKE THERESA	(47,000.00)	(47,000.00)
174.	UCHECHI UMEZURUIKE	354,348.84	354,348.84
175.	UGWULOKA T.C	975,000.00	975,000.00
176.	NDUBUISI CHUKWU	350,000.00	350,000.00
177.	EMEKA OKORONKWO	30,000.00	30,000.00
178.	EKEUBA A. O	170,000.00	170,000.00
179.	UCHENNA COSMOS	200,000.00	200,000.00
180.	MGBENAMI U. A	30,600.00	30,600.00

181.	IKE ESTHER	160,000.00	160,000.00
182.	NWOKENTA JANE	2,850,000.00	2,850,000.00
183.	GODWIN NWANKWO	6,050,000.00	6,050,000.00
184.	AMAEFULE M. D	6,725,000.00	6,725,000.00
185.	OZURUMBA	3,457,000.00	3,457,000.00
186	NICHOLAS UBA	2,290,000.00	2,290,000.00
187	ADIPUE ADLINE	631,000.00	631,000.00
188	OKERE C. O	1,040,000.00	1,040,000.00
	SUB-TOTAL PERSONAL ADVANCE	**252,474,387.55**	**282,534,749.13**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	9,654,070.72	0.00	9,654,070.72	9,654,070.72
	Value Added Tax (VAT)	1,350,000.00	0.00	1,350,000.00	1,350,000.00
	Withholding Tax (WHT)	0.00	0.00	0.00	0.00
	Sub-Total Unremitted Taxes	**11,004,070.72**	**0.00**	**11,004,070.72**	**11,004,070.72**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
1	NULGE Union Dues	2,989,600.00	0.00	2,986,600.00	2,986,600.00
2	NULGE Welfare	0.00	0.00	0.00	0.00
3	Staff Welfare Scheme	(18,204.00)	0.00	(18,204.00)	(18,204.00)
4	MHWU	296,981.26	0.00	296,981.26	296,981.26
5	NANNM	121,110.23	0.00	121,110.23	121,110.23
6	PRS	(300.00)	0.00	(300.00)	(300.00)
7	NACHPN	(16,000.00)	0.00	(16,000.00)	(16,000.00)
8	Okigwe Drivers Union	335,292.00	0.00	335,292.00	335,292.00
9	NSUS	490,896.73	0.00	490,896.73	490,896.73
	Sub-Total Unremitted Deductions from Salary	**4,196,376.22**	**0.00**	**4,196,376.22**	**4,196,376.22**
	GRAND TOTAL UNREMITTED DEDUCTION			**15,200,446.94**	**15,200,446.94**

16	**DEPOSITS:**	**2018 ₦'m**	**2017 ₦'m**
1.	Unclaimed Salaries	669,322.40	669,322.40
2.	Unclaimed Allowance	4,000.00	4,000.00
3.	Agric Debt	95,000.00	95,000.00
4.	Amacon Global Loan	(253,038.00)	(253,038.00)
5.	Nulge Motorcycle	(51,527.00)	(51,527.00)
6.	Rent on quarters	(173,001.00)	(173,001.00)
	Total Deposits	**290,756.40**	**290,756.40**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	7,860,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**78,666,346.09**
2	February	23,569,027.47	29,386,099.60	4,863,652.33	39,556,594.16	**97,375,373.56**
3	March	26,269,627.47	26,386,099.60	4,863,652.33	39,556,594.16	**97,075,973.56**
4	April	18,766,920.47	29,386,099.60	4,863,652.33	39,556,594.16	**92,573,266.56**
5	May	23,386,027.47	26,386,099.60	4,863,652.33	39,556,594.16	**94,192,373.56**
6	June	24,176,417.48	29,386,099.60	4,863,652.33	39,556,594.16	**97,982,763.57**
7	July	2,262,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**73,068,346.09**
8	August	23,468,027.47	29,386,099.60	4,863,652.33	39,556,594.16	**97,274,373.56**
9	September	69,236,676.35	26,386,099.60	4,863,652.33	39,556,594.16	**140,043,022.44**
10	October	44,376,593.30	29,386,099.60	4,863,652.33	39,556,594.16	**118,182,939.39**
11	November	97,468,244.56	26,386,099.60	4,863,652.33	39,556,594.16	**168,274,590.65**
12	December	64,529,112.32	29,386,099.60	4,863,652.33	39,556,594.16	**138,335,458.41**
	Total	**425,368,074.36**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,311,044,227.44**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	177,000.00	91,100.00
	February	52,800.00	23,800.00
	March	58,700.00	100,500.00
	April	223,400.00	56,200.00
	May	103,200.00	99,500.00
	June	99,000.00	346,600.00
	July	859,100.00	25,900.00
	August	264,300.00	53,700.00
	September	191,700.00	32,300.00
	October	136,350.00	89,350.00
	November	106,200.00	30,200.00
	December	69,700.00	7,200.00
	Total	**2,341,450.00**	**956,350.00**

GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF ONUIMO

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

ONUIMO LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Onuimo Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities
   c. Statement 3 --- Statements of Consolidated Revenue Fund

d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Onuimo Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by theOnuimo Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.



Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Onuimo Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.



_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF ONUIMO LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Onuimo Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Onuimo Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Onuimo Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

ONUIMO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
1,834,531,640.00	Statutory Allocation from JAAC	1	1,330,683,817.96	679,135,550.42
12,360,500.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
11,500,000.00	Capitation Rate		0.00	0.00
11,357,000.00	Property Rate		203,000.00	0.00
22,533,600.00	Licenses, Fines, Fees and Royalty		372,200.00	50,000.00
3,750,000.00	Earnings from Commerce		0.00	616,600.00
1,700,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,001,200,000.00	Miscellaneous		429,000.00	0.00
0.00	Other Revenue Sources	4	0.00	0.00
2,898,932,740.00	**Total Revenue**		**1,331,688,027.96**	**679,802,150.42**
	Total Inflow from Operating Activities (A)		**1,331,688,027.96**	**679,802,150.42**
	Payments:			
290,490,309.00	Personnel Cost	5	662,890,808.54	503,464,096.67
56,030,000.00	Overhead Cost	6	54,644,340.97	86,030,035.79
0.00	Sec. Vote	7	12,690,000.00	2,960,000.00
0.00	Integrated Farm Projects	8	0.00	158,000.00
2,460,190,760.00	Capital Expenditure	9	596,234,259.26	90,895,850.70
0.00	Interest Payment		0.00	0.00
2,806,711,069.00	**Total Outflow from Operating Activities (B)**		**1,326,459,410.77**	**683,487,983.16**
92,221,671.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**5,228,617.19**	**(3,685,832.74)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		5,228,617.19	**(3,685,832.74)**
0.00	**Cash and its Equivalent as at 1/1/18**		**585,697.60**	**4,271,530.34**
0.00	**Cash and its Equivalent as at 31/12/18**		**5,814,314.79**	**585,697.60**

ONUIMOLOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	13,000.00	374,459.49
Bank	11	5,801,314.79	211,238.11
Total Liquid Assets (A)		5,814,314.79	**585,697.60**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	10,390,000.00	700,000.00
Service Advance	14	343,705,372.90	216,322,217.18
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**354,095,372.90**	**217,022,217.18**
TOTAL ASSETS C = (A + B)		**359,909,687.69**	**217,607,914.78**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		228,219,261.97	85,917,489.06
Unremitted Deductions	15	32,758,028.62	32,758,028.62
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**260,977,290.59**	**118,675,517.68**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	98,932,397.10	98,932,397.10
Total Other Liabilities (F)		**0.00**	**0.00**
TOTAL LIABILITIES G = (D + E +F)		**359,909,687.69**	**217,607,914.78**

ONUIMO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
81,831,188.39	**OPENING BALANCE 1/1/18**		**85,917,789.66**	**0.00**	**0.00**	**0.00**	**(85,917,489.06)**
	ADD REVENUE:						
	ALLOCATIONS						
679,135,550.42	Statutory Allocation from JAAC	1	1,330,683,827.96	1,834,531,640.00	1,834,531,640.00	0.00	503,847,812.04
0.00	State Government IGR	2	0.00	12,360,500.00	12,360,500.00	0.00	12,360,500.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
0.00	Capitation Rate		0.00	11,500,000.00	11,500,000.00	0.00	11,500,000.00
0.00	Property Rate		203,000.00	11,357,000.00	11,357,000.00	0.00	11,154,000.00
50,000.00	Licenses, Fines, Fees and Royalty		372,200.00	22,533,600.00	22,533,600.00	0.00	22,161,400.00
616,600.00	Earnings from Commerce		0.00	3,750,000.00	3,750,000.00	0.00	3,750,000.00
0.00	Rent on Local Govt. Property		0.00	1,700,000.00	1,700,000.00	0.00	1,700,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		429,000.00	1,001,200,000.00	1,001,200,000.00	0.00	**1,000,771,000.00**
666,600.00	**Total Internally Generated Revenue**		**1,004,200.00**	**2,898,932,740.00**	**2,898,932,740.00**	0.00	
	Other Revenue Sources of the Local Govt	4					
761,638,338.81	**Total Revenue (A)**		**1,417,605,517.02**	**2,898,932,740.00**	**2,898,932,740.00**	0.00	**1,481,327,222.98**
	EXPENDITURE						
494,965,541.89	Personnel cost	5	662,890,808.54	290,490,,309.00	290,490,,309.00	0.00	(372,400,499.54)
92,116,457.16	Overhead Cost	6	54,834,187.25	56,030,000.00	56,030,000.00	0.00	1,195,812.75
88,633,850.10	Capital Expenditure	9	471,661 ,259.26	2,460,190,760.00	2,460,190,760.00	0.00	1,988,529,500.74
675,715,849.75	**Total Expenditure (B)**		**1,189,386,255..05**	**2,806,711,069.00**	**2,806,711,069.00**	**0.00**	**1,617,324,813.95**
85,917,489.06	**OPERATING BALANCE**		**228,219,261.97**	**92,221,671.00**	**92,221,671.00**		**(135,997,590.97)**
85,917,489.06	**APPROPRIATIONS/TRANSFERS**		**228,219,261.97**	**92,221,671.00**	**92,221,671.00**		**(135,997,590.97)**
	Transfer to Capital Development Fund						
85,917,489.06	Closing Balance		**228,219,261.97**	**92,221,671.00**	**92,221,671.00**		**(135,997,590.97)**

ONUIMO LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**350,456,196.43**	**0.00**	**0.00**	**0.00**	**(350,456,196.43)**
	ADD REVENUE						
85,,917,489.06	**Transfer From Consolidated Revenue Fund**		228,219,261.97	0.00	0.00	0.00	(228,219,261.97)
	Aid and Grants						
	External Loans						
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.00	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
439,090,047.13	**TOTAL REVENUE**		**578,675,458.40**	0.00	0.00	0.00	**(578,675,458.40)**
	LESS CAPITAL EXPENDITURE						
88,633,850.70	**Capital Expenditure Sector**	9	471,661,259.26	2,460,190,760.00	2,460,190,760.00	0.00	2,256,421,499.26
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	0.00	0.00	0.00	0.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
88,633,850.70	**TOTAL CAPITAL EXPENDITURE**		471,661,259.26	2,460,190,760.00	2,460,190,760.00	0.00	2,256,421,499.26
0.0	Adjustments for Movements in Public Debts		0.00	0.00	0.00	0.00	0.00
350,456,196.43	**Closing Balance**		107,014,199.14				

ONUIMO LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018		
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**				
	Net Share of Statutory Allocation from JAAC	**1**	1,330,683,827.96	1,834,531,640.00	503,847,812.04
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	189,132,850.00	189,132,850.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	72,450,200.00	72,450,200.00
	Total (Gross) JAAC Allocation to the Local Government		1,330,683,827.96	**2,096,114,690.00**	**765,430,862.04**
	VALVE ADDED TAX:				
	Share of Value Added Tax		0.00	360,491,630.00	360,491,630.00
	Total Value Added Tax		**0.00**	**360,491,630.00**	**360,491,630.00**

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	12,360,500.00	12,360,500.00
	Total State Government Internally Generated Revenue	**0.00**	**12,360,500.00**	**12,360,500.00**
3	**C - INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	9,000,000.00	9,000,000.00
	Arrears of Capitation Rate	0.00	2,500,000.00	2,500,000.00
	Sub-Total Capitation Rate	**0.00**	**11,500,000.00**	**11,500,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	203,000.00	8,000,000.00	7,797,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	3,357,000.00	3,357,000.00
	Sub-Total Property Rate	**203,000.00**	**11,357,000.00**	**11,154,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Obstruction and Nuisance Fees	0.00	2,200,000.00	2,200,000.00
	Bicycle License Fess	0.00	60,000.00	60,000.00
	Liquor License (Wine/ Beer)	0.00	625,000.00	625,000.00
	Native Liquor License	0.00	30,000.00	30,000.00
	Native Tobacco License	0.00	15,600.00	15,600.00
	Squatter/ Hawkers Permit	0.00	20,000.00	20,000.00
	Buses/Commercial Vehicles Emblems	0.00	1,530,000.00	1,530,000.00
	Registration of Buses/Commercial Vehicles	0.00	1,500,000.00	1,500,000.00
	Operational Business Permit	17,000.00	1,300,000.00	1,283,000.00
	Motorcycle License Fees	0.00	153,000.00	153,000.00
	Eating House License Fees	0.00	200,000.00	200,000.00
	Kiosk License Fees	0.00	100,000.00	100,000.00
	Bakery House License Fees	0.00	1,000,000.00	1,000,000.00
	Customary Marriage Registration Fees	0.00	208,000.00	208,000.00
	Radio/Television License Fees	0.00	27,000.00	27,000.00
	Clubs, Cultural and Social Organization Registration Fees	0.00	250,000.00	250,000.00
	Identification/Oath Fees	0.00	2,270,000.00	2,270,000.00
	Disloading Septic Tank License Fees	0.00	150,000.00	150,000.00
	Earning from Environmental Sanitation Services	0.00	18,500.00	18,500.00
	Registration of Birth and Death	55,000.00	1,050,000.00	995,000.00
	Dispensary Fees	0.00	175,000.00	175,000.00
	Maternity Fees	300,200.00	720,000.00	419,800.00
	Registration of Contractors	0.00	3,800,000.00	3,800,000.00
	Tender Fees	0.00	2,000,000.00	2,000,000.00
	Sand Excavation Fees	0.00	150,000.00	150,000.00
	Cottage Industry Fees	0.00	50,000.00	50,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	300,000.00	300,000.00

	Rice Mill/Cassava/Corn Grinding License Fees	0.00	250,000.00	250,000.00
	Ingredient Grinding License Fees	0.00	35,000.00	35,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	75,000.00	75,000.00
	Blacksmith Workshop License Fees	0.00	10,000.00	10,000.00
	Motor Spare Parts License Fees	0.00	250,000.00	250,000.00
	Clock/Watch Repair License Fees	0.00	7,500.00	7,500.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	40,000.00	40,000.00
	Motor Mechanical Workshop License Fees	0.00	120,000.00	120,000.00
	Building material License Fees	0.00	300,000.00	300,000.00
	Surface Kerosene Tank License Fees	0.00	75,000.00	75,000.00
	Photocopying and Document Service License Fees	0.00	14,000.00	14,000.00
	Block Making with Machine License Fees	0.00	200,000.00	200,000.00
	Sewing Institute License Fees	0.00	150,000.00	150,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	100,000.00	100,000.00
	Local Hair Barbing/Painting License Fees	0.00	30,000.00	30,000.00
	Advertisement License Fees	0.00	400,000.00	400,000.00
	Hire Charges/Heavy Equipment fees	0.00	75,000.00	75,000.00
	Customary Right of Occupancy Fees	0.00	200,000.00	200,000.00
	Building Plan Inspection Fees	0.00	300,000.00	300,000.00
	Sub-Total Licenses, Fines and Fees	**372,200.00**	**22,533,600.00**	**22,161,400.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	1,500,000.00	1,500,000.00
	Motor Park Toll	0.00	850,000.00	850,000.00
	Slaughter House Fees	0.00	200,000.00	200,000.00
	Earnings from Agricultural Undertakings	0.00	1,200,000.00	1,200,000.00
	Sub-Total Earnings from Commerce	**0.00**	**3,750,000.00**	**3,750,000.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Other Local Government Buildings	0.00	250,000.00	250,000.00
	Rent on Other Local Government Landed Property	0.00	1,450,000.00	1,450,000.00
	Sub-Total Rent on Local Government Property	**0.00**	**1,700,000.00**	**1,700,000.00**
3.6	**INTEREST/REPAYMENTS AND DIVIDENDS:**			
3.6.1	**INTEREST/REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**

3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	429,000.00	1,200,000.00	771,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	**429,000.00**	**1,001,200,000.00**	**1,000,771,000.00**
	Grand Total Internally Generated Revenue	**1,004,200.00**	**1,052,040,600.00**	**1,051,036,400.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	4,788,104.58	7,985,434.00	3,197,329.42
	The Legislative	14,814,698.00	25,000,000.00	10,185,302.00
	Community Government Councils	0.00	10,000,000.00	10,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**19,602,802.58**	**42,985,434.00**	**23,382,631.42**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	51,016,605.86	55,050,022.00	4,033,416.14
	Finance	34,618,041.73	35,905,180.00	1,287,138.27
	Medical and Health	98,077,227.55	100,768,180.00	2,691,348.45
	Planning Research and Statistics	5,566,395.49	6,150,294.00	583,898.51
	Agricultural and Natural Resources	10,870,242.62	12,536,432.00	1,666,189.38
	Works, Transport and Housing	13,152,256.71	14,770,811.00	1,618,554.29

	Information, Education and Social Welfare	15,617,710.81	20,323,560.00	4,705,849.19
	Salaries of Primary Education Teachers and Members of Traditional Rulers	410,997,023.19		410,997,023.19
	Sub-Total	**639,915,503.96**	**245,504,875.00**	**16,586,394.23**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	2,104,000.00	1,500,000.00	(604,000.00)
	NYSC Corp Member	858,502.00	0.00	(858,502.00)
	Postal Agents	0.00	0.00	0.00
	Disabled Persons	0.00	0.00	0.00
	IT Students/Med. Wives	410,000.00	500,000.00	90,000.00
	Road Cleaners	0.00	0.00	0.00
	Casual Security men	0.00	0.00	0.00
		0.00	0.00	0.00
	Sub-Total Miscellaneous	**3,372,502.00**	**2,000,000.00**	**(1,372,502.00)**
	Grand Total Personnel Cost:	**662,890,808.54**		
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	251		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	20		
	Total Number of Employees at the End of the Year	**231**		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	5,617,735.03	10,245,000.00	9,294,550.00
	Utility Services	334,171.35	0.00	334,171.35
	Telephone and Postal Services	0.00	0.00	0.00
	Stationery and Printing	5,580,200.00	7,839,320.00	2,740,880.00
	Maintenance of Office Furniture and Equipment	55,000.00	8,045,000.00	7,990,000.00
	Maintenance of Vehicle and Capital Assets	400,000.00	7,480,000.00	2,920,000.00
	Consultancy and Professional Services	60,000.00	1,000,000.00	940,000.00
	Training, Staff Development and Welfare	1,085,000.00	5,200,000.00	4,882,000.00
	Entertainment and Hospitality	150,000.00	7,700,000.00	3,450,000.00
	Miscellaneous Expenses	1,408,760.18	7,090,000.00	3,939,521.62
	Provision of Service Materials	450.00	1,430,680.00	1,430,680.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Function	**54,834,187.25**	**56,030,000.00**	**1,195,812.75**
	Previous Year Retirement	**189,844.28**		**189,844.28**
	Grand Total Overhead Cost:	**54,644,340.97**	**56,030,000.00**	1,385,659.03
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	11,405,000.00	24,280,000.00	12,875,000.00
	Administration	11,100,000.00	9,300,000.00	1,800,000.00
	Finance	754,015.90	6,800,000.00	6,045,984.10
	Medical and Health	11,375,171.35	4,950,000.00	6,425,171.35
	Planning Research and Statistics	500,000.00	1,700,000.00	1,200,000.00
	Agricultural and Natural Resources	500,000.00	3,150,000.00	2,650,000.00

	Works, Transport and Housing	10,145,000.00	3,700,000.00	6,445,000.00
	Information, Education and Social Welfare	8,865,140.72	2,150,000.00	6715,140.72
	Total Overhead Cost by Sector (Department)	**54,834,187.25**	**56,030,000.00**	**1,195,812.75**
7	**SECURITY VOTE**			
	Sub-Total	12,690, 000.00	0.00	12,690, 000.00
8	INTEGRATED FARM PROJECT			
	Sub-Total	0.00	0.00	0..00
9	**CAPITAL EXPENDITURE:**			
	Purchase of Motor Vehicles	5,500,000.00	25,000,000.00	19,500,000.00
	Rehabilitation of Rural Roads	31,625,000.00	1,200,000,000.00	1,168,375,000.00
	Other Capital Project	0.00	1,235,190,760.00	1,235,190,760.00
	Local Govt. Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**471,661,259.26**	**2,460,190,760.00**	**1,988,529,500.74**

	LIQUIDASSTS				
	CASH AND CASH EQUIVALENT:				
	CASH BALANCE:				
10	Cash-at-Hand			13,000.90	374,459.49
	Sub-Total Cash			**13,000.90**	**374,459.49**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank Plc.			(1,073.05)	0.00
	2. Zenith Bank Plc.			5,601,260.00	0.00
	3. Unity Bank Plc.			3,725.70	0.00
	4. First Bank Plc.		2022825720	6,448.00	6,448.00
	5. First Bank Plc.		2008475604	1,151.09	1,151.09
	6. First Bank Plc.		2018407132	4,182.60	4,182.60
	7. UBA Plc.		1017629558	751.06	751.06
	8. Fidelity Bank Plc.		5030049929	170,593.03	170,593.03
	9. FCMB Plc.		1907471013	14,943.86	14,943.86
	10. Zenith Bank Plc.		1014135627	(667.50)	0.00
	Sub-Total Bank			**5,801,314.79**	**211,238.11**
	Grand Total Cash and Bank Equivalent			**5,814,314.79**	**585,697.60**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00

	Sub-Total Salary Advance	**0.00**	**0.00**
13	**IMPREST:**		
1.	Okoroji Charles	150,000.00	150,000.00
2.	Anorue Okechukwu	50,000.00	50,000.00
3.	Hon. Agonsi Uwakwe	1,100,000.00	500,000.00
4.	Lebechi Gerald .U.	4,200,000.00	0.00
5.	Ijeoma Olivia Nkeiru	400,000.00	0.00
6.	Alakwe Kelechi	400,000.00	0.00
7.	Oguchinti Nma .C.	960,000.00	0.00
8.	Amaeful Anselem .C.	310,000.00	0.00
9.	Okafor Justina .C.	300,000.00	0.00
10	Nosu Okechukwu	300,000.00	0.00
11	Emelle Nkechi .C.	300,000.00	0.00
12.	Iyiakaimo Margerate .A.	300,000.00	0.00
13.	Anorue Timothy.N.	300,000.00	0.00
14.	Omeike Casmir .E.	300,000.00	0.00
15.	Eluchie Edith Ogechi	300,000.00	0.00
16.	Emenanuibe Harriet	300,000.00	0.00
	Sub-Total Imprest	**10,390,000.00**	**700,000.00**
14	**SERVICE ADVANCE**		
14.1	**INTEGEATED FARM PROJECT:**		
	a. Mr. Iroh Patrick	1,991,000.00	1,991,000.00
	b. Mr. Iroh Patrick	3,785,671.53	3,785,671.53
	Sub-Total Integrated Farm Project	**5,776,671.53**	**5,776,671.53**
14.2	**CHAPEL PROJECT**		
	a. Hon. Orjiakor Clifford	12,800,000.00	12,800,000.00
	Sub-Total Chapel Project	**12,800,000.00**	**12,800,000.00**
14.3	**GRADING OF RURAL ROADS:**		
	a. Hon. Orjiakor Clifford	22,000,000.00	22,000,000.00
	b. Onyekwere Kingsley	20,000,000.00	0.00
	c. Iroegbu Chinedu	3,980,000.00	0.00
	Sub-Total Grading of Rural Roads	**45,980,000.00**	**22,000,000.00**
14.4	**RENOVATION OF BUILDINGS:**		
	Renovation of Building	0.00	0.00
	Sub-Total Renovation of Buildings	**0.00**	**0.00**
14.5	**PERSONAL ADVANCES:**		
1	Rita Ibemere Okoroafor	3,000,000.00	3,000,000.00
2	Caro Ibe	300,000.00	300,000.00
3	Okolie .F. Oguguo	30,000.00	30,000.00
4	Hon. Paul Emeziem	11,079,950.96	11,079,950.96
5	Ikebunna Edwin	2,000.00	2,000.00
6	Chinedu Iregbu	1,931,000.00	1,931,000.00
7	Amaechi Christopher	1,293,000.00	1,293,000.00
8	Okpara H.U.	4,900,550.00	4,900,550.00

9	Dr. Iwueze E.E.	939,000.00	939,000.00
10	Nwaiwu Jane	30,000.00	30,000.00
11	Engr. S.I. Anyabudike	22,608,557.00	22,608,557.00
12	Ogubuike C.A.	3,350,000.00	3,350,000.00
13	Uhuegbu M.U.	1,800,000.00	1,800,000.00
14	Hon. Emeka Maduko	1,795,000.00	1,795,000.00
15	Hon. Innocent Agonsi	2,140,000.00	2,140,000.00
16	Hon. Harrison Ejianya	2,790,000.00	2,790,000.00
17	Hon. Monica Ike	1,605,000.00	1,605,000.00
18	Oziligbo S.E.	30,000.00	30,000.00
19	Ojiaku S.E.	914,000.00	914,000.00
20	Eluagu A.U.	2,300,000.00	2,300,000.00
21	Christopher Obiagwu	1,750,000.00	1,750,000.00
22	Edith Obedinma	31,400,000.00	31,400,000.00
23	Mary Okpara	220,000.00	220,000.00
24	Innocent Oriaku	954,000.00	954,000.00
25	Akuchie C.C.	20,000.00	20,000.00
26	Okafor Justina	1,036,000.00	1,036,000.00
27	Adibe Frumentus	2,540,000.00	2,540,000.00
28	Osuji O.O.	1,075,000.00	1,075,000.00
29	Mgbemere Donatus	20,000.00	20,000.00
30	Edo Beniah	30,000.00	30,000.00
31	Osuagwu T.O.	20,000.00	20,000.00
32	Hon. M. Nwadike	430,000.00	430,000.00
33	Dim Innocent	70,000.00	70,000.00
34	Onosirike R.C.	790,720.00	790,720.00
35	Ikwusomem V.A.C	5,053,000.00	5,053,000.00
36	Opara Godwin	921,100.00	921,100.00
37	Ukah Lovina	30,000.00	30,000.00
38	Livinus Nwadike	1,000,000.00	1,000,000.00
39	Engr. Onyekwe K.	50,000.00	50,000.00
40	Onuoha Chijioke	1,910,500.00	1,910,500.00
41	Ngozi Agba	5,489,000.00	5,489,000.00
42	Osuagwu C.C.	65,000.00	65,000.00
43	Paulinus Abiakam	66,000.00	66,000.00
44	Unagha J.O.	40,000.00	40,000.00
45	Offor A.N.	885,000.00	885,000.00
46	Robert Nwadike	400,000.00	400,000.00
47	Hon. Gabriel Ugorji	300,000.00	300,000.00
48	Opara C.M.	1,703,000.00	1,703,000.00
49	Anumudu G.U.	6,979,134.35	6,979,134.35
50	Hon. Mrs. Stella Emeziem	1,050,000.00	1,050,000.00
51	Ejim Scholar	3,306,500.00	3,306,500.00
52	Paul Nzekwe	142,000.00	142,000.00
53	Esonwunne R.O.	80,000.00	80,000.00
54	John Chuka	1,150,000.00	1,150,000.00
55	Kingsley Onyekwere	2,150,000.00	2,150,000.00
56	J.O. Okafor	50,000.00	50,000.00
57	Ekeagwu C.C.	10,000.00	10,000.00
58	Mrs. Okpara B.C.	100,000.00	100,000.00
59	Osigwe Ben	812,000.00	812,000.00
60	Ozor R.O.	(450,000.00)	(450,000.00)
61	Christopher Ekechi	873,900.00	873,900.00

62	Ikechukwu Okafor	500,000.00	500,000.00
63	Frank Mmuo	180,000.00	180,000.00
64	Emeka Obi	1,700,000.00	1,700,000.00
65	Sam Esonwunne	3,150,000.00	3,150,000.00
66	Okeke F.N.	4,033,000.00	4,033,000.00
67	Aluka A.E.	481,000.00	481,000.00
68	Ibeneme C.N.	1,043,100.00	1,043,100.00
69	Onunkwo E.E.	543,500.00	543,500.00
70	Emenike Chinyere	6,700.00	6,700.00
71	Opara L.I.	95,491.81	95,491.81
72	Iheanacho F.C.	20,000.00	20,000.00
73	Madu John	20,000.00	20,000.00
74	S.I. Ihim	50,000.00	50,000.00
75	Florence Nwosu	100,000.00	100,000.00
76	Vincent Nnadi	90,000.00	90,000.00
77	Jacob Davidson	100,000.00	100,000.00
78	Raymond Agim	101,000.00	101,000.00
79	Felix Lebechi	33,000.00	33,000.00
80	Nwosu Fabian	8,000.00	8,000.00
81	A.I. Akanwa	964,735.00	964,735.00
82	Edith Peter	120,000.00	120,000.00
83	A.A. Nwaguta	200,000.00	200,000.00
84	Damian Eke	40,000.00	40,000.00
85	Ohaneje B.	100,000.00	100,000.00
86	Maurice Uzoegbu	120,000.00	120,000.00
87	Okechukwu Ovuegbu	105,000.00	105,000.00
88	Nnadi Duru	50,000.00	50,000.00
89	Ohaneje E.K.	125,000.00	125,000.00
90	Martha Alaneme	4,000.00	4,000.00
91	L.C. Chibueze	2,000,000.00	2,000,000.00
92	Godson Osuagwu	2,000,000.00	2,000,000.00
93	R.B.D. Egbulonu	484,000.00	484,000.00
94	Prince .M. Anusionwu	1,000,000.00	1,000,000.00
95	Ibegbulem Ngozi	300,000.00	300,000.00
96	Ike Rita Oguchi	50,000.00	50,000.00
97	G.M. Osuigwe	2,520.00	2,520.00
98	Ngozi Nwalaka	1,034,000.00	1,034,000.00
99	Riman D. Shinkor	85,000.00	85,000.00
100	Hon. K. Ogu	5,000.00	5,000.00
101	Hon. Innocent Ikebunna	90,000.00	90,000.00
102	Hon. Florence Nwosu	80,000.00	80,000.00
103	Hon. Ebosi C.C.	700,000.00	700,000.00
104	Hon. Engr. K. Obiodu	700,000.00	700,000.00
105	Maduike Celestine	25,000.00	25,000.00
106	Ephraim Opara	459,500.00	459,500.00
107	Ibekwe E.O.	57,500.00	57,500.00
108	Ukwuoma Elizabeth	10,000.00	10,000.00
109	Amaefule A.C.	280,000.00	280,000.00
110	Udenkwo Val	3,193,000.00	3,193,000.00
111	Nwachukwu C.C.	30,000.00	30,000.00
112	Mgbemere Caroline	3,055,000.00	3,055,000.00
113	Njoku L.E.C.	140,000.00	140,000.00
114	Anya E.C.	60,000.00	60,000.00

115	Obinna E.C.	636,000.00	636,000.00
116	Ihekoronye G.O.	1,500,000.00	1,500,000.00
117	Mercy Ugbaja	60,000.00	60,000.00
118	Nicholas Anyanwu	21,740.00	21,740.00
119	L.N. Chukwulebe	490,000.00	490,000.00
120	Chijin Odinaka	120,000.00	120,000.00
121	Mberekpe R.N.	749,110.00	749,110.00
122	Adolphus Aloka	7,000.00	7,000.00
123	Lebechi Hyacinth	50,000.00	50,000.00
124	Frank Mbaka	1,350,000.00	1,350,000.00
125	Christian Ebosi	700,000.00	700,000.00
126	Osuagwu Thaddeus	20,000.00	20,000.00
127	Andrew Ihekwoaba	66,000.00	66,000.00
128	Jude Obaegbu	300,000.00	300,000.00
129	Igwe Charles	70,000.00	70,000.00
130	Opara Emeka	320,000.00	320,000.00
131	Ibekwe Daniel	70,000.00	70,000.00
132	Ibekwe Nkeiru	325,000.00	325,000.00
133	Amaechina Raphael	5,000.00	5,000.00
134	Cookey Christiana	25,000.00	25,000.00
135	Owenyiuka Lauretta	3,000.00	3,000.00
136	Nwachukwu E.H.L.	80,000.00	80,000.00
137	Iyikaimo Margret	1,517,000.00	1,517,000.00
138	Ohazuruike Hyginus	112,000.00	112,000.00
139	Ohaetosi S.I.	750,000.00	750,000.00
140	Egwim M.C.	152,000.00	152,000.00
141	Anaele Edwin	20,000.00	20,000.00
142	Dr. Nwadilibe Emeka	(20,000.00)	(20,000.00)
143	Oke Clarence	1,050,000.00	1,050,000.00
144	Ejimba Isdore	265,000.00	265,000.00
145	Echie J.C.	90,000.00	90,000.00
146	Nwachukwu Leonard	18,000.00	18,000.00
147	Okoka Hilary	42,000.00	42,000.00
148	Alaneme Henry	125,000.00	125,000.00
149	Ngozi Igwe	490,000.00	490,000.00
150	Osuji Florence	90,000.00	90,000.00
151	Hon. Ejimenu S.N.	1,000,000.00	1,000,000.00
152	Nwadiaro F.A.	50,000.00	50,000.00
153	Anyanwu B.I.	2,506,000.00	2,506,000.00
154	Vincent Okparaeke	345,000.00	345,000.00
155	Nwaokoro J.C.	10,000.00	10,000.00
156	Anyabuike Godfrey	8,000.00	8,000.00
157	Ugo J.C.	644,000.00	644,000.00
158	Oti Chukwuma	10,000.00	10,000.00
159	Ugochukwu C.N.	20,000.00	20,000.00
160	Hon. UcheIgwe	50,000.00	50,000.00
161	Hon. Jeff Imo	5,547,650.00	5,547,650.00
162	Ozowara D.	47,000.00	47,000.00
163	Ndukaku Ijeomah	4,077,110.00	4,077,110.00
164	Solomon Akinseye	40,000.00	40,000.00
165	Ukaegbu E.	590,000.00	590,000.00
166	HRH Eze Asoka	166,000.00	166,000.00
167	Okey Aniche	100,000.00	100,000.00

168	Christian Okereke	2,000.00	2,000.00
169	Godwin Okereke	455,000.00	455,000.00
170	John Egboh	10,000.00	10,000.00
171	Ukwuoma Paulinus	280,000.00	280,000.00
172	Duruji Clifford	70,000.00	70,000.00
173	Chimezie Obi	53,000.00	53,000.00
174	Okparaeke E.	50,000.00	50,000.00
175	Samuel Awuzie	85,000.00	85,000.00
176	Anorue N.T.	3,981,522.00	3,081,522.00
177	Leo Onyeukwu	1,198,491.06	1,198,491.06
178	Madu Chijioke	50,000.00	50,000.00
179	Offor Onyekaba	325,000.00	325,000.00
180	George Iloanya	55,000.00	55,000.00
181	I.E. Ohamara	2,890,000.00	2,890,000.00
182	Ibe Steve	1,182,500.00	1,182,500.00
183	Okparaocha Kelechi	650,000.00	650,000.00
184	Omeike Casmir E.	(2,314,030.00)	(2,314,030.00)
185	Obiagwu C.	530,000.00	530,000.00
186	Ejemba I.	60,000.00	60,000.00
187	Opara Vincent	82,000.00	82,000.00
188	Sam Iwuoha	100,000.00	100,000.00
189	A.A. Ibegbulem	1,750,000.00	1,750,000.00
190	Okafor J.C.	210,000.00	105,000.00
191	Emma Alaribe B.E.	18,000.00	18,000.00
192	Kingsley Works	30,000.00	30,000.00
193	Eke C.C.	1,904,000.00	1,904,000.00
194	Chinyere Oziligbo	8,000.00	8,000.00
195	Dim Priscilia	10,000.00	10,000.00
196	Ugbaja C.I.	1,065,000.00	1,065,000.00
197	Nwaribe A.N.	3,330,000.00	3,330,000.00
198	C.N. Ugochi	80,000.00	80,000.00
199	Edith Ebuchie	456,000.00	456,000.00
200	Nwosu Priscillia	80,000.00	80,000.00
201	Hyginus Ohazuruike	130,000.00	130,000.00
202	Obizo C.S.	40,000.00	40,000.00
203	Soroibe Nkeiruka	30,000.00	30,000.00
204	Offorma Nneka	15,000.00	15,000.00
205	Nkemu Oluchi	833,700.00	833,700.00
206	Ikechukwu Christopher	410,000.00	410,000.00
207	Ekechi Christiana	10,000.00	10,000.00
208	Chinedu Iregbu	39,000.00	39,000.00
209	Ohabunwa Godwin	30,000.00	30,000.00
210	June Obijiaku	40,000.00	40,000.00
211	Mary Onyenucheya	40,000.00	40,000.00
212	Vincent Kelechi Ike	40,000.00	40,000.00
213	Andu Anyabuike	40,000.00	40,000.00
214	Prince Alex Chibueze	40,000.00	40,000.00
215	Osuagwu Cajetan	20,000.00	20,000.00
216	Anorue Okechukwu	35,000.00	20,000.00
217	Augustine Mbeonu	40,000.00	40,000.00
218	Patrick Chikezie	40,000.00	40,000.00
219	M.U. Njemanze	300,000.00	300,000.00
220	Agukwe Agatha Uche	50,000.00	50,000.00

221	Emeke Nkechi C.	100,000.00	100,000.00
222	Okoroji Charles (Treasurer)	90,000.00	90,000.00
223	Nwosu Okechukwu	144,465.00	144,465.00
224	Amaefule C. E. (Int. Auditor)	100,000.00	100,000.00
225	Emenawuibe Harriet C.	100,000.00	100,000.00
226	Anorue A. N.	100,000.00	100,000.00
227	Casmire Omeike	118,000.00	118,000.00
228	Eluchie Edith	100,000.00	100,000.00
229	Uwalaka V. N.	244,000.00	244,000.00
230	AnuebunwaI. N.	203,000.00	203,000.00
231	Hon. Uwakwe Agonsi	835,000.00	35,000.00
232	Hon. Lebechi Uche Gerald	3,400,000.00	0.00
233	Oguchinti Nma	800,000.00	0.00
234	Hon. Chikezie August us	3,334,798.72	0.00
235	Nwaduru, T.A.	45,000.00	0.00
236	Akwaka Florence	850,000.00	0.00
	Sub-Total Personal Advance	**279,148,701.37**	**175,745,545.65**
	Grand Total Service Advances:	**343,705,372.90**	**216,332,217.18**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	32,648,938.83	0.00	32,648,938.83	32,648,938.83
	Sub-Total Unremitted Taxes	**32,648,938.83**	**0.00**	**32,648,938.83**	**32,648,938.83**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
1	NULGE Union Dues	(565,536.93)	0.00	(565,536.93)	(565,536.93)
2	NULGE Welfare	794,865.14	0.00	794,865.14	794,865.14
3	Staff Welfare Scheme (SWA)	330,210.00	0.00	330,210.00	330,210.00
4	MHWU	(484,399.07)	0.00	(484,399.07)	(484,399.07)
5	NANNM	31,006.65	0.00	31,006.65	31,006.65
6	NACHPM	12,944.00	0.00	12,944.00	12,944.00
	Sub-Total Unremitted Deductions	**109,089.79**	**0.00**	**109,089.79**	**109,089.79**
	Grand Total Unremitted Deductions	**32,758,028.62**	**0.00**	**32,758,028.62**	**32,758,028.62**

16	**DEPOSITS:**	**2018** **₦'m**	**2017** **₦'m**
1.	Dishonoured Cheque	240,000.00	240,000.00
2.	PTF	5,059.00	5,059.00
3.	Unclaimed Salaries	22,150,787.30	22,150,787.30
4.	MDGs	3,620,000.00	3,620,000.00
5.	Miscellaneous Loan and Fertilizer	72,561,958.30	72,561,958.30
6.	Motorcycle	354,592.50	354,592.50
	Total Deposits	**98,932,394.10**	**98,932,394.10**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	60,298,866.95	26,386,099.60	4,863,652.33	39,556,594.16	**131,105,213.04**
2	February	15,665,986.52	29,386,099.60	4,863,652.33	39,556,594.16	**89,472,332.61**
3	March	39,196,106.11	26,386,099.60	4,863,652.33	39,556,594.16	**110,002,452.20**
4	April	55,152,243.47	29,386,099.60	4,863,652.33	39,556,594.16	**128,958,589.56**
5	May	2,767,134.12	26,386,099.60	4,863,652.33	39,556,594.16	**73,573,480.21**
6	June	19,227,214.87	29,386,099.60	4,863,652.33	39,556,594.16	**93,033,560.96**
7	July	27,543,771.92	26,386,099.60	4,863,652.33	39,556,594.16	**98,350,118.01**
8	August	20,458,771.92	29,386,099.60	4,863,652.33	39,556,594.16	**94,265,118.01**
9	September	42,907,326.87	26,386,099.60	4,863,652.33	39,556,594.16	**113,713,672.96**
10	October	17,346,541.70	29,386,099.60	4,863,652.33	39,556,594.16	**91,152,887.79**
11	November	109,322,096.73	26,386,099.60	4,863,652.33	39,556,594.16	**180,128,442.82**
12	December	35,121,613.70	29,386,099.60	4,863,652.33	39,556,594.16	**108,927,959.79**
	Total	**445,007,674.88**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,330,683,827.96**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	93,300.00	27,100.00
	February	0.00	72,900.00
	March	17,100.00	40,000.00
	April	53,800.00	116,400.00
	May	211,700.00	43,700.00
	June	24,600.00	65,400.00
	July	45,100.00	27,800.00
	August	20,400.00	40,700.00
	September	23,900.00	48,300.00
	October	462,900.00	73,300.00
	November	27,900.00	89,200.00
	December	23,500.00	20,800.00
	Total	**1,004,200.00**	**666,600.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF ORLU

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

ORLU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Orlu Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements

b. Statement 2 --- Statements of Assets and Liabilities
c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

ORLU LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Orlu Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Orlu Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Orlu Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF IDEATO NORTH LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Orlu Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

vii. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

viii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

ix. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofOrlu Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Orlu Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

ORLU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,486,740,337.00	Statutory Allocation from JAAC	1	1,565,375,996.84	892,676,976.11
10,325,241.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	INTERNALLY GENERATED REVENUE	3		
30,000,000.00	Capitation Rate		0.00	1,800.00
56,000,000.00	Property Rate		630,000.00	20,000.00
51,622,240.00	Licenses, Fines, Fees and Royalty		2,474,800.00	4,282,700.00
28,000,000.00	Earnings from Commerce		15,100.00	12,500.00
2,300,000.00	Rent on Local Govt. Property		0.00	30,000.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
944,000,000.00	Miscellaneous		112,095.92	0.00
	Other Revenue Sources	4	0.00	0.00
	Total Revenue			
3,608,987,818.00	**Total Inflow from Operating Activities (A)**		1,568,607,992.76	897,023,976.11
	Payments:			
783,537,302.00	Personnel Cost	5	857,791,435.96	710,363,613.96
80,526,180.00	Overhead Cost	6	52,084,139.17	101,702,206.72
0.00	Imprest/Sec. Vote	7	23,480,000.00	7,840,000.00
0.00	Integrated Farm Projects	8	364,900.00	1,096,433.57
2,350,900,000.00	Capital Expenditure	9	634,762,159.26	105,926,140.70
0.00	Interest Payment		0.00	0.00
3,214,963,482.00	**Total Outflow from Operating Activities (B)**		**1,568,482,634.39**	**926,928,394.95**
394,024,336.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**125,358.40**	**(29,904,418.84)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		125,358.40	**(29,904,418.84)**
0.00	**Cash and its Equivalent as at 1/1/19**		**9,057,856.23**	**38,962,275.07**
0.00	**Cash and its Equivalent as at 31/12/19**		**9,183,214.63**	**9,057,856.23**

ORLU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	7,568.30	2,787,035.44
Bank	11	9,175,646.33	6,270,820.79
Total Liquid Assets (A)		**9,183,214.63**	**9,057,856.23**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	29,109,500.00	15,304,500.00
Service Advance	14	459,674,571.42	439,975,126.52
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**488,784,071.42**	**455,279,626.52**
TOTAL ASSETS C = (A + B)		**497,967,286.05**	**464,337,482.75**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		425,718,246.65	392,088,443.35
Unremitted Deductions	15	26,382,932.38	28,800,697.90
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**452,101,179.03**	**420,889,141.25**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	45,866,107.02	43,448,341.50
Total Other Liabilities (F)		**45,866,107.02**	**43,448,341.50**
TOTAL LIABILITIES G = (D + E +F)		**497,967,286.05**	**464,337,482.75**

ORLU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
397,144,333.98	**OPENING BALANCE 1/1/18**		**392,088,443.35**	**0.00**	**0.00**		
	ADD REVENUE:						
	ALLOCATIONS						
892,676,976.11	Statutory Allocation from JAAC	1	1,565,375,996.84	2,486,740,337.00	2,486,740,337.00	0.00	
0.00	State Government IGR	2	0.00	10,325,241.00	10,325,241.00	0.00	10,325,241.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
18,000.00	Capitation Rate		0.00	30,000,000.00	30,000,000.00	0.00	30,000,000.00
20,000.00	Property Rate		630,000.00	56,000,000.00	56,000,000.00	0.00	**55,370,000.00**
4,282,700.00	Licenses, Fines, Fees and Royalty		2,474,800.00	51,622,240.00	51,622,240.00	0.00	49,147,440.00
12,500.00	Earnings from Commerce		15,100.00	28,000,000.00	28,000,000.00	0.00	27,984,900.00
30,000.00	Rent on Local Govt. Property		0.00	2,300,000.00	2,300,000.00	0.00	2,300,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		**0.00**	0.00	0.00	0.00	0.00
	Miscellaneous		**112,095.92**	944,000,000.00	944,000,000.00	0.00	944,000,000.00
4,347,000.00	**Total Internally Generated Revenue**		**3,231,995.92**			0.00	
	Other Revenue Sources of the Local Govt	4					
1,294,168,310.09	**Total Revenue (A)**		**1,960,696,436.11**	**3,608,987,818.00**	**3,608,987,818.00**	0.00	**1,648,336,378.93**
	EXPENDITURE						
710,363,613.96	Personnel Cost	5	857,791,435.96	783,537,302.00	783,537,302.00	0.00	(74,254,133.96)
103,240,402.08	Overhead Cost	6	102,424,594.54	80,526,180.00	80,526,180.00	0.00	(21,853,417.20)
88,475,850.70	Capital Expenditure	9	574,762,159.26	2,350,900,000.00	2,350,900,000.00	0.00	1,776,137,840.74
902,079,866.74	**Total Expenditure (B)**		**1,534,978,189.76**	**3,214,963,482.00**	**3,214,963,482.00**	**0.00**	**1,680,030,289.58**
392,088,443.35	**OPERATING BALANCE**		425,718,246.35	**394,024,336.00**	**394,024,336.00**	0.00	31,693,910.65
	APPROPRIATIONS/TRANSFERS						
392,088,443.35	Transfer to Capital Development Fund		425,718,246.35	**394,024,336.00**0.00	**394,024,336.00**0.00	0.00	31,693,910.65
392,088,443.35	Closing Balance		**425,718,246.65**	**394,024,336.00**0.00	**394,024,336.00**0.00	0.00	31,693,910.65

ORLU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
187,874,521.64	**Opening Balance**		**391,487,114.29**				**(391,487,114.29)**
	ADD REVENUE						
292,088,443.35	**Transfer From Consolidated Revenue Fund**		425,718,,246.65	0.00	0.00	0.00	0.00
0.00	**Aid and Grants**		0.00	0.00	0.00	0.00	0.00
0.00	**External Loans**		0.00	0.00	0.00	0.00	0.00
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0000	Development Loan Stock		0000	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
479,962,964.99	**TOTAL REVENUE**		**817,205,360.94**	0.00	0.00	0.00	0.00
88,475,850.70	**LESS CAPITAL EXPENDITURE**		**574,762,159.26**	**1,986,875,000.00**	**1,986,875,000.00**	0.00	**1,427,054,600.74**
	Capital Expenditure Sector	9					
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	00.00	00.00	00.00	00.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
88,475,850.70	**TOTAL CAPITAL EXPENDITURE**		**574,762,159.26**	**1,986,875,000.00**	**1,986,875,000.00**	0.00	**1,427,054,600.74**
	Adjustments for Movements in Public Debts			0.00	0.00	0.00	0.00
391,487,114.29	**Closing Balance**		**242,443,201.68**	1,809,460,429.00	1,809,460,429.00		172,439,621.00

ORLU LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS		2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**		**2018**			
	Net Share of Statutory Allocation from JAAC		1,565,375,996.84	2,303,781,710.00	738,405,713.16	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	89,574,279.00	89,574,279.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	100,000,000.00	100,000,000.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,565,375,996.84**	**2,493,355,989.00**	**927,979,921.16**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	342,222,804.00	342,222.804.00	
	Total Value Added Tax		**0.00**	**342,222,804.00**	**342,222,804.00**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	**311,111,640.00**	**311,111,640.00**
	Total State Government Internally Generated Revenue	**0.00**	**311,111,640.00**	**311,111,640.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	20,325,241.00	20,000,000.00
	Arrears of Capitation Rate	0.00	10,000,000.00	10,000,000.00
	Sub-Total Capitation Rate	**0.00**	**30,000,000.00**	**30,000,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	630,000.00	20,000,000.00	19,370,000.00
	Commercial Buildings	0.00	1,000,000.00	1,000,000.00
	Filling Stations	0.00	5,000,000.00	5,000,000.00
	Commercial Banks	0.00	3,000,000.00	3,000,000.00
	Communication Mast	0.00	25,000,000.00	25,000,000.00
	Arrears of Property Rate	0.00	2,000,000.00	2,000,000.00
	Sub-Total Property Rate	**630,000.00**	**56,000,000.00**	**55,370,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	200,000.00	200,000.00
	Obstruction and Nuisance Fees	0.00	150,000.00	150,000.00
	Bicycle License Fess	0.00	200,000.00	200,000.00
	Liquor License (Wine/ Beer)	10,000.00	1,500,000.00	1,490,000.00
	Native Liquor License	0.00	120,000.00	120,000.00
	Wheelbarrow License Fees	0.00	230,000.00	230,000.00
	Native Tobacco License	0.00	100,000.00	100,000.00
	Squatter/ Hawkers Permit	0.00	1,000,000.00	1,000,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	2,000,000.00	2,000,000.00
	Registration of Buses/Commercial Vehicles	0.00	1,000,000.00	1,000,000.00
	Operational Business Permit	317,500.00	1,200,000.00	882,500.00
	Motorcycle License Fees	0.00	200,000.00	200,000.00
	Eating House License Fees	0.00	150,000.00	150,000.00
	Kiosk License Fees	0.00	100,500.00	100,000.00
	Bakery House License Fees	0.00	100,000.00	100,000.00
	Hotel Fees	0.00	1,000,000.00	1,000,000.00
	Auctioneers License Fees	0.00	150,000.00	150,000.00
	Canon Shooting License Fees	0.00	100,000.00	100,000.00
	Customary Marriage Registration Fees	313,000.00	500,000.00	187,000.00
	Statutory Marriage Fees	0.00	500,000.00	500,000.00
	Entertainment/Drumming Fees	0.00	100,000.00	100,000.00
	Control of Noise Permit	0.00	100,000.00	100,000.00
	Cinematograph License Fees	0.00	200,000.00	200,000.00
	Naming of Street Registration Fees (Various)	90,000.00	5,550,000.00	5,460,000.00
	Renewal Fees (Various)	0.00	500,000.00	500,000.00
	Radio/Television License Fees	0.00	20,000.00	20,000.00
	Clubs,Cultural and Social Organization Registration Fees	13,000.00	500,000.00	487,000.00
	Identification/Oath Fees	186,000.00	3,000,000.00	2,814,000.00
	Disloading Septic Tank License Fees	0.00	40,000.00	40,000.00
	Earning from Environmental Sanitation Services	8,500.00	300,000.00	219,500.00
	Poundage Fees/Sales of Strayed Animal	0.00	50,000.00	50,000.00
	Registration of Birth and Death	0.00	500,000.00	500,000.00
	Dispensary/ Maternity Fees	1,474,800.00	1,100,000.00	(474,800.00)
	Laboratory Test Fees	0.00	100,000.00	100,000.00

	Registration of Contractors Fees	0.00	2,500,000.00	2,500,000.00
	Tender Fees	0.00	9,000,000.00	9,000,000.00
	Building Plan Checking fees	0.00	350,000.00	350,000.00
	Sand Excavation Fees	0.00	100,000.00	100,000.00
	Cottage Industry Fees	0.00	150,000.00	150,000.00
	Oil Processing/Kernel CrackingMachine Fees	0.00	200,000.00	200,000.00
	Rice Mill/Cassava/CornGrinding License Fees	0.00	100,000.00	100,000.00
	Ingredient Grinding License Fees	0.00	100,000.00	100,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	20,000.00	20,000.00
	Welding Machine License Fees	0.00	500,000.00	500,000.00
	Electronics Radio/Television Workshop License Fees	0.00	1,000,000.00	1,000,000.00
	Wood Making and Carpentry Workshop License Fees	0.00	400,000.0	400,000.0
	Battery Charger License Fees	0.00	500,000.00	500,000.00
	Printing Press License Fees	0.00	500,000.00	500,000.00
	Vulcanizer License Fees	0.00	100,000.00	100,000.00
	Panel Beater License Fees	0.00	600,000.00	600,000.00
	Motor Spare Parts License Fees	0.00	450,000.00	450,000.00
	Clock/Watch Repair License Fees	0.00	5,000.00	5,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	150,000.00	150,000.00
	Motor Mechanical Workshop License Fees	0.00	450,000.00	450,000.00
	Building Material License Fees	0.00	450,000.00	450,000.00
	Surface Kerosene Tank License Fees	0.00	140,000.00	140,000.00
	Photocopying and Document Service LicenseFees	0.00	200,000.00	200,000.00
	Block Making with Machine License Fees	0.00	150,000.00	150,000.00
	Sewing Institute License Fees	0.00	500,000.00	500,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	150,000.00	150,000.00
	Water Borehole Commercial License Fees	0.00	250,000.00	250,000.00
	Local Hair Barbing/Plating License Fees	0.00	60,000.00	60,000.00
	Road Agents License Fees	0.00	450,000.00	450,000.00
	Advertisement License Fees	2,000.00	4,500,000.00	4,498,000.00
	Sales of Unserviceable Stores License Fees	0.00	1,000,000.00	1,000,000.00
	Hire Charges/Heavy Equipment Fees	0.00	291,740.00	291,740.00
	Survey and Plot Fees	0.00	150,000.00	150,000.00
	Approved Building Plan Fees	60,000.00	1,000,000.00	940,000.00
	Customary Right of Occupancy Fees	0.00	1,000,000.00	1,000,000.00
	Building Plan Inspection Fees	0.00	1,000,000.00	1,000,000.00
	Commission on Transfer of Plot Fees	0.00	600,000.00	600,000.00
	Sub-Total Licenses, Fines and Fees	**2,474,800.00**	**51,622,240.00**	**49,147,44.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	4,000,000.00	4,000,000.00
	Motor Park Toll	0.00	5,000,000.00	5,000,000.00
	Shops/Shopping Centre Fees	14,000.00	3,000,000.00	3,000,000.00
	Cattle Market Fees	0.00	2,000,000.00	2,000,000.00
	Slaughter House Fees	0.00	4,000,000.00	4,000,000.00
	Earnings from Agricultural Undertakings	1,100.00	9,000,000.00	8,9998,900.00
	Earnings from Sales of Water with Tankers	0.00	1,000,000.00	1,000,000.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**15,100.00**	**28,000,000.00**	**27,984,900.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	1,000,000.00	1,000,000.00
	Rent on Other Local Government Buildings	0.00	1,000,000.00	1,000,000.00
	Rent on Other Local Government Landed Property	0.00	300,000.00	300,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**2,300,000.00**	**2,300,000.00**

3.6	**INTEREST/REPAYMENTS AND DIVIDENDS:**			
3.6.1	**INTEREST/REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	112,095.92	10,000,000.00	9,932,901.12
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	5,000,000.00	5,000,000.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	6,000,000.00	6,000,000.00
	Internal Loans	0.00	926,000,000.00	926,000,000.00
	Sub-Total Miscellaneous Revenue	**112,095.92**	**944,000,000.00**	**943,932,901.12**
4	**OTHER CAPITAL RECEIPTS:**			
	Surplus from Sales of Property, Plant and Equipment (PPE)	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	9,427,265.14	83,584,140.00	74,156,074.86
	The Legislative	19,844,280.00	75,188,600.00	55,344,320.00

	Community Government Councils	0.00	48,720,000.00	48,720,000.00
	Sub-Total Consolidated Revenue Fund Charges	**29,271,545.14**	**207,492,740.00**	**178,221,194.86**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	93,122,079.20	104,498,590.00	11,176,510.80
	Finance	55,728,245.98	67,280,620.00	11,552,374.02
	Medical and Health	140,629,440.33	241,536,147.00	100,906.67
	Planning Research and Statistics	6,806,409.86	8,813,530.00	2,207,120.14
	Agricultural and Natural Resources	35,913,149.88	55,639,976.00	19,726,826.12
	Works, Transport and Housing	26,576,859.63	50,401,924.00	23,825,064.37
	Information, Education and Social Welfare	41,761,362.75	47,873,775.00	6,112,412.25
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**811,534,570.82**	**576,044,562.00**	**146,235,469.23**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	5,550,000.00	6500,000.00	950,000.00
	NYSC Corp Member	2,738,610.00	1,716,000.00	(1,022,610.00)
	Postal Agents	844,800.00	1,200,000.00	355,200.00
	Disabled Persons	1,144,000.00	1,500,000.00	356,000.00
	IT Students	899,910.00	1,000,000.00	108,090.00
	Road Cleaners	4,800,000.00	0.00	(4,800,000.00)
	Casual Security Men	1,008,000.00	2,000,000.00	992,000.00
	Total Miscellaneous	**16,985,320.00**	**13,916,000.00**	**(3,069,320.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	15,681,000.00	16,400,000.00	719,000.00
	Utility Services	40,000.00	0.00	(40,000.00)
	Telephone and Postal Services	0.00	1,100,000.00	1,100,000.00
	Stationery and Printing	11,703,000.00	19,650,000.00	7,947,000.00
	Maintenance of Office Furniture and Equipment	13,111,750.00	10,026,180.00	(3,085,570.00)
	Maintenance of Vehicle and Capital Assets	2,397,700.00	6,950,000.00	4,552,300.00
	Consultancy and Professional Services	378,000.00	0.00	(378,000.00)
	Training, Staff Development and Welfare	6,152,673.85	9,000,000.00	2,847,326.15
	Entertainment and Hospitality	2,912,800.00	6,900,000.00	3,987,200.00
	Miscellaneous Expenses	5,857,000.00	2,500,000.00	(3,357,000.00)
	Provision of Service Materials	4,047,800.00	8,000,000.00	3,952,200.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Function	**102,424,594.54**	**80,526,180.00**	**(21,898,414.54)**
	Previous Year's Retired Advances	**50,340,455.37**	**0.00**	**50,340,455.37**
	TOTAL	**52,084,139.17**	**80,526,180.00**	**28,442,040.83**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	8,277,000.00	6,000,000.00	2,277,000.00
	Legislative	3,700,000.00	4,400,000.00	700,000.00
	Community Government Councils	0.00	1,500,000.00	1,500,000.00

	Administration	3,554,450.00	5,800,000.00	2,245,550.00
	Finance	4,163,100.00	6,300,000.00	2,136,900.00
	Medical and Health	3,291,000.00	4,800,000.00	1,509,000.00
	Planning Research and Statistics	2,500,000.00	3,300,000.00	800,000.00
	Agricultural and Natural Resources	3,500,000.00	4,376,180.00	876,180.00
	Works, Transport and Housing	32,143,500.00	42,000,000.00	9,856,500.00
	Information, Education and Social Welfare	1,152,376.85	2,050,000.00	897,326.15
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Sector (Department)	**102,424,594.54**	**80,526,180.00**	**18,244,456.15**
7	**SEC VOTE**			
	Total	**23,480,000.00**	**0.00**	**23,480,000.00**
8	**INTEGRATED FARMS PROJECTS**			
	Total	**364,900.00**	**0.00**	**364,900.00**
9	**CAPITAL EXPENDITURE:**			
	Purchase of three (3) official vehicles	5,500,000.00	25,000,000.00	19,500,000.00
	Rehab, Tarring and Construction of Drainage on Roads	134,725,900.00	1,000,000.00	865,274,100.00
	Local Govt. Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**574,762,159.26**	**1,025,000,000.00**	**450,237,843.74**
	Unretired Advances	**60,000,003.00**	0.00	60,000,003.00
	TOTAL Capital Expenditure	**634,762,159.26**	1,025,000,000.00	

				2018 **₦'m**	**2017** **₦'m**
10	**CASH BALANCE:**				
	Cash-at-Hand			7,568.30	2,787,035.44
	Total Cash			**7,568.30**	**2,787,035.44**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank Plc.	IMSG/ORLU LG Joint Project Account	1012734222	45,813.87	10,330.33
	2. – do -	Orlu Local Govt. Imprest Account	1012347826	10,591.69	320,642.24
	3. – do -	Orlu LGA Consolidated IGR Account 1	1012560339	23,155.51	104,496.45
	4. UBA Plc.	Rescue Mission Capital Salary Account	1019135707	8,134,970.50	4,967,445.25
	5. – do	Rescue Mission Agric. Project Account	1019131637	121,406.91	483,694.91
	6. Unity Bank Plc.	Orlu Imo Rural Road Project Account	0030579983	301,282.70	0.00
	7. UBA Plc.	IGR Account	Not Disclosed	25,237.72	25,237.72
	8. FCMB Plc.	Account I	-do-	424,800.00	424,800.00
	9. FCMB Plc.	Account II	-do-	286,802.20	132,588.66
	10. Diamond Bank Plc.	Not Stated	-do-	(420,000.00)	(420,000.00)
	11. Fidelity Bank Plc.	IGR Account	-do-	221,585.23	221,585.23
	-Total Bank			**9,175,646.33**	**6,270,820.79**
	Total Liquid Assets			**9,183,214.63**	**9,057,856.23**

		2018 **₦**'m	**2017** **₦**'m
12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**

13	**a. IMPREST:**		
1.	Hon. Olumba Eddy	3,700,000.00	3,700,000.00
2.	Dike, R. O.	1,400,000.00	1,400,000.00
3.	Alaoma Nwosu	700,000.00	700,000.00
4.	Chukwu, B. C.	600,000.00	600,000.00
5.	Ikwumezie Macdonald	70,000.00	70,000.00
6.	Mbarie Christian	70,000.00	70,000.00
7.	Okorie Gerald	70,000.00	70,000.00
8.	Okeke Livinus	70,000.00	70,000.00
9.	Amadi Sabinus	70,000.00	70,000.00
10	Amajuoyi Christopher	70,000.00	70,000.00
11	Okonkwo Charles	70,000.00	70,000.00
12.	Okonkwo Gerald	70,000.00	70,000.00
13.	Ewelike Ego	420,000.00	70,000.00
14.	Obijiaku Emeka	70,000.00	70,000.00
15.	Obi Gilbert	30,000.00	30,000.00
16.	Okorie Ifeanyi Paul	30,000.00	30,000.00
17.	Uzoahia Vincent	30,000.00	30,000.00
18.	Njoku Linus	600,000.00	600,000.00
19.	Abara, A.C.	990,000.00	990,000.00
20.	Emejuru M.C.	835,000.00	510,000.00
21.	Anuebunwa, B. A.	510,000.00	510,000.00
22.	Iwuji Alice	330,000.00	330,000.00
23.	Mazi Emmanuel	635,000.00	510,000.00
24.	Onyeanusi P.E	220,000.00	220,000.00
25.	Osuagwu Princewill	1,635,000.00	510,000.00
26.	Ogochukwu M. O.	330,000.00	330,000.00
27.	Ukwuoma Paulinus	80,000.00	80,000.00
28.	Okereke Jude	150,000.00	150,000.00
29.	Onyenze Adanna	180,000.00	180,000.00
30.	Oparaocha Kelechi	60,000.00	60,000.00
31.	Anyanwu Princewill	30,000.00	30,000.00
32.	Adimegwu E.O.S.	304,500.00	304,500.00
33.	Eburuaja E.E.	50,000.00	50,000.00
34.	Sundry Task Force	1,000,000.00	1,000,000.00
35.	P.O. Ihezuruike	620,500.00	150,000.00
36.	C.U. Ugbaja	475,000.00	150,000.00
37.	Ijeoma Agboanusi(Mrs.)	1,150,000.00	800,000.00
38.	Anyanwu Samuel	475,000.00	150,000.00
39.	Emma Ejimadu	1,540,000.00	350,000.00
40.	Alaetuo, C.C.	475,000.00	150,000.00
41	Amobi Bede Cyril	325,000.00	0.00
42	Hon. Chukwuemeka Stanley	400,000.00	0.00
43	Hon. Onyeocha Obinna	3,000,000.00	0.00
44	Engr. Eribe Ndubuisi	200,000.00	0.00
45	Anuebunwa Innocent N.	140,000.00	0.00
46	Onyenagwam Isioma	50,000.00	0.00
47	Hon. Anunchu Shadreck I.C	30,000.00	0.00
48	Hon. Ukwuoma Luke	30,000.00	0.00
49	Hon. (Mrs.) Oti Helen	20,000.00	0.00
50	Hon. Obiefule Izuma	50,000.00	0.00
51	Hon. Onyegbule Daniel I.	4,000,000.00	0.00
	Sub-Total Imprest	**29,109,500.00**	**15,304,500.00**

14	**SERVICE ADVANCES:**		
14.1	**i. INTEGEATED FARM PROJECT:**		
	a. Dike R.O	150,000.00	150,000.00
	b. Anuebunwa Amanze Ben	3,650,000.00	3,650,000.00
	c. Engr. Mazi Emmanuel	330,000.00	330,000.00
	d. Njoku Linus	20,000.00	20,000.00
	Sub-Total Integrated Farm Project	**4,150,000.00**	**4,150,000.00**
14.2	**ii. CHAPEL PROJECT**		
	a. Hon. Barr. (Mrs.) Ijeoma Igboanusi	12,850,000.00	12,850,000.00
	Sub-Total Chapel Project	**12,850,000.00**	**12,850,000.00**
14.3	**iii. GRADING OF RURAL ROADS:**		
	a. Engr. Mazi Emmanuel	29,200,000.00	29,200,000.00
	b. Engr. Eribe Ndubuisi	60,000,000.00	60,000,000.00
	Sub-Total Grading of Rural Roads	**89,200,000.00**	**89,200,000.00**
14.4	**iv. RENOVATION OF BUILDINGS:**		
	a. Hon. Olumba Eddy	7,195,000.00	7,195,000.00
	b. Engr. Mazi Emmanuel	4,515,928.00	4,515,928.00
	Sub-Total Renovation of Buildings	**11,710,928.00**	**11,710,928.00**
14.5	**PERSONAL ADVANCES:**		
1.	Kemakolam (HOD Works)	8,121,854.81	0.00
2.	Ibeneme Agatha	902,961.60	902,961.60
3.	Okere C.O.	1,106,080.00	1,106,080.00
4.	Ndike J.N.	10,000.00	10,000.00
5.	Nwaohiri Fabian Green	82,000.00	629,000.00
6.	Martin Onunaku	614,000.00	629,000.00
7.	Agomuo E.N. (Mrs)	40,000.00	40,000.00
8.	Ihedioha Francis	29,600.00	29,600.00
9.	Aguguo Ugochukwu	20,000.00	20,000.00
10.	Prince OkeyNwosu	3,000.00	3,000.00
11.	Oduah E. (HPM)	4,472,000.00	472,000.00
12.	Onyema Orsella	5,000.00	5,000.00
13.	Mbamara C.N. (O/C Store)	713,000.00	713,000.00
14.	Onyekachi Fabian	308,000.00	308,000.00
15.	Hon. Okwara P.O.C. (C/man)	1,321,400.00	1,321,400.00
16.	Hon. C.O Omunna	1,321,400.00	1,321,400.00
17.	Hon. C.C. Agbaneje	1,747,600.00	1,747,600.00
18.	Hon. Livinus Obioha	900,000.00	900,000.00
19.	Hon. Mrs. Adanma Udegbe	900,000.00	900,000.00
20.	Okwara P.C. (Mrs	1,043,000.00	1,043,000.00
21.	Mgberekpe K.C. (Auditor)	1,486,000.00	1,486,000.00
22.	Ayozie C.C (HPM)	2,343,077.00	2,343,077.00
23.	Uche Ben	28,000.00	52,800.00
24.	Onyewuchi A.	213,000.00	213,000.00
25.	Ogbuokiri Innocent	1,002,329.40	1,002,329.40
26.	Iwuchukwu F.	28,000.00	28,000.00
20.	Akubuo (TR's Driver)	25,515.00	25,515.00
21.	Onwumere Nathan	34,250.00	34,250.00
22.	Lambert Nwaogwugwu	723,500.00	723,500.00
23.	Nwokeji Pius	151,134.00	151,134.00
24.	Okoro C.O.C	274,330.00	274,330.00
25.	Uzi J.A.	20,700.00	20,700.00
26.	Oluoma Lambert	63,560.00	63,560.00

27.	Engr. E.E. Egbuka	160,000.00	160,000.00
28.	Ugocha B.N. (Mrs)	612,000.00	612,000.00
29.	Ohaegbulem J.O.	1,238,300.00	1,238,300.00
30.	Nwaka Chima	15,463.00	15,463.00
31.	Barr. Didacus Anyanwu	1,393,000.00	1,393,000.00
32.	Madu Hyginus	68,600.00	68,600.00
33.	Okafor R.M.	486,500.00	486,500.00
34.	Ezerioha Fidela (WDO)	15,163,000.00	15,163,000.00
35.	Onyeobi R.E (Chief Driver)	231,506.00	231,506.00
36.	S.N Ettoh (DAGS)	1,550,000.00	1,550,000.00
37.	Chief Onuoha A.I. (TR)	14,388,000.00	14,388,000.00
38.	Thomas Okoro	51,150.00	115,150.00
39.	Anselem Okoro	50,150.00	50,150.00
40.	Barr. Oduoma Jude	500,000.00	500,000.00
41.	Aboh Theresa	57,000.00	57,000.00
42.	Barr. Jude Oguoma	735,000.00	735,000.00
43.	Ibe S.I.	15,000.00	15,000.00
44.	Ngoka F.O.	420,000.00	420,000.00
45.	Hon. Asika E.N	5,400,000.00	5,400,000.00
46.	Hon Alloy Igwe	(200,000.00)	(200,000.00)
47.	Hon. A.U.C. Ukozor	1,880,000.00	1,880,000.00
48.	Hon. Wilfred Osondu	2,260,000.00	2,260,000.00
49.	Hon. Peter Okafor	1,809,900.00	1,809,900.00
50.	Ibe D.I.	705,500,00	705,500,00
51.	Hon. Festus Unadike	20,000.00	20,000.00
52.	Iwuanyanwu C.U.	100,400.00	100,400.00
53.	Anosiekwe I.I.	786,000.00	786,000.00
54.	Sopuluchukwu Nkwoji	161,500.00	161,500.00
55.	Adolphus Chinyere	7,362,000.00	362,000.00
56.	Osuji Jonas	47,303.18	47,303.18
57.	Engr. Eribe Ndubuisi	93,000.00	178,200.00
58.	Osuagwu Prince will	80,000.00	120,000.00
59.	Awuzieke I. K..	30,000.00	30,000.00
60.	Alaetuo C.C.	25,000.00	50,000.00
61.	Ozurumba Helen	28,000.00	28,000.00
62.	Obi T.O.	70,000.00	70,000.00
63.	Hon. Ejimonye F.	500,000.00	500,000.00
64.	Agugua C.C	5,000.00	5,000.00
65.	Dikeocha B.	2,000.00	2,000.00
66.	H.M. Udechukwu	485,845.00	485,845.00
67.	Hon. Paschal Anukwute	70,000.00	70,000.00
68.	Egwom Batholomew	1,024,000.00	1,024,000.00
69.	Madu Ngozi	938,000.00	938,000.00
70.	Benson Opara	(19,250.00)	(19,250.00)
71.	Odunze R.I.	6,000.00	6,000.00
72.	Adimegwu O.E.S.	3,163,500.00	2,806,018.91
73	Ekwe Uloma	39,500.00	39,500.00
74.	Sheidu M.	46,400.00	46,400.00
75.	Anuforo P.O. Mrs	30,000.00	30,000.00
76.	Mberekope C.C.	58,000.00	58,000.00
80.	Okoro Christian	68,002.21	68,002.21
81.	Onwukwe Cyprain	35,000.00	35,000.00
82.	Nzeka Tobias	22,000.00	22,000.00
83.	Ebelebe Elias	9,620.00	9,620.00
84.	Oparaocha Kelechi	40,000.00	40,000.00
85.	Ukaegbu Chibugo	29,200.00	29,200.00
86.	Emesowum Dominic	175,000.00	175,000.00
87.	Obiukwu Ogbonna	2,000.00	2,000.00
88.	Uzu B.C.	91 ,000.00	91 ,000.00

89.	Benson Opara	35,550.00	35,550.00
90.	Chinyere Ozurumba	38,000.00	325,000.00
91.	Onyekoro Edith	105,241.00	105,241.00
92.	Hechi Bridget C.	2,000.00	121,000.00
93.	Ogizie Patick	52,771.82	52,771.82
94.	Onyeagim Chinonson	2,000.00	2,000.00
95.	Okonkwo N.P.N.	212,718.00	212,718.00
96.	Offor J.N.	43,937.00	43,937.00
97.	Ohaoha Lovelyn	3,013.00	3,013.00
98.	Chukwunenye I.	3,008.00	3,008.00
99.	Oparaocha Linus	2,063.00	2,063.00
100.	Ebegbulem T.U.	26,220.00	26,220.00
101.	Ndu L.C.	1,500.00	1,500.00
102.	Iwuanyanwu C.A.	687,941.00	687,941.00
103.	Umelo G.N.	13,950.00	13,950.00
100.	Ogbonnaya Michael	56,960.00	56,960.00
101.	Iheanacho I.C.	172,689.80	172,689.80
102.	Iheanyi Chimezie	2,500.00	2,500.00
103.	Igbo G.C.(Mrs)	400.00	400.00
104.	Okere N.G.	1,000.00	1,000.00
105.	Ogoamaka Aloy	6,000.00	6,000.00
106.	Odinkaru D.O.	1,000.00	1,000.00
107.	Odiga O.S.	19,510.00	19,510.00
108.	Ekwueme R.O.	14,000.00	14,000.00
109.	Ogbonna P.	1,000.00	1,000.00
110.	Okonkwo D.E.	16,812.66	16,812.66
111.	Iheonu Agnes	1,000.00	1,000.00
112.	IZU Ignatius	1,000.00	1,000.00
113.	Uzu B. C.	30,000.00	30,000.00
114.	Chukwukere M.C	30,000.00	30,000.00
115.	Onuoha C. H.	55,000.00	55,000.00
116.	Onuoha Emeke	50,000.00	50,000.00
117.	Akabueze S.A.	9,318.56	9,318.56
118.	Agunenye Benjamin	1,090.00	1,090.00
119.	Amaechi C. Nma	23,228.04	23,228.04
120.	Akam C.	1,000.00	1,000.00
121.	Duru Marcel	65,500.00	65,500.00
122.	Imo State Government	30,500.00	30,500.00
123.	Onwuka Ezekiel	1,000.00	1,000.00
124.	Oluigbo B.C.	293.00	293.00
125.	Dike A.O.	223.00	223.00
126.	Nkwocha C.	950.00	950.00
127.	Okwara G.	8,089.98	8,089.98
128.	Ibekwe Stephen	1,154.00	1,154.00
129.	Onyenwa M.M.	590.00	590.00
130.	Manu Phil Onye	214,810.00	214,810.00
131.	Emejuru Moses	932.50	932.50
132.	Okolie Ruben	2,808.00	2,808.00
133.	Chukwu Patricia	932.00	932.00
134.	Nwanya T.	7,805.00	7,805.00
135.	Nnadi Dominic	535.00	535.00
136.	HRH Eze Agbanyim	95,000.00	95,000.00
137.	HRH Eze Odoemena	1,000.00	1,000.00
138.	Unogu O.C.	80,000.00	80,000.00
139.	Uzokwu Joachim	83,484.00	83,484.00
140.	Emmanuel Ozor	12,900.00	12,900.00
141.	Onyebuchi Anthony	203,900.00	203,900.00
142.	Chidi Mmeremikwu S.	30,000.00	30,000.00
143.	Emma Mazi	5,000.00	5,000.00

144.	E.S. Abara	60,000.00	60,000.00
145.	Osuchukwu A.A.	7,700.00	7,700.00
146.	Eziaghaka Cordelia	4,000.00	4,000.00
147.	Ibegbulem Parp	20,251.00	20,251.00
148.	Anunihu G. (Barr)	3,000.00	3,000.00
149.	Anunhu N.G.	96,460.00	96,460.00
150.	Adiebenma C.	1,563.00	1,563.00
151.	Agboh B.C.	14,257.63	14,257.63
152.	Igwe P.B.	209,357.00	209,357.00
153.	Okere C.O.	57,442.50	57,442.50
154.	Onyemenam T.N (Mrs.)	12,000.00	12,000.00
155.	Ndiokwere C.	801.68	801.68
156.	Ononiwu N.C.U.	70,000.00	70,000.00
157.	Okafor Stella	1,365.00	1,365.00
158.	Ebowusim Jude	20,000.00	20,000.00
159.	Omere Charles	20,000.00	20,000.00
160.	Nwakama Allian Onuoha	(20,000.00)	(20,000.00)
161.	Prince H.O. Chikwere Uba	20,000.00	20,000.00
162.	Barr. Ojimaduka Stanley	20,000.00	20,000.00
163.	Okowe O.T.O (Barr)	18,421.33	18,421.33
164.	Unadike Festus	20,000.00	20,000.00
165.	Anukwuife Paschal	20,000.00	20,000.00
166.	Oturu	5,000.00	5,000.00
167.	Scholastica Emerole	2,000.00	2,000.00
168.	Chidinma Igwu	2,800.00	2,800.00
169.	Osuagwu C.I (CSWO)	400,000.00	400,000.00
170.	Ohanukachukwu Chinedu	20,000.00	20,000.00
171.	Nwanukwere G.C.	40,000.00	40,000.00
172.	Olisakwe Boniface	78,000.00	78,000.00
173.	Ogunjide Abosede	20,000.00	20,000.00
174.	Akpanya P.M.	1,500.00	1,500.00
175.	Uba Ezenwa C.	37,000.00	37,000.00
176.	Anasticia Odoro	5,000.00	5,000.00
177.	Obiagu Inno	5,000.00	5,000.00
178.	Onwuanaku Christiana	8,400.00	8,400.00
179.	Blessed Isaac Umuasso	41,500.00	41,500.00
180.	Faith Okonkwo	5,500.00	5,500.00
181.	Okoroegbe C.A.	79,000.21	79,000.21
182.	Agumba Evelyn	12,728.00	12,728.00
183.	Uzoigwe Longinus	11,678.00	11,678.00
184.	Uche R.M. (Mrs.)	241,900.00	241,900.00
185.	David Mbanaso	23,500.00	23,500.00
186.	Emmanuel .N. Mmerem	31,800.00	31,800.00
187.	John Okwunwa	5,000.00	5,000.00
188.	Akujiobi Patrick (Civil Defense)	90,000.00	90,000.00
189.	Rev. Fr. Paul Nwosu	100,000.00	100,000.00
190.	ASP (LG Police) Emilia Nmerem	44,000.00	44,000.00
191.	Onyenobi Anthonia	14,500.00	14,500.00
192.	Igbokwe R.N.	132,500.00	132,500.00
193.	Olugbue Darlington .C.	20,500.00	20,500.00
194.	Igbamaka .V.	18,600.00	18,600.00
195.	Eunice Okonkwo	123,500.00	123,500.00
196.	A.A. Ogu	10,000.00	10,000.00
197.	Mr. G.I. Chukwu	210,000.00	210,000.00
198.	Nwadike G.C.	6,000.00	6,000.00
199.	Chief Sir Emejuru S.B.N.	50,000.00	50,000.00
200.	Jude Nkeonye	2,000.00	2,000.00
201.	Iheanacho Ugochukwu	10,000.00	10,000.00
202.	Onyechere E.O.	10,000.00	10,000.00

203.	Onyenze Adanna	410,000.00	610,000.00
204.	Mgborogwu A.E.	100,000.00	460,000.00
205.	Nwannakwere Gloria	10,000.00	10,000.00
206.	Dr. S.C.A. Okomba	28,500.00	28,500.00
207.	Osuagwu Declan	50,000.00	50,000.00
208.	Nwachukwu Goddy	15,000.00	15,000.00
209.	Nwokorobia Chinedu	50,000.00	50,000.00
210.	Nwosu Obinna	75,000.00	75,000.00
211.	Mbamaka C.O.A	239,119.20	239,119.20
212.	Ibeawuchi Vitalis	1,000.00	1,000.00
213.	Alhaji M.C Igwe	135,000.00	135,000.00
214.	Alhaji I.S.A. Okeke	350,000.00	350,000.00
215.	Mayor Sam Anosie	5,000.00	5,000.00
216.	Odozor Lovely	5,000.00	5,000.00
217.	Abaribe C.O.	41,216.00	41,216.00
218.	Uzoamaka T.	500.00	500.00
219.	Mr. Anaso Fidelix	15,000.00	15,000.00
220.	Engr. Anthony Ukagba	20,000.00	20,000.00
221.	Chief A. Unigwe	10,000.00	10,000.00
222.	Mrs. Chinyere Duru	1,000.00	1,000.00
223.	Oduoma Jude	30,000.00	30,000.00
224.	Obua Theresa	392,000.00	392,000.00
225.	Chief F.O. Amaole	500,000.00	500,000.00
226.	Sam O. Uzomah	80,000.00	80,000.00
227.	Elder R. Odukwu	90,000.00	90,000.00
228.	Malachy Amadi	75,000.00	75,000.00
229.	Chief N.C. Okafor	150,000.00	150,000.00
230.	Cliff Nowsu	200,000.00	200,000.00
231.	Ogbonna E.N.	1,309,000.00	1,309,000.00
232.	Nlemedim S.A.	710,000.00	710,000.00
233.	Ekechi A.U.	841,250.00	841,250.00
234.	Okafor Juliana	1,986,829.80	1,986,829.80
235.	Opara U.C. (Immigration)	275,000.00	275,000.00
236.	Obinna Onyereha	40,000.00	40,000.00
237.	Adetokumbo P.	110,000.00	110,000.00
238.	Annator Christy (Road Safety	535,000.00	535,000.00
239.	Mrs. Esther Nwosu	84,000.00	84,000.00
240.	Ichie J.O. Adom	5,000.00	5,000.00
241.	Mrs M.F. Agor	5,500.00	5,500.00
242.	Ohia Sabastina	27,200.00	27,200.00
243.	Ukozor Emmanuel I.K.	150,000.00	150,000.00
244.	Akpunwa Alfa	100,000.00	100,000.00
245.	Ashituwa E.	85,830.00	85,830.00
246.	Chukwuonye H.S.I	150,000.00	150,000.00
247.	Ukeoma C.C. (Civil Defence)	340,000.00	340,000.00
248.	Ohuruzor Ijeoma (Mrs.)	80,000.00	80,000.00
249.	Njoku I.C. (Civil Defence)	60,000.00	60,000.00
250.	Nzeogu Ikenna	33,745.20	33,745.20
251.	Nwogu G.I.	18,189.00	18,189.00
252.	Asonye Esther	16,932.00	16,932.00
253.	Abara A.C.	20,700.00	20,700.00
254.	Amadi R.E.	46,600.00	46,600.00
255.	Nnebuo B.I.	24,450.00	24,450.00
256.	Ibebuike P.U.P.	91,955.00	91,955.00
257	Uzi Chijioke	52,064.00	52,064.00
258.	Chukwu C.C.	3,767.00	3,767.00
259.	Ihekoronye G.O.	15,650.00	15,650.00
260.	Ekwueme I.C.	8,010.00	8,010.00
261.	Ukachukwu S.O.	2,044.00	2,044.00

262.	Udele P.N.	790,188.00	790,188.00
263.	Chief Okwara Goddy	69,608.00	69,608.00
264.	Oham M.	13,500.00	13,500.00
265.	Oyo Etiere	150,000.00	150,000.00
266.	Ikpo Chidiebere	165,000.00	165,000.00
267.	Uchendu Daniel	67,000.00	67,000.00
268.	Igwe Basil	36,000.00	36,000.00
269.	Ibe S.I.	40,000.00	40,000.00
270.	Dr. Friday Benjamin	45,000.00	45,000.00
271.	Okafor R.A. (Mrs)	278,600.00	278,600.00
272.	Ezinne Agnes Umachukwu	1,000.00	1,000.00
273.	Mrs. Ihezue Josephine	2,000.00	2,000.00
274.	Mberekpe R.N.	177,500.00	177,500.00
275.	Eze Ezerioha (HRH)	5,000.00	5,000.00
276.	Oyiogu L.E. (Zonal Sport Sec.)	270,730.00	270,730.00
277.	Lady V.C.M Nwaziu	29,500.00	29,500.00
278.	Mrs. Ngozi Dike	17,500.00	17,500.00
279.	Mrs. B. Nwokike	17,500.00	17,500.00
280.	Mrs. F. Odoemena	17,500.00	17,500.00
281.	Igboerika Grace	3,000.00	3,000.00
282.	Mrs. Assumpta Agbaneje	3,000.00	3,000.00
283.	Iba Harrita	3,000.00	3,000.00
284.	Ugwueze Gine	3,000.00	3,000.00
285.	Obijiaku Augustina	3,000.00	3,000.00
286.	Otaja Augustina	3,000.00	3,000.00
287.	Nwadike Juliana	3,000.00	3,000.00
288.	Egbele Mabel	3,000.00	3,000.00
289.	Obi Geraid	3,000.00	3,000.00
290.	Nwanekezi Theresa	3,000.00	3,000.00
291.	Otumkpa Margret	3,000.00	3,000.00
292.	Unamma Simeon C.	3,000.00	3,000.00
293.	Ogueburu Albert	3,000.00	3,000.00
294.	Okeke Peter	3,000.00	3,000.00
295.	Okafor Mercy	3,000.00	3,000.00
296.	Nnoka Christopher	3,000.00	3,000.00
297.	Nwaobi Michael	3,000.00	3,000.00
298.	Obioha Margret	3,000.00	3,000.00
299.	Nnaele B.C.	69,800.00	69,800.00
300.	Katugwu E. Mrs	9,000.00	9,000.00
301.	Obi C.C. Mrs.	51,000.00	51,000.00
302.	Nze J.C. Asuluka	1,210,000.00	1,210,000.00
303.	Okpata Mark	36,530.00	36,530.00
304.	Okatta Thaddeus	25,380.00	25,380.00
305.	Mrs. Nwanedo J.C.	55,500.00	55,500.00
306.	Sir H.M. Udechukwu	432,845.00	432,845.00
307.	Engr. C.B.I. Onyia	3,836,419.00	3,836,419.00
308.	Engr. Dan. Okwaraoha	694,760.00	694,760.00
309.	Opara Patricia	10,500.00	10,500.00
310.	Hon. S.A. Nwadike	17,500.00	17,500.00
311.	Shadrack Uttah	7,356.00	7,356.00
312.	Mrs. Deborah	2,000.00	2,000.00
313.	Mrs. Mbam Charity	2,000.00	2,000.00
314.	Igboneme Juliana	2,000.00	2,000.00
315.	Okorie Ruth	4,500.00	4,500.00
.316.	Ihenacho G.	57,000.00	57,000.00
317.	Mrs. R.A. Okolie	6,000.00	6,000.00
318.	Dennis Ndinechi	5,000.00	5,000.00
319.	Mrs. Rose Elemuo	42,000.00	42,000.00
320.	M.C.C. Okonkwo	17,748.00	17,748.00

321.	Mrs. Mike E. Igboerika	30,000.00	30,000.00
322.	Mrs. Law Ohiagu	30,000.00	30,000.00
323.	Mrs. A.A. Ordimm A.	30,000.00	30,000.00
324.	Mrs. Theo Mgbojirikwe	30,000.00	30,000.00
325.	Mrs Chidi Obi	30,000.00	30,000.00
326.	Mrs. Albert Igwe	30,000.00	30,000.00
327.	Mrs. Donatus Nonyelum	30,000.00	30,000.00
328.	Mrs. Fred Madubuike	30,000.00	30,000.00
329.	Mrs. J. Nwanya	30,000.00	30,000.00
330.	Chairman's Wife Drive	30,000.00	30,000.00
331.	Nwadika F. Mrs.	14,000.00	14,000.00
332.	Chukwuneke Adolphus	2,000.00	2,000.00
333.	Nnaka John	2,000.00	2,000.00
334.	Edith Donatus	50,000.00	50,000.00
335.	Kalu Christopher	4,000.00	4,000.00
336.	Ohanuka E.I.	1,500.00	1,500.00
337.	Nwakwe K.J.	2,000.00	2,000.00
338.	Onwuekwu Nicholas	1,000.00	1,000.00
339.	J.C. Dibia	67,800.00	67,800.00
340.	Acholonu Chidi	42,400.00	42,400.00
341.	Ukwe Christian	33,400.00	33,400.00
342.	Ibe E.N.	517,203.00	517,203.00
343.	Okwuogha K.C.	884,287.00	884,287.00
344.	Nwaujindu Innocent	4,600.00	4,600.00
345.	Okwuagu Lucky	70,460.00	70,460.00
346.	Oduze Ruth	9,980.00	9,980.00
347.	Okwumma G.O.C.	1,310,300.00	1,310,300.00
348.	Chikwereuba F.A. (Chief)	1,300,000.00	1,300,000.00
349.	Obijiaku D.N. (Chief)	168,000.00	168,000.00
350.	Oparaku K.C.	205,000.00	205,000.00
351.	Aharibe A.U.	13,000.00	13,000.00
352.	Mr. Mwanebo A.	996,500.00	996,500.00
353.	Lady C. Ukwuoma	185,000.00	185,000.00
354.	Uzi Callista	22,433.50	22,433.50
355.	Basilia Nwaibe	1,000.00	1,000.00
356.	Ofoleta A.M.	2,299,150.00	2,299,150.00
357.	Ike Emmanuel	10,000.00	10,000.00
358.	Ogburunobi Linus	6,376.00	6,376.00
359.	Akuruka E.C.	72,500.00	72,500.00
360.	Mrs. Igwe Cordelia	35,000.00	35,000.00
361.	Mrs. Chikwereuba	35,000.00	35,000.00
362.	Mrs. Obijiaku C.N.	35,000.00	35,000.00
363.	Mrs. Oparaku	35,000.00	35,000.00
364.	Mrs. Mberekpe R.N.	15,806.00	15,806.00
365.	Odumuogu C.	10,210.00	10,210.00
366.	Egwurugwu V.A.	91,562,930.00	91,562,930.00
367.	Ekpereinwa G.E	413,500.00	413,500.00
368.	Edwin O. Ogbuaja	128,000.00	128,000.00
369.	Hon. Mrs Angela Anyianugo	1,997,000.00	1,997,000.00
370.	Ezubuike C.C.	28,526,162.00	28,526,162.00
371.	Mgborokwu G.T.O	3,736,490.00	3,736,490.00
372.	Mbakwe Eucharia	106,373.00	106,373.00
373.	Nwaele M.N. (Barr)	119,500.00	119,500.00
374.	Diala A.O.	561,000.00	561,000.00
375.	Eze Chukwudi Mayor	15,860,000.00	15,860,000.00
376.	Okoro B.A. (I/ A)	845,021.00	845,021.00
377.	Ezikojiaku Okechukwu	817,408.93	817,408.93
378.	DPO Isa Ambere Mekpan	1,530,600.00	1,530,600.00

379.	Alhaji Musa (SSS)	60,000.00	60,000.00
380.	Okonkwo Emmanuel	12,483.00	12,483.00
381.	Mrs. Ogbonna B.	322,000.00	322,000.00
382.	Hon. Felix Ifezuo	500,000.00	500,000.00
383.	Area Commander	1,910,000.00	1,910,000.00
384.	Ursula Ifezuo	150,000.00	150,000.00
385.	Godwill Ellah S.S	1,006,250.00	1,006,250.00
386.	Ololie Theodoro (P.A)	100,000.00	100,000.00
387.	Okoro Theo	12,000.00	12,000.00
388.	Oguwuike Chima	3,500.00	3,500.00
389.	Iheanacho R.C.	170,000.00	170,000.00
390.	Ukachu J.A.	100,000.00	100,000.00
391.	Ngoka Chimie (Seclog)	1,473,400.00	1,473,400.00
392.	Hon. Nsu (Sup. Agric)	932,000.00	932,000.00
393.	Hon. I.M. Egeonu	1,341,000.00	1,341,000.00
394.	Hon. A. Chigere	8,460,500.00	8,460,500.00
395.	Hon. P. Okorie	875,500.00	875,500.00
396.	Iwu K.C.	426,000.00	426,000.00
397.	Iheka H.E.	2,133,000.00	2,133,000.00
398.	Anyile (Barr)	1,200,000.00	1,200,000.00
399.	Eugene Okorie	1,719,000.00	1,719,000.00
400.	Adawuofor S.N.	115,228.00	115,228.00
401.	Ohanenye S.	5,000.00	5,000.00
402.	Ugorji Augustine	2,000.00	2,000.00
403.	Chukwudi Okereke	1,700.00	1,700.00
404.	Ekwem H.N. (Mrs.)	16,372.00	16,372.00
405.	Assams Nig. Ltd	1,665,000.00	1,665,000.00
406.	Oha Puru Golden & Co.	1,000,000.00	1,000,000.00
407.	Citizen Engr. And Tech	1,000,000.00	1,000,000.00
408.	Star Way Electrical	850,000.00	850,000.00
409.	Elder Emma Okoro	240,000.00	240,000.00
410.	Iroamaka Venatius	6,600.00	6,600.00
411.	Okpara Damian	3,206,545.00	3,206,545.00
412.	Nwosu Gregory	20,000.00	20,000.00
413.	Hon. Ejimonye F.	150,000.00	150,000.00
414.	Hon. OlumbaI.	350,000.00	350,000.00
415.	Okeogu Christy	30,000.00	30,000.00
416.	I.D. Ntueribok	282,000.00	282,000.00
417.	Njoku Mercy	14,000.00	14,000.00
418.	Dr. S.O. Ukadike	60,000.00	60,000.00
419.	Acholonu A.I.K.	10,500.00	10,500.00
420.	Kemakolam K.J.	3,592.00	3,592.00
421.	Ogubo Damian	1,326.00	1,326.00
422.	Ibeaye L.C.	74,600.00	74,600.00
423.	Nnadiekwe Alex P.	2,000.00	2,000.00
424.	Stella Offor (Mrs)	21,000.00	21,000.00
425.	Ugochukwu H.	95,463.00	95,463.00
426.	Agu Benji	5,000.00	5,000.00
427.	Thaddeus E.	2,500.00	2,500.00
428.	Aune Dennis	450.00	450.00
429.	Chukwuku A.K.	16,500.00	16,500.00
430.	Ekwechili E.A.	2,000.00	2,000.00
431.	Okebaram A.	400.00	400.00
432.	Onyeakolisi R.A.U.	94,500.00	94,500.00
433.	Lolo H. Ibe	1,000.00	1,000.00
434.	Alabaraonye Dickson	49,500.00	49,500.00
435.	Nnajiofor D.A.	4,500.00	4,500.00

436.	Lady M.A. Oguekwusi	1,412,000.00	1,412,000.00
437.	Hon. Awele Odidika	306,000.00	306,000.00
438.	Hon. Okonkwo C.C.	40,200.00	40,200.00
439.	Hon. Chief F.A. Odinma	671,500.00	671,500.00
440.	Hon. Engr. Mike Igborika	795,140.00	795,140.00
441.	Hon. Fred Madubuike	516,833.33	516,833.33
442.	Hon. Donatus Nnonyelum	755,500.00	755,500.00
443.	Hon. Oliver Ekpeogu	102,300.00	102,300.00
444.	Hon. Ughadire Blessing	66.00	66.00
445.	Hon. N.T. Mgbojirikwe	1,223,333.34	1,223,333.34
446.	Ohaeri B.C.	49,250.00	49,250.00
447.	Osobie W.E.	29,000.00	29,000.00
448.	Nwukor Sixtus	44,701.50	44,701.50
449.	Okereke C.O.	1,221,330.00	1,221,330.00
450.	Nwosu B.	20,000.00	20,000.00
451.	Ibeaye E.N.	5,000.00	5,000.00
452.	Ukeachu J.C.	38,000.00	38,000.00
453.	Enenwaizu J.O.N.	194,885.00	194,885.00
454.	Akujinwa	9,500.00	9,500.00
455.	Nwadike Prisca	5,150.00	5,150.00
456.	Obodozie	83,500.00	83,500.00
457.	Opara H.	32,919.67	32,919.67
458.	Okeke Callista	42,495.99	42,495.99
459.	Anyaku Clement	19,385.00	19,385.00
460.	Orji Dorathy A.	466.00	466.00
461.	Okorie J.O	207,500.00	207,500.00
462.	Ejekam R.M.O.	1,014,210.00	1,014,210.00
463.	Iwueze M.C.	11,299.00	11,299.00
464.	Okorie A.F.	10,000.00	10,000.00
465.	Okereke E.O	39,500.00	39,500.00
466.	Egeonu Michael	24,320.00	24,320.00
467.	Echefu E.U.	28,500.00	28,500.00
468.	Igboanusi Regina	4,623.18	4,623.18
469.	Ohaya Bernard	6,381.20	6,381.20
470.	Nwaokeke Fidelia	6,381.20	6,381.20
471.	Eze C.E. Ihejiuhi	100,000.00	100,000.00
472.	Ubajenwe Anthonia	11,547.73	11,547.73
473.	Adipue Adline	15,664.00	15,664.00
474.	Ogbonuwa E.	3,500.00	3,500.00
475.	Okoro C.O. (Mrs)	5,986.00	5,986.00
476.	Mrs. Orji Steve	21,000.00	21,000.00
477.	Mrs. G Ugwueze	4,000.00	4,000.00
478.	Mrs. J. Mgbijirikwe	1,000.00	1,000.00
479.	O.Ogu	16,000.00	16,000.00
480.	Utoma E.C.	4,000.00	4,000.00
481.	Uzonume Innocent	4,656.00	4,656.00
482.	Mbamara Priscilla	1,980.00	1,980.00
483.	Onyegbule Kingsley	169,900.00	169,900.00
484.	Oliugo Aloysius	20,000.00	20,000.00
485.	Onwuanumkpa Daniel	20,000.00	20,000.00
486.	Cos Ukwuoma Anamri	20,000.00	20,000.00
487.	Nwachukwu E.U.	1,250,000.00	1,250,000.00
488	Igwemadu F.U.	131,394.00	131,394.00
489.	Opara Moses	1,612.00	1,612.00
490.	Mgbogu C.I	6,000.00	6,000.00

491.	Engr. B. Lazode	769,614.41	769,614.41
492.	Onwuchuruba C.C	1,626,850.00	1,626,850.00
493.	Mbakwe Nkechi	1,150.00	1,150.00
494.	Offor Donatus (Chief)	104,080.00	104,080.00
495.	Ajaegbu S.	600.00	600.00
496.	Imo 1998	122,500.00	122,500.00
497.	Nnaka V.U.	26,865.34	26,865.34
498.	Nduka Dorathy	500.00	500.00
499.	Nnebuo Ugochukwu	14,081.24	14,081.24
500.	Ijeoma G.I.	2,255,390.00	2,255,390.00
501	Osuji Anthony	1,500.00	1,500.00
502.	Ihemeje C.E	621,350.00	621,350.00
503.	Nwadike F.U.(Hon)	23,500.00	23,500.00
504.	Opara V.O. (Nestor)	50,000.00	50,000.00
505.	Nnadiekwe Evans (Hon)	6,000.00	6,000.00
506.	Ugwueluka Alfred	13,000.00	13,000.00
523.	Oyiogu Chris (Hon)	20,750.00	20,750.00
524.	Duru Cordelia	1,000.00	1,000.00
525.	Igbozuruike Emelda	13,177.75	13,177.75
526.	Amadigwe C.	2,300.00	2,300.00
527.	Okorie Cancie	5,000.00	5,000.00
528.	Chukwumaeze Felix	9,998.00	9,998.00
529.	Okafor C.N	300.00	300.00
530.	Igwe Mathias	30,280.00	30,280.00
531.	Okolie Josephine (Hon)	269,958.00	269,958.00
532.	Uzoka F. (Hon)	17,400.00	17,400.00
533.	Okorie Fabian (D. Chairman)	190,692.00	190,692.00
534.	Okochi F.I.	700.00	700.00
535.	Ihezue C.I.	2,500.00	2,500.00
536.	Manager A.C.B. Orlu	11,545.00	11,545.00
537.	Onyeneke E.A	5,133.00	5,133.00
538.	Olemgbe Unamma	1,125.00	1,125.00
539.	Mbamara Jude	1,125.00	1,125.0
540.	Osuji Ben	5,315.00	5,315.00
541.	Amadi Herbert	334,900.00	415,900
542.	Alaoma Nwosu	2,023,660.00	2,023,660.00
543.	Anuebunwa Ben	518,000.00	518,000.00
544.	Ugochukwu M.O.	362,000.00	362,000.00
545.	Ejimadu E.O.	4,120,000.00	4,283,000.00
546.	Egburuaja E.E	60,000.00	60,000.00
547.	Dike R.O	1,949.050.00	1,949.050.00
548.	Mbachu H.I	2,780,000.00	2,780,000.00
549.	Emma Mazi	3,329,600.00	3,329,600.00
550.	Iwuji Alice	240,000.00	240,000.00
551.	Ukwuoma Paulinus	68,000.00	68,000.00
552.	Barr. Eddy Olumba	1,077,000.00	1,077,000.00
553.	Chukwu B.C	2,140,635.00	2,140,635.00
554.	Okwara Cajetan	9,000.00	9,000.00
555.	Agu Eddie Uzoma	6,000.00	6,000.00
556.	Nwaiwu H.C.M.	953,000.00.00	0.00
557.	Maduakor S.O.	90,000.00	0.00
556.	Mbaeri Anselem	16,500.00	0.00
557.	Imoh Viola	250,000.00	0.00
558.	Mathine Onuka	258,000.00	0.00
559.	Okonkwo Thaddeus	40,000.00	0.00
560	Obidikanwa W.U	102,000.00	0.00
561	Ordu Kingsley	55,000.00	0.00

562	Nwobi Nkeiruka	17,400.00	0.00
563	Ndukwe Loveday	45,200.00	0.00
564	Hon Bar. Ijeoma Igboanusi	1,200,000.00	0.00
565	Ugbaja C.U	150,000.00	0.00
566	Mgborogwu A.E.	554,,500.00	0.00
567	Ukaegbu Justine (Mrs.)	7,000.00	0.00
568	**Sub-Total Personal Advances**	**341,763,634.42**	**322,064,198.52**
569	**Grand Total Service Advances**	**459,674,571.42**	**439,975,126.52**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	1 4,408,626.69	0.00	1 4,408,626.69	1 4,408,626.69
	Value Added Tax (VAT)	2,076,229.63	0.00	2,076,229.63	2,076,229.63
	Withholding Tax (WHT)	6,036,344.22	0.00	6,036,344.22	6,036,344.22
	5% Retention Fee	2,195,407.52	(2,195,407.52)	0.00	2,195,407.52
	Education Rate	222,358.00	(222,358.00)	0.00	222,358.00
	Sub-Total Unremitted Taxes	**24,939,036.06**	**(2,417,765.52)**	**22,521,270.54**	**24,939,036.06**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	1,200,880.11	0.00	1,200,880.11	1,200,880.11
	NULGE Welfare	321,153.79	0.00	321,153.79	321,153.79
	Staff Welfare Scheme	1,422,224.24	0.00	1,422,224.24	1,422,224.24
	MHWU	0.00	0.00	0.00	0.00
	NANNM	(75,356.30)	0.00	(75,356.30)	(75,356.30)
	NULGE	604,940.81	0.00	604,940.81	604,940.81
	NULGE Motorcycle Loan	99,505.79	0.00	99,505.79	99,505.79
	Nurses Welfare Scheme	242,521.36	0.00	242,521.36	242,521.36
	Workers Welfare Scheme	45,792.04	0.00	45,792.04	45,792.04
	Sub-Total Unremitted Deductions from Salary	**3,861,661.84**	**0.00**	**3,861,661.84**	**3,861,661.84**
	Grand Total Unremitted Deductions	**28,800,697.90**	**(2,417,765.52)**	**26,382,932.38**	**28,800,697.90**

16	**DEPOSITS:**	**2018** **₦'m**	**2017** **₦'m**
1.	Ekeogu E.U.	88,276.79	88,276.79
2.	Okafor Chioma	10,342.70	10,342.70
3.	Nkemakolam Kelechi	15,860.00	15,860.00
4.	Okwuosha K.C.	87,066.10	87,066.10
5.	Immigration Office	10,000.00	10,000.00
6.	Getrude Augusioha	2,000.00	2,000.00
7.	Agunenye Benjamin	34,433.58	34,433.58
8.	Ogoh Kelvin	23,428.11	23,428.11
9.	Ekeogu C.A.	65,357.90	65,357.90
10.	Ossai	56,659.59	56,659.59
11.	Eke S.C.	54,785.97	54,785.97
12	Ekwebelem .C.	39,000.00	39,000.00
13.	Enuma Vivian	12,000.00	12,000.00
14	Ifezuo Jude	24,559.69	24,559.69
15	Mnajuofor Francisca	168,980.14	168,980.14
16	Okonkwo Maureen .C.	17,162.20	17,162.20
17	Ihemeje Christopher	54,589.30	54,589.30
18	Njika Kinsley	55,427.40	55,427.40
19	Dike Norah	12,000.00	12,000.00
20	Uzoechi Chinyeka	22,556.14	22,556.14
21	Emma Okereafor	14,871.60	14,871.60
22	Hon. Onyeocha .O.	54,000.00	54,000.00
23	Amadi Herbert	16,507.00	16,507.00
24	The Commander Mopol	25,000.00	25,000.00
25	Okolie Eugenia	14,184.90	14,184.90
26	Ayozie C.C.	146,000.00	146,000.00
27	Onwukwe Vernasius	2,131.57	2,131.57
28	Okosisi Agatha	5,995.11	5,995.11
29	Ekenio Patience	19,591.20	19,591.20
30	Alagbaoso Margaret	6,635.30	6,635.30
31	Iheanacho Inno	10,000.00	10,000.00
32	Igbokwe Olivia	48,640.61	48,640.61
33	Azuzu Nwamma	107,876.59	107,876.59
34	Ubajekwe Anthonia	22,018.60	22,018.60
35	Okereke Margaret	13,686.40	13,686.40
36	Nwakibu Chinalu	6,343.70	6,343.70
37	Okereke Anthony	1,995.53	1,995.53
38	Ubah Calista and others	24,699.13	24,699.13
39	Uwugo Bene	17,000.00	17,000.00
40	Ikebuo .B.	1,000.00	1,000.00
41	Mbagwu .N.	4,000.00	4,000.00
42	Odidika Joe	2,000.00	2,000.00
43	Akubuo Sylvester	8,230.00	8,230.00
44	Okereke Jerry	8,230.00	8,230.00
45	Nwakaku .C.	6,343.70	6,343.70
46	Okolie Nicholas	12,000.00	12,000.00
47	Okafor Chima	16,000.00	16,000.00
48	Omeire Scholastica	16,000.00	16,000.00
49	Umugo Bene & 10 others	16,000.00	16,000.00
50	Obika Happiness (IT)	3,000.00	3,000.00
51	Ogboh Ogechi	5,078.25	5,078.25
52	Okwudilu Emma	4,500.00	4,500.00
53	Okolie Sylvester	18,923.17	18,923.17
54	Adedoyin Teyes	8,000.00	8,000.00
55	Esomonu Benard	2,000.00	2,000.00
56	G.I. Ikeh	231,250.00	231,250.00
57	Olebu Ujunwa	6,000.00	6,000.00

58	Obioha Innocent	16,386.00	16,386.00
59	Okonkwo Vivian	1,000.00	1,000.00
60	Ikebudu Augusioha	2,000.00	2,000.00
61	Ibeausi Solomon	2,000.00	2,000.00
62	Anyamele Chigozie	5,000.00	5,000.00
63	Anthony Ihekara	5,000.00	5,000.00
64	Akubuo Sylvia	8,230.00	8,230.00
65	Okereke Jerry	8,230.00	8,230.00
66	Orlu Building Material Association	231,230.00	231,230.00
67	Ezeifedi Augusta	6,093.90	6,093.90
68	N.W.S.	68,800.00	68,800.00
69	Ayobie Virginia .U.	4,000.00	4,000.00
70	Corp Members	2,000.00	2,000.00
71	Okafor Christopher	9,090.90	9,090.90
72	Marcel Duru	15,172.81	15,172.81
73	Igbokwe Monica	11,325.34	11,325.34
74	Nwadike Daniel	8,156.83	8,156.83
75	Mbachu R.O.	7,921.65	7,921.65
76	Ogbonna Nkemdirim	77,934.19	77,934.19
77	Okparadike .I.	380,000.00	380,000.00
78	EAI Nkemakolam	60,154.48	60,154.48
79	Iheagwu Peace & 2 Others	16,398.00	16,398.00
80	Onyeagiri Chinonso	5,840.00	5,840.00
81	Ohuruzor C.O.	2,740.00	2,740.00
82	Onyeokoro Doris	8,000.00	8,000.00
83	Mgba Kelvin	8,000.00	8,000.00
84	Ibe Uzochukwu	8,000.00	8,000.00
85	Senior Staff Welfare Scheme	175,000.00	175,000.00
86	Fertilizer	315,000.00	315,000.00
87	Eugene Henry & 9 Others	10,000.00	10,000.00
88	Sundry (Claim Salary)	375,764.84	375,764.84
89	Chukwueke Elizabeth	3,000.00	3,000.00
90	Amaonye Chioma	3,000.00	3,000.00
91	Ikerionwu J.O.	12,000.00	12,000.00
92	Onyeokoro Edith	35,000.00	35,000.00
93	Ndukwu .H.	15,000.00	15,000.00
94	Ayozie .C.	20,000.00	20,000.00
95	Igbo B.M.N.	19,000.00	19,000.00
96	Ugwulebo S.O.	299.79	299.79
97	Primary School Teachers Salary	10,000.00	10,000.00
98	S.D.R.D.	30,000.00	30,000.00
99	Obioha .C.	5,299.00	5,299.00
100	Ogadimma .A.	1,128.60	1,128.60
101	Azundu .A.	710.50	710.50
102	Maduike Samuel	1,219.53	1,219.53
103	Jacob Idii	791.00	791.00
104	Madufor Canice	623.09	623.09
105	Ngozi Iwu	48,798.04	48,798.04
106	Obiefule M.M	4,323.18	4,323.18
107	Ezeka Eucharia	11.48	11.48
108	Acholonu Kyrian	6,914.00	6,914.00
109	Nduniba Clara	400.00	400.00
110	Nwaneforo Dan	5,000.00	5,000.00
111	Chief G.O. Nwosu	25,580.00	25,580.00
112	Nwanebo Peter Udoh Alex	4,316.40	4,316.40
113	Udoh Alex	1,922.60	1,922.60
114	Housing Fund Deduction	23,464.40	23,464.40
115	Anugworo Bertha	7,000.00	7,000.00
116	Agbagworo	1,742.68	1,742.68

117	Hon. F.A. Udenwoke	11,993.00	11,993.00
118	Innocent Odinachi	11,993.00	11,993.00
119	Mrs. B.R.F. Obioha	11,993.00	11,993.00
120	Okafor B.N.	7,380.00	7,380.00
121	Hon. Edwin .I. Duruanyanwu	14,605.00	14,605.00
122	Ben Okolie	9,702.00	9,702.00
123	Casmir Madu	6,700.00	6,700.00
124	Rose Okeke	1,451.88	1,451.88
125	Ugwulebo .C.	3,450.61	3,450.61
126	Okonkwo .C.	30,505.61	30,505.61
127	Okochi .C.	760.00	760.00
128	Iwu T.C.	14,821.00	14,821.00
129	Imo State NULGE Vehicle	162,970.00	162,970.00
130	Chief A.O. Olumba	29,987.75	29,987.75
131	Oleru A.C.	34,259.55	34,259.55
132	Amaju T.	61,077.00	61,077.00
133	Nkagbu E.C.	18,000.00	18,000.00
134	Akujiobi Josephine	19,500.00	19,500.00
135	Nwadiala M.O.	17,250.00	17,250.00
136	Chief O. Nwosu	25,500.00	25,500.00
137	Chief N. Iheanacho	58,000.00	58,000.00
138	Onuoha Emmanuel	11,562.21	11,562.21
139	Emenike K.	3,664.62	3,664.62
140	Mbamara V.A.	22,526.64	22,526.64
141	Principal Sec. to Milad Imo State	63,900.00	63,900.00
142	Chief Taco Osuala	30,000.00	30,000.00
143	Dim Manus O.	32,855.50	32,855.50
144	Linus Okafor	5,325.50	5,325.50
145	Anthony Okochi	7,500.00	7,500.00
146	Ekwem I.K.	2,377.04	2,377.04
147	Egesiri N.I.	2,377.04	2,377.04
148	H.O. Ogbor	19,000.00	19,000.00
149	Local Government Affairs Dept	63,700.00	63,700.00
150	Onyejelam Christy	44.00	44.00
151	Emenike B.	382.00	382.00
152	Onyejiaka F. and Ikerionwu	2,200.00	2,200.00
153	Okereke A. Alloy	28,560.33	28,560.33
155	Oguama C.	1,363.00	1,363.00
156	Nwadibe B.	1,000.00	1,000.00
157	P.T.I. (Agric Store)	4,866.71	4,866.71
158	Ihedioha Reuban	71,075.07	71,075.07
159	Okehie Reuban	4,177.90	4,177.90
160	Okbaram A.	3,950.00	3,950.00
161	Ndubuisi O.	16,700.00	16,700.00
162	Alloy Igwe	165,459.75	165,459.75
163	Okeke Calista	23,252.00	23,252.00
164	Okeke C.O.	22,000.00	22,000.00
165	Ifezo Felix	1,000.00	1,000.00
166	Aforaku C.	49,700.00	49,700.00
167	Mrs. Celestina Uzoka	11,992.50	11,992.50
168	Okafor A.C.	19,695.00	19,695.00
169	Kevin I. Uzoka	85,046.35	85,046.35
170	Ezekiel I.E. (ESQ)	37,090.16	37,090.16
171	Annsionwu Ambrose	1,982.70	1,982.70
172	Nze B. Okereke	1,975.00	1,975.00
173	Uzi Fidelia	17,575.00	17,575.00
174	Imo ADP Owerri Fertilizer	61,500.00	61,500.00
175	Ogwuta Anthonyu	16,500.00	16,500.00
176	Emekom R.E.	500.00	500.00

177	ChimeraS.	3,704.70	3,704.70
178	Ogulo A.	1,510.80	1,510.80
179	Nurumokwu T.	16,003.16	16,003.16
180	Hon. Uzoukwu E.	6,068.60	6,068.60
181	Umunna Emilia	10,024.24	10,024.24
182	Eze Nkpado A.	6,015.00	6,015.00
183	Nwaduekwe A.I.	5,445.00	5,445.00
184	U.D. Chinagoro	808.00	808.00
185	Edwin Amuzie	6,396.72	6,396.72
186	Edwin Amuzie	4,081.36	4,081.36
187	Onwnmere N.	2,377.04	2,377.04
188	Acholonu E.N.	24,024.44	24,024.44
189	Vice Chairman (U.E.F)	20,000.00	20,000.00
190	Umuzike Community	10,000.00	10,000.00
191	Ugoeze M. Nwagu	37,000.00	37,000.00
192	V.N. Ogbonna	7,506.24	7,506.24
193	Irene Oforoha	2,447,28	2,447,28
194	Ugoeze Udenze	3,500.00	3,500.00
195	Ndu Lilian	3,440.34	3,440.34
196	Amuzi S.O.	20,000.00	20,000.00
197	Okoro C.O.C.	5,696.78	5,696.78
198	Okonkwo Mercy	1,599.25	1,599.25
199	Okonkwo D.E.	2,826.64	2,826.64
200	Iwuchukwu N.201V.	1,000.00	1,000.00
201	Nwoha J.	654.00	654.00
202	Mbanu Hope	41,078.00	41,078.00
203	Amafule Inn.	31,090.77	31,090.77
204	Okereke Thaddeus	4,078.00	4,078.00
205	Imo '98'	35,000.00	35,000.00
206	F G N P.T.F. Loan	226,066.92	226,066.92
207	Okafor Stella	173,751.30	173,751.30
208	Nolisa E.N.D.	1,200.00	1,200.00
209	Otum J.K.	2,350.00	2,350.00
210	Osha Oharenkan	2,500.00	2,500.00
211	Bakare Wasu A.	1,000.00	1,000.00
212	Nulge Building Fund	205,250.00	205,250.00
213	Ohakoh R.C.	21,832.30	21,832.30
214	Fidelis Muoneke	38,960.00	38,960.00
215	Rapuruchukwu Orisakwe	75,578.80	75,578.80
216	Amadi K.J.	10,511.00	10,511.00
217	Nwadike Oluchi	3,000.00	3,000.00
218	Adioha Peter	1,800.00	1,800.00
219	Nwokiki Emeka	16,625.95	16,625.95
220	Orlu Local Govt. Football Team	25,000.00	25,000.00
221	Ihejirika J.E.	58,869.52	58,869.52
222	Okwara Kelechi	13,943.00	13,943.00
223	Agunenye Kevin	12,944.00	12,944.00
234	Onigbende J.O.	12,000.00	12,000.00
225	Korie J.O.	17,820.00	17,820.00
226	Eze T.A. Obiefule	5,000.00	5,000.00
227	Ihezie Cyprain	2,850.00	2,850.00
228	Prince C.O. Egbeaka	15,331.00	15,331.00
229	Ajaegba Scholastica	9,159.60	9,159.60
230	N. Osundu	2,000.00	2,000.00
231	Jovita Duru	15,364.89	15,364.89
232	C. Obiagwu (P.T.F.)	22,230.00	22,230.00
233	Gabriel O.	3,000.00	3,000.00
234	Onwuchukwu C.C.	111,883.68	111,883.68
235	J.C. Dibia	818,268.52	818,268.52

236	Ubah E.N.	102,174.21	102,174.21
237	Oparaku K.C.	265,697.44	265,697.44
238	Ugo J.C.	61,499.25	61,499.25
239	Mmirizuruoha Paul	7,550.00	7,550.00
240	Uttah Shedrack	7,550.00	7,550.00
241	Uba Blessing	6,000.00	6,000.00
242	Ibengbu Councilia	20,472.12	20,472.12
243	Nwosu D.	105,461.12	105,461.12
244	Nwara John	32,455.44	32,455.44
245	Adawuofor S.N.	37,102.24	37,102.24
245	Okoroegbe C.A.	90,430.46	90,430.46
247	Akuruka E.C.	243,673.28	243,673.28
248	Obiajurunwa Innocent (RTR)	18,872.59	18,872.59
249	Odidika Felicia	964.32	964.32
250	Nwaezuoke Beatrice	345.94	345.94
251	Ekwebru Joel	41,984.41	41,984.41
252	Egeolu Emmanuel	66,620.84	66,620.84
253	Obasi Innocent	317,408.68	317,408.68
254	Emesonwu Innocent	69,144.67	69,144.67
255	Obiageli Madukwem	6,320.00	6,320.00
256	Okoro Jovita	140,099.34	140,099.34
257	Eze Chinyere O.	22,500.00	22,500.00
258	Mberekpw K.C.	34,478.00	34,478.00
259	Anyamele D.E.	54,114.66	54,114.66
260	Esighaka Cordelia	7,858.80	7,858.80
261	Ibe E.N.	30,493.00	30,493.00
262	Uchendu D.	80,973.00	80,973.00
263	Egwurugwu V.A.	29,573.47	29,573.47
264	Ihedioha Donatus (RTR)	98,642.38	98,642.38
265	Ofoleta Silas	152,653.30	152,653.30
266	Okali R.C. (RTR)	137,482.76	137,482.76
267	Orji Dorathy (RTR)	213,223.94	213,223.94
268	Chukwumezie Felix	70,109.92	70,109.92
269	Okolie J.	4,000.00	4,000.00
270	Morkpu Achoele	3,000.00`	3,000.00`
271	Odoemenam N.	8,500.00	8,500.00
272	Chiwuike Ifeoma	107,838.90	107,838.90
273	Mimereukwe Martias	164,050.68	164,050.68
274	Okechukwu Michael	78,962.92	78,962.92
275	Okoroji Scholastica	51,809.89	51,809.89
276	Ozuruome Eucharia	51,809.89	51,809.89
277	Ofoleta Priscilla	51,809.89	51,809.89
278	Nwadike M.	34,718.51	34,718.51
279	Ugoeze Okereke	238,850.00	238,850.00
280	Ugoeze Ibenye Ugbala	64,000.00	64,000.00
281	Ugoeze Okorie	147,900.00	147,900.00
282	Atasie Ben	8,767.17	8,767.17
283	Uzoma I.I. Obiyo	44,230.80	44,230.80
284	Mbamara Callista	169,656.58	169,656.58
285	Elele R.C.	32,095.50	32,095.50
286	Udele P.	4,119.60	4,119.60
287	Egbe Victoria	4,000.00	4,000.00
288	Nnamike Emma	56,252.00	56,252.00
289	Nnadi Ifejinnan	4,000.00	4,000.00
290	Udeze Jahon	4,000.00	4,000.00
291	Onuma V.N.	18,252.00	18,252.00
292	Nwokoma Oluchi	4,000.00	4,000.00
293	Ogbor Blessing	3,500.00	3,500.00
294	Ugokwe Chimezie	4,000.00	4,000.00

295	Onyeanuforo Angela	19,414.00	19,414.00
296	Ekperechi Anastecia	3,000.00	3,000.00
297	Nwokeji Chibuzor	12,000.00	12,000.00
298	Jimeike Margret	1,500.00	1,500.00
299	Maribe Chinyere	4,000.00	4,000.00
300	Ezike Ojiaku	77,658.00	77,658.00
301	Duru Vitalis	6,405.00	6,405.00
302	Nanochie A.	2,000.00	2,000.00
303	Uzokwe M.	2,000.00	2,000.00
304	Oluoha N.	2,000.00	2,000.00
305	Eroamaka Chinyere	104,450.00	104,450.00
306	Nwadike Chinaka	4,500.00	4,500.00
307	Agugo Emeka	4,500.00	4,500.00
308	Osuji Ben	203,030.38	203,030.38
309	Onuoha Damian	25,629.37	25,629.37
310	Chief D.K. Anaso	23,000.00	23,000.00
311	Obilor Chinenye	42,150.00	42,150.00
312	Ekwem H.U.	19,544.00	19,544.00
313	Okpara Damian	273,211.20	273,211.20
314	Mbakwe Eucharia	43,636.00	43,636.00
315	Ogwumnaobi L.	23,824.00	23,824.00
316	Eze Cyprain	10,731.00	10,731.00
317	Duru Cordelia	9,012.00	9,012.00
318	Nwadika B.	7,636.80	7,636.80
319	Emekam P.	7,414.80	7,414.80
320	Udumogu S.	5,638.80	5,638.80
321	Ibekwe C.	5,638.80	5,638.80
322	Nonyelum .S.	5,363.80	5,363.80
323	Iwueze .M.	6,432.00	6,432.00
324	Udah G.	5,638.80	5,638.80
325	Egwim G.	682.00	682.00
326	Okwuoma G.	5,528.40	5,528.40
327	Orji J.O.	5,343.60	5,343.60
328	Nwachukeu J.N.	12,886.00	12,886.00
329	Utuagba Agnes	12,358.00	12,358.00
330	Nwanedo L.	9,398.00	9,398.00
331	Mgbeasiri L.	8,568.00	8,568.00
332	Dim C.V.	18,742.00	18,742.00
333	Echefu Ann	13,170.00	13,170.00
334	Okafor Confidence	9,398.00	9,398.00
345	Iron K.C.	32,532.60	32,532.60
336	Ogoamaka Cecilia	5,343.60	5,343.60
337	Ozor Emmanuel	5,343.60	5,343.60
338	Okoro Thomas	5,146.80	5,146.80
339	Duru .L.	6,000.00	6,000.00
340	Ukanwa A.	5,140.08	5,140.08
341	Opera Esther	6,432.00	6,432.00
342	Enwereonu U.	7,636.80	7,636.80
343	Azubuike Theresa	5,638.80	5,638.80
344	Okorom F.	7,191.60	7,191.60
345	Okwara B.	7,191.60	7,191.60
346	Obioha C.	7,006.80	7,006.80
347	Okolie A.	5,140.80	5,140.80
348	Okereke M.	5,130.80	5,130.80
349	Diala A.O.	5,140.80	5,140.80
350	Osuji V.C.A.	37,926.00	37,926.00
351	Eze Ndidi	29,501.20	29,501.20
352	Ohuruzor L.C.	10,951.20	10,951.20
353	Okonkwo Chinwendu	69,986.00	69,986.00

354	Nwanya E.	24,752.00	24,752.00
355	Agbor M.E.	8,568.00	8,568.00
356	Egeonu Chidinma	26,618.00	26,618.00
357	Atasie Florence	1,500.00	1,500.00
358	Nwaka Chukwuemeka	1,500.00	1,500.00
359	Ofurum Christian	4,500.00	4,500.00
360	Okereke Chinyere	4,500.00	4,500.00
361	Ibe Chidinma	5,500.00	5,500.00
362	Okorie Midsrian	3,500.00	3,500.00
363	Ofafor Immaculate	3,000.00	3,000.00
364	Uzochukwu Aloysius	3,000.00	3,000.00
366	Okpe Emma	4,000.00	4,000.00
367	Emeka Francis	18,474.84	18,474.84
368	Obiagwu Josiah	18,474.84	18,474.84
369	Ebere Benjamin	18,474.84	18,474.84
370	Okoro Chinwendu	18,474.84	18,474.84
371	Nwakauba Clara	4,000.00	4,000.00
372	Uzoukwu Chidinma	1,500.00	1,500.00
373	Onuoha M. Augustine	11,000.00	11,000.00
374	Christiana Eluwuogu	8,238.78	8,238.78
375	Peace C. Okolie	6,000.00	6,000.00
376	Ifeoma Otujieme	4,500.00	4,500.00
377	Nwadike Ogechi J.	1,500.00	1,500.00
378	Ezekulie Loveline	1,500.00	1,500.00
379	Okolie Chinonye	3,000.00	3,000.00
380	Eze M.C. Duruigbo	7,000.00	7,000.00
381	Eze E.C. Okeke	10,000.00	10,000.00
382	Eze Alloy Nwale	10,000.00	10,000.00
383	Eze John Iwuoha	10,000.00	10,000.00
384	Ugoeze Agbaline Felicia	10,000.00	10,000.00
385	Iheanacho A.A.	7,000.00	7,000.00
386	Benjamin Tochukwu	6,000.00	6,000.00
387	Joy Onugha	1,500.00	1,500.00
388	Uboh Amarachi O.	6,000.00	6,000.00
389	Okorie Victor N.	1,500.00	1,500.00
390	Okorie Victoria	1,500.00	1,500.00
391	Nonyelem Agudo	1,500.00	1,500.00
392	Uzokwe Ngozi	8,500.00	8,500.00
393	Okafor Chinyere	6,500.00	6,500.00
394	Oguchi Maduka	2,000.00	2,000.00
395	Permilar Ebere	6,500.00	6,500.00
396	Onwuachuba Dominica	5,500.00	5,500.00
397	Ikomianya Anthony	7,500.00	7,500.00
398	Esomonu Chidera	2,500.00	2,500.00
399	Chukwuemeka Onudia	60,804.02	60,804.02
400	Eze eeth Eric	8,426.04	8,426.04
401	Solomon Victor	4,000.00	4,000.00
402	Ugoeze Evelun Okwara	4,000.00	4,000.00
403	Ugoeze Nwogu .M.	7,000.00	7,000.00
404	Ugoeze Odoemenam	35,000.00	35,000.00
405	Ugoeze Ezeudo .I.	7,000.00	7,000.00
406	Ewi C.I.	7,000.00	7,000.00
407	Nnaka V.U.	14,368.25	14,368.25
408	Nzeukwu A.E.	18,000.00	18,000.00
409	Amaukwu Rita	18,000.00	18,000.00
410	Njoku Mercy	12,000.00	12,000.00
411	Duruike Chisedu	10,000.00	10,000.00
412	Benjamin Imo	4,500.00	4,500.00
413	Joy Ozioma	1,500.00	1,500.00

414	Madu Kenneth .U.	3,000.00	3,000.00
415	Okolie .G.	1,500.00	1,500.00
416	Okolie Pascal	4,000.00	4,000.00
417	Nkeiruka .F.	6,000.00	6,000.00
418	Ike .V.	5,000.00	5,000.00
419	Okolie Ngozi	7,000.00	7,000.00
420	Onyemaechi	4,000.00	4,000.00
421	Nnaegbu .N.	2,000.00	2,000.00
422	Nnala A.U.	4,000.00	4,000.00
423	Okafor .I.	4,000.00	4,000.00
424	Elechi .C.	4,000.00	4,000.00
425	Igwe Concilia	5,000.00	5,000.00
426	Enyinnaya .E.	3,000.00	3,000.00
427	Nnadi .L.	2,000.00	2,000.00
428	Nkechi Izeka	5,000.00	5,000.00
429	Okagozuo .P.	3,000.00	3,000.00
430	Onyebuagu	2,000.00	2,000.00
431	Chioma .C.	2,000.00	2,000.00
432	Uzo Kentus	6,000.00	6,000.00
433	Onyewuchi .A.	10,000.00	10,000.00
434	Prince .K. Okere	4,000.00	4,000.00
435	Ndukwu .J.	7,000.00	7,000.00
436	Igbokwe .E.	5,000.00	5,000.00
437	Ubachukwu G.C.	8,000.00	8,000.00
438	Amadi Obinna	2,000.00	2,000.00
439	Ezike Ogechi	3,000.00	3,000.00
440	Okereke Mgbechi	3,000.00	3,000.00
441	Obialor .N.	1,000.00	1,000.00
442	Ihim Rita	1,000.00	1,000.00
443	Okafor .P.	1,000.00	1,000.00
444	Egwumba .S.	2,000.00	2,000.00
445	Uwanayanwu .U.	2,000.00	2,000.00
446	Anyadike .N.	2,000.00	2,000.00
447	Echefu .E.	4,000.00	4,000.00
448	Okorie C.J.	10,000.00	10,000.00
448	Okoro .N.	1,000.00	1,000.00
449	Nwaogwu .L.	1,000.00	1,000.00
450	Ndugba Chidinma	3,000.00	3,000.00
451	Ogbonna .S.	1,000.00	1,000.00
452	Ezuruike .E.	1,000.00	1,000.00
453	Ojimba .C.	1,000.00	1,000.00
454	Nnodim .H.	1,000.00	1,000.00
455	Okafor Hilda	3,000.00	3,000.00
456	Ugochukwu Theresa	2,000.00	2,000.00
457	Mutrikwe Francesca	3,000.00	3,000.00
458	Afoaku Onyenwe Abi	4,000.00	4,000.00
459	Okereke Anthonia	2,000.00	2,000.00
460	Esomonu Kelechi	4,000.00	4,000.00
461	Uwagba Juliet	5,000.00	5,000.00
462	Ngozi Izeka	2,000.00	2,000.00
463	Okorie Ngozika	4,000.00	4,000.00
464	Emmanuel Okorie	4,000.00	4,000.00
465	Ubezuo Sunday	13,456.00	13,456.00
466	Obinikpe Kinsley	13,456.00	13,456.00
467	Ikpo Chidiebere	385,000.00	385,000.00
468	Oladewo .O. James	12,000.00	12,000.00
469	Audu Bosede Mercy	8,000.00	8,000.00
470	Obioha I.	5,000.00	5,000.00
471	Anyasoro C.	1,000.00	1,000.00

472	Achi Jerome	2,000.00	2,000.00
474	Akazuo P.	1,000.00	1,000.00
475	Onyebuju I.	1,000.00	1,000.00
476	Osueke U.	1,000.00	1,000.00
477	Okorie E.	1,000.00	1,000.00
478	H.C. Ngoka	257,900.00	257,900.00
479	M.A. Oguekusi	75,000.00	75,000.00
480	Hyginus Ojike	25,000.00	25,000.00
481	Uzoke F.	5,000.00	5,000.00
482	Ogbufor R.	5,000.00	5,000.00
483	Ezeonye I.	5,000.00	5,000.00
484	Adipue Stella	5,000.00	5,000.00
485	Agulobi Chinaka	5,000.00	5,000.00
486	Obi Chinonye	2,000.00	2,000.00
487	Lovely Nwaele	2,000.00	2,000.00
488	Immaculate Afunaya	1,000.00	1,000.00
489	Amadi Obinna F.	2,000.00	2,000.00
490	Obika Oluchi	1,000.00	1,000.00
491	Nnadike Chinyere	1,000.00	1,000.00
492	Ukaigwe Chioma	2,000.00	2,000.00
493	Okafor Nneoma	4,500.00	4,500.00
494	Nwadike Nneka G.	4,000.00	4,000.00
495	Nwaele Chika L.	2,000.00	2,000.00
496	Irugbu Wilfred	2,000.00	2,000.00
497	Opera Augustine	2,000.00	2,000.00
498	Okafor Ifeanyi	5,000.00	5,000.00
499	Nwoau Faith C.	2,000.00	2,000.00
500	Ezik Ogech D.	1,000.00	1,000.00
501	Odinna Lugard	1,000.00	1,000.00
502	Okoroji Ikechukwu	1,000.00	1,000.00
503	Anopueme Bethel	3,000.00	3,000.00
504	Ifeanyi Aboki	2,000.00	2,000.00
505	Uwukwu Joy N.	2,000.00	2,000.00
506	Omoh Kinsley	2,000.00	2,000.00
507	Onwusomb Chinyere	20,821.01	20,821.01
508	Okafor Lauretta	1,000.00	1,000.00
509	Eririogu Chibuzor	1,000.00	1,000.00
520	Ohakwe C.P.	4,000.00	4,000.00
521	Olumba J.C.	17,702.45	17,702.45
522	Obi Gladys	14,701.58	14,701.58
523	Odunze Joe	11,702.45	11,702.45
524	Onyeobi Reuben	4,000.00	4,000.00
525	Ihemdi Micheal	4,000.00	4,000.00
526	Oguzie Patrick	4,000.00	4,000.00
527	Nwagu Amarachi	16,081.20	16,081.20
528	Okoye Cletus	4,000.00	4,000.00
529	Okoronkwo S.N.	4,000.00	4,000.00
530	Eboh Grace	6,742.20	6,742.20
531	Emeruwa Oluchi	2,000.00	2,000.00
532	Ohaeje .S.	1,000.00	1,000.00
533	Okoro Thomas	4,000.00	4,000.00
534	Nwaokike Fidelis	4,000.00	4,000.00
535	Ugoeze Ulomuanya	49,000.00	49,000.00
536	Ugochulwu Theresa	2,000.00	2,000.00
537	Okorie Ngozika	1,000.00	1,000.00
538	Osueke .U.	2,000.00	2,000.00
539	Okezuo Placida	1,000.00	1,000.00
540	Onyebuforo	1,000.00	1,000.00
541	Okoroji Kinsley	1,000.00	1,000.00

542	Nwanagoro Uloma	1,000.00	1,000.00
543	Obiechefu Eucharia	2,000.00	2,000.00
544	Ukaigwe Augustine	2,000.00	2,000.00
545	Nwachukwu Juliet	3,000.00	3,000.00
546	Ogbuji Adaugo	2,000.00	2,000.00
547	Eshi ChinwenduS	3,000.00	3,000.00
548	Agubosim Patience	3,000.00	3,000.00
549	Ugwueke .A.	3,000.00	3,000.00
550	Urum Chinazo	6,000.00	6,000.00
551	Chukwu Patricia	31,806.35	31,806.35
552	Egwumba Martina	1,000.00	1,000.00
553	Okwuosa Ernest (Dr.)	146,623.90	146,623.90
554	Mmerem Emilia	20,000.00	20,000.00
555	Egwumba .C.	1,000.00	1,000.00
556	Ononibu Emeka	10,000.00	10,000.00
557	Okwuodu Humphery	103,919.95	103,919.95
558	Ndife Uche	4,000.00	4,000.00
559	Asuzu Nwamma	6,000.00	6,000.00
560	Eririogu Kate	8,178.55	8,178.55
561	Okoro Christian	4,000.00	4,000.00
562	Onwukwe Cyprian	4,000.00	4,000.00
563	Amaepuchi Patricia	6,115.50	6,115.50
564	Okereke Chidinma	1,000.00	1,000.00
565	Okwaraocha Ugochi	1,000.00	1,000.00
566	Ejike Doris .C.	3,000.00	3,000.00
567	Duru Florence	1,000.00	1,000.00
568	Igbo Ugonna .D.	1,000.00	1,000.00
569	Olembe Oluchi	1,000.00	1,000.00
570	Victor Nkwocha	2,000.00	2,000.00
571	Ibekwe Charity	2,000.00	2,000.00
572	Okafor Florence	1,000.00	1,000.00
573	Obodochi Slyvia	1,000.00	1,000.00
574	Madukwe Obioma	4,000.00	4,000.00
575	Ojingwa .J.	1,000.00	1,000.00
576	Osuagwu C.I.	62,068.72	62,068.72
577	Madukwe Obinna	4,000.00	4,000.00
578	Ojingwa .J.	1,000.00	1,000.00
579	Osuagwu C.I.	62,068.72	62,068.72
580	Agunenye Celine	1,000.00	1,000.00
581	Okolie Kelvin	5,000.00	5,000.00
582	Igwe B.H.	30,076.00	30,076.00
583	Hon. Onyebukwa Kate	485,923.47	485,923.47
584	Ogbonna Cynthia	3,041.40	3,041.40
585	Hon. Emma Obi	50,000.00	50,000.00
586	Nwakamma Allian Onuoha	20,000.00	20,000.00
587	Sundry Staff Unclaimed Salaries	26,187,018.23	23,769,252.71
588	Manager Fin Bank	440,467.27	440,467.27
589	Onwuneme Ferdinand	44,500.00	44,500.00
590	Ekwomadu Vincent	3,300.00	3,300.00
591	Onyema Helen	2,000.00	2,000.00
592	Ibe Felicia	23,918.50	23,918.50
593	H.I. Mbachu	990,000.00	990,000.00
	Total Deposits	**45,866,107.02**	**43,448,341.50**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1
Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	80,847,288.55	26,386,099.60	4,863,652.33	39,556,594.16	**151,653,634.64**
2	February	70,106,408.69	29,386,099.60	4,863,652.33	39,556,594.16	**143,912,754.78**
3	March	33,782,147.53	26,386,099.60	4,863,652.33	39,556,594.16	**104,588,493.62**
4	April	74,174,120.66	29,386,099.60	4,863,652.33	39,556,594.16	**147,980,466.75**
5	May	2,135,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**72,941,346.09**
6	June	40,678,482.80	29,386,099.60	4,863,652.33	39,556,594.16	**114,484,828.89**
7	July	8,160,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**78,966,346.09**
8	August	37,478,365.68	29,386,099.60	4,863,652.33	39,556,594.16	**111,284,711.77**
9	September	82,033,170.26	26,386,099.60	4,863,652.33	39,556,594.16	**152,839,516.35**
10	October	37,235,207.76	29,386,099.60	4,863,652.33	39,556,594.16	**111,041,553.85**
11	November	59,870,825.76	26,386,099.60	4,863,652.33	39,556,594.16	**130,677,171.85**
12	December	153,198,826.28	29,386,099.60	4,863,652.33	39,556,594.16	**227,005,172.37**
	Total	**679,699,843.76**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,565,375,996.84**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	92,800.00	251,700.00
	February	264,000.00	127,050.00
	March	150,200.00	149,850.00
	April	270,950.00	863,700.00
	May	90,200.00	298,900.00
	June	85,650.00	1,344,350.00
	July	328,650.00	180,950.00
	August	326,750.00	201,800.00
	September	283,100.00	268,500.00
	October	284,950.00	198,200.00
	November	284,800.00	295,100.00
	December	194,948.88	166,900.00
	Total	**3,186,998.88**	**4,347,000.00**

GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF

ORSU LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

ORSU LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Orsu Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements
   b. Statement 2 --- Statements of Assets and Liabilities

c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for , such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. Operating activities section include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government

Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

ORSU LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Orsu Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Orsu Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

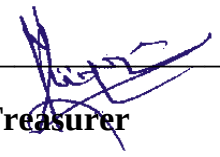


Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Orsu Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.



_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON

THE ACCOUNTS OF ORSU LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts of Orsu Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITIN

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Financial Position and Statement of Financial Performance respectively attached herewith as schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAT) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Orsu Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

ORSU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,119,379,510.00	Statutory Allocation from JAAC	1	1,362,931,710.65	821,770,272.87
285,00,000.00	State Government Internally Generated Revenue (IGR)	2		
	Internally Generated Revenue	3		
1,358,000.00	Capitation Rate			
1,975,000.00	Property Rate			
9,120,500.00	Licenses, Fines, Fees and Royalty		1,895,823.50	906,520.00
12,880,000.00	Earnings from Commerce		428,000.00	
323,950.00	Rent on Local Govt. Property		6,500.00	
	Interest and Repayment			
	Dividends			
	Grants, Aid and Reimbursement			
950,239,430.00	Miscellaneous			
	Other Revenue Sources of Local Government	4	0.00	0.00
	Total Revenue			
3,380,276,390.00	**Total Inflow from Operating Activities (A)**		**1,365,262,034.15**	**822,676,792.87**
	Payments:			
710,758,055.00	Personnel Cost	5	649,903,922.52	648,679,551.90
36,612,000.00	Overhead Cost	6	46,368,170.63	91,606,403.83
	Security Vote	7	7,300,00.00	7,050,600.00
	Integrated Farm Projects	8		
2,547,910,330.00	Capital Expenditure	9	661,321,259.26	88,475,850.70
	Interest Payment			
3,205,280,385.00	**Total Outflow from Operating Activities (B)**		**1,364,893,352.41**	**836,086,806.43**
174,996,005.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**368,681.74**	**(13,410,013.56**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		368,681.74	**(13,410,013.56)**
0.00	**Cash and its Equivalent as at 1/1/18**		**6,072,632.22**	**19,482,645.83**
0.00	**Cash and its Equivalent as at 31/12/18**		**6,441,314.01**	**6,072,632.27**

ORSU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	3,998,179.37	985.00
Bank	11	2,443,134.64	6,071,647.27
Total Liquid Assets (A)		**6,441,314.01**	**6,072,632.27**
Investments and Other Cash Assets			
Salary Advance	12		
Imprest	13	20,016,000.00	15,536,000.00
Service Advance	14	280,238,768.01	83,287,768.01
Loans Granted			
Investment			
Intangible Assets			
Total Investments and Other Cash Assets(B)		**300,254,768.01**	**98,823,768.01**
TOTAL ASSETS C = (A + B)		**306,696,082.02**	**104,896,400.28**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		280,298,757.41	78,499,075.67
Unremitted Deductions	15	14,955,021.76	14,955,021.76
Capital Development Funds			
Trust and Other Public Funds			
TOTAL PUBLIC FUNDS (D)		**295,253,779.17**	**93,454,097.43**
External and Internal Loans			
Internal Loans from Other Funds			
Borrowings			
TOTAL EXTERNAL& INTERNAL LOANS (E)			
OTHER LIABILITIES			
Deposits	16	11,442,302.85	11,442,302.85
Total Other Liabilities (F)		11,442,302.85	11,442,302.85
TOTAL LIABILITIES G = (D + E +F)		**306,696,082.02**	**104,896,400.28**

ORSU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
82,998,517.23	**OPENING BALANCE 1/1/18**		**78,499,075.67**				**(78,499,075.67)**
	ADD REVENUE:						
	ALLOCATIONS						
821,770,272.87	Statutory Allocation from JAAC	1	1,362,931,710.65	2,119,379,510.00	2,119,379,510.00	0.00	756,447,799.35
	State Government IGR	2		285,000,000.00	285,000,000.00	0.00	285,000,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
20,000.00	Capitation Rate		0.00	1,358,000.00	1,358,000.00	0.00	1,358,000.00
	Property Rate		0.00	1,975,000.00	1,975,000.00	0.00	1,975,000.00
450,000.00	Licenses, Fines, Fees and Royalty		1,895,823.50	9,120,500.00	9,120,500.00	0.00	7,224,676.50
436,520.00	Earnings from Commerce		428,000.00	12,880,000.00	12,880,000.00	0.00	12,452,000.00
	Rent on Local Govt. Property		6,500.00	323,950.00	323,950.00	0.00	317,450.00
	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
	Dividends		0.00	0.00	0.00	0.00	0.00
	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
	Miscellaneous		0.00	950,239,430.00	0.00	0.00	950,239,430.00
906,520.00	**Total Internally Generated Revenue**		**2,330,323.50**				
	Other Revenue Sources of the Local Govt.	4				0.00	
905,675,310.10	**Total Revenue (A)**		**1,443,761,109.82**	**3,380,276,390.00**	**3,380,276,390.00**	**0.00**	**1,936,515,280.18**
	EXPENDITURE						
648,679,551.90	Personnel Cost	5	649,903,922.52	710,758,055.00	710,758,055.00	0.00	60,854,1321.48
94,510,831.83	Overhead Cost	6	43,522,170.63	36,612,000.00	36,612,000.00	0.00	(6,910,170.63)
83,985,850.70	Capital Expenditure	9	470,037,259.26	2,457,910,330.00	2,547,910,330.00	0.00	1,987,873,070.74
827,176,234.43	**Total Expenditure (B)**		**1,163,462,352.41**	**3,205,280,385.00**	**3,205,280,385.00**	**0.00**	**2,041,817,032.59**
	OPERATING BALANCE		280,298,757.41	174,996,005.00	1,74,996,005.00	0.00	105,301,752.41
	APPROPRIATIONS/TRANSFERS						
78,499,075.67	Transfer to Capital Development Fund		280,298,757.41	174,996,005.00	1,74,996,005.00	0.00	105,301,752.41
78,499,075.67	Closing Balance		280,298,757.41	174,996,005.00	1,74,996,005.00	0.00	105,301,752.41

ORSU LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		347,685,783.00	**0.00**	**0.00**	**0.00**	**(347,685,783.04)**
	ADD REVENUE						
78,499,075.67	**Transfer From Consolidated Revenue Fund**		280,298,757.41	0.00	0.00	0.00	280,298,757.41
	Aid and Grants						
	External Loans						
	LGC Bonds			0.00	0.00	0.00	0.00
	Development Loan Stock			0.00	0.00	0.00	0.00
	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00	0.00
	Internal Loans from Other Funds			0.00	0.00	0.00	0.00
431,671,633.74	**TOTAL REVENUE**		**627,984,540.45**	**0.00**	**0.00**	**0.0**	**627,984,540.45**
	LESS CAPITAL EXPENDITURE						
83,985,850.70	**Capital Expenditure Sector**	9	**470,036,259.26**	2,457,910,330.00	2,457,910,330.00	0.00	1,987,874,070.74
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans						
	Repayments External Loans						
83,985,850.70	**TOTAL CAPITAL EXPENDITURE**		**470,036,259.26**	2,457,910,330.00	2,457,910,330.00	0.00	1,987,874,070.74
	Adjustments for Movements in Public Debts						
347,685,783.04	**Closing Balance**		**157,948,281.19**				

ORSU LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS		2018		
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m
1	**A – SHARE OF STATUTORY ALLOCATION FROM JAAC**				
	Net Share of Statutory Allocation from JAAC		1,362,931,710.65	2,119,379,510.00	756,447,799.35
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	204,542,100.00	204,542,100.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	90,345,090.00	90,345,090.00
	Total (Gross) JAAC Allocation to the Local Government		1,362,931,710.65	**2,414,266,700.00**	**1,051,334,989.35**
	VALVE ADDED TAX:				
	Share of Value Added Tax		0.00	257,163,790.00	257,163,790.00
	Total Value Added Tax		**0.00**	**257,163,790.00**	**257,163,790.00**

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVERNMENT INTERNALLY GENERATED REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	285,000,000.00	285,000,000.00
	Total State Government Internally Generated Revenue	**0.00**	**285,000,000.00**	**285,000,000.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	708,000.00	708,000.00
	Arrears of Capitation Rate	0.00	650,000.00	650,000.00
	Sub-Total Capitation Rate	**0.00**	**1,358,000.00**	**1,358,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate			
	Commercial Buildings	0.00	1,225,000.00	1,225,000.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	750,000.00	750,000.00
	Sub-Total Property Rate	**0.00**	**1,985,000.00**	**1,985,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	125,000.00	125,000.00
	Obstruction and Nuisance Fees	48,000.00	0.00	(48,000.00)
	Bicycle License Fess	0.00	150,000.00	150,000.00
	Liquor License (Wine/ Beer)	6,000.00	450,000.00	444,000.00
	Native Liquor License	0.00	30,000.00	30,000.00
	Wheelbarrow License Fees	0.00	82,500.00	82,500.00
	Native Tobacco License	0.00	25,000.00	25,000.00
	Squatter/ Hawkers Permit	0.00	230,000.00	230,000.00
	Buses/Commercial Vehicles Emblems	0.00	50,000.00	50,000.00
	Registration of Buses/Commercial Vehicles	39,500.00	50,000.00	10,000.00
	Operational Business Permit	3,000.00	140,000.00	137,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	140,000.00	140,000.00
	Kiosk License Fees	0.00	0.00	0.00
	Bakery House License Fees	0.00	40,000.00	40,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	484,843.50	0.00	(484,843.50)
	Canon Shooting License Fees	0.00	65,000.00	65,000.00
	Customary Marriage Registration Fees	8,000.00	1,000,000.00	992,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Control of Noise Permit	0.00	10,000.00	10,000.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees	80,000.00	50,000.00	(30,000.00)
	Renewal Fees	0.00	0.00	0.00
	Radio/Television License Fees	0.00	0.00	0.00
	Clubs, Cultural and Social Organization Registration Fees	3,000.00	250,000.00	247,000.00
	Identification/Oath Fees	120,000.00	650,000.00	530,000.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	0.00	0.00
	Poundage Fees/Sales of Strayed Animal	0.00	200,000.00	200,000.00
	Registration of Birth and Death	10,000.00	450,000.00	440,000.00
	Dispensary Fees	155,220.00	320,000.00	164,780.00
	Maternity Fees	432,260.00	1,820,000.00	1,367,740.00

	Presentation of Ezeship	150,000.00	0.00	(150,000.00)
	Registration of Contractors Fees	250,000.00	1,350,000.00	1,100,000.00
	Tender Fees	50,000.00	500,000.00	450,000.00
	Building Plan Checking fees	0.00	0.00	0.00
	Sand Excavation Fees	0.00	200,000.00	200,000.00
	Cottage Industry Fees	0.00	0.00	0.00
	Oil Processing/Kernel Cracking Machine Fees	1,000.00	50,000.00	49,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	20,000.00	20,000.00
	Ingredient Grinding License Fees	0.00	0.00	0.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	0.00	0.00
	Welding Machine License Fees	0.00	12,500.00	12,500.00
	Electronics Radio/Television Workshop License Fees	0.00	0.00	0.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	10,000.00	10,000.00
	Battery Charger License Fees	0.00	2,500.00	2,500.00
	Printing Press License Fees	0.00	50,000.00	50,000.00
	Vulcanizer License Fees	0.00	5,000.00	5,000.00
	Panel Beater License Fees	0.00	20,000.00	20,000.00
	Motor Spare Parts License Fees	0.00	50,000.00	50,000.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	3,000.00	3,000.00
	Motor Mechanical Workshop License Fees	0.00	5,000.00	5,000.00
	Building Material License Fees	0.00	0.00	0.00
	Surface Kerosene Tank License Fees	0.00	5,000.00	5,000.00
	Photocopying and Document Service License Fees	0.00	5,000.00	5,000.00
	Block Making with Machine License Fees	0.00	5,000.00	5,000.00
	Sewing Institute License Fees	0.00	0.00	0.00
	Hair Dressing/Barbing Salon License Fees	0.00	50,000.00	50,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	30,000.00	30,000.00
	Building Registration Fees	40,000.00	50,000.00	10,000.00
	Advertisement License Fees	10,000.00	20,000.00	10,000.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	0.00	0.00
	Sale of Stores Fees	0.00	50,000.00	50,000.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	200,000.00	200,000.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	5,000.00	120,000.00	115,000.00
	Building Plan Inspection Fees	0.00	0.00	0.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**1,895,823.50**	**9,120,500.00**	**7,224,676.50**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	400,000.00	900,000.00	500,000.00
	Motor Park Toll	20,000.00	2,400,000.00	2,380,000.00
	Shops/Shopping Centre Fees	0.00	300,000.00	300,000.00
	Cattle Market Fees	0.00	1,200,000.00	1,200,000.00
	Slaughter House Fees	0.00	1,400,000.00	1,400,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	8,000.00	5,500,000.00	5,492,000.00
	Sales from Fish	0.00	1,000,000.00	1,000,000.00
	Sales from Livestock	0.00	180,000.00	180,000.00
	Sub-Total Earnings from Commerce	**428,000.00**	**12,880,000.00**	**12,452000.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	200,000.00	200,000.00
	Rent on Other Local Government Buildings	0.00	39,430.00	39,430.00

	Rent on Other Local Government Landed Property	6,500.00	84,520.00	78,020.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**6,500.00**	**323,950.00**	**317,450.00**
	TOTAL INTERNALLY GENERATED REVENUE	**2,330,323.50**		
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	0.00	36,980,530.00	36,980,530.00
	The Legislative	0.00	31,708,400.00	31,708,400.00
	Community Government Councils	0.00	20,000,000.00	20,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**0.00**	**88,688,930.00**	**88,688,930.00**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	64,638,712.68	131,349,650.00	66,710,937.32
	Finance	34,219,769.42	72,891,270.00	38,671,500.58
	Medical and Health	74,122,612.03	240,784,060.00	166,661,447.97
	Planning Research and Statistics	7,064,776.93	24,030,145.00	16,965,368.07
	Agricultural and Natural Resources	28,372,988.67	43,083,570.00	14,712,581.33
	Works, Transport and Housing	10,570,639.30	40,121,740.00	29,551,100.70
	Information, Education and Social Welfare	10,458,700.30	32,456,690.00	21,997,989.70
	Salaries & Allowance of Primary Education Teachers & Members of Council of traditional Rulers	410,997,023.19	0.00	(410,997,023.19)
	Sub-Total Personnel Cost	**640,445,222.52**	**584,719,125.00**	**55,726,097.52**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	5,428,000.00	0.00	(5,428,000.00)
	NYSC Corp Member	2,285,600.00	1,500,000.00	(785,600.00)
	Postal Agents	535,500.00	700,000.00	164,500.00
	Disabled Persons	0.00	1,700,000.00	1,700,000.00
	IT Studends	1,209,600.00	500,000.00	(709,600.00)
	Road Cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	Others	0.00	32,950,000.00	32,950,000.00
	Total Miscellaneous	**9,458,700.00**	**37,350,000.00**	**27,891,300.00**
	Grand Total Personnel Cost:	**649,903,922.52**		
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	455		
	Total Number of Employees Employed in the Year	0		
	Total Number of Employees Retired/Transferred or Left During the Year	17		
	Total Number of Employees at the End of the Year	438		
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	468,700.00	10,800,000.00	10,331,300.00
	Utility Services	0.00	775,000.00	775,000.00
	Telephone and Postal Services	0.00	197,000.00	197,000.00
	Stationery and Printing	497,100.00	4,350,000.00	3,852,900.00
	Maintenance of Office Furniture and Equipment	1,950,500.00	2,840,000.00	899,500.00
	Maintenance of Vehicle and Capital Assets	0.00	5,850,000.00	5,850,000.00
	Consultancy and Professional Services	0.00	250,000.00	250,000.00

	Training, Staff Development and Welfare	0.00	6,700,000.00	6,700,000.00
	Entertainment and Hospitality	463,000.00	1,480,000.00	1,017,000.00
	Miscellaneous Expenses	0.00	750,000.00	750,000.00
	Essential Services and ISJAAC Administration	40,142,870.63	2,620,000.00	37,522,870.63
	Sub-Total Overhead Cost By Function	**43,522,170.63**	**36,612,000.00**	**33,232,700.00**
	Unretired Advances:	**2,846,000.00**	0.00	**(2,846,000.00)**
	Grand Total of Overhead Cost by Function	**46,368,170.63**	**36,612,000.00**	**(9,756,170.63)**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT):**			
	The Council	21,860,000.00	11,400,000.00	(10,460,000.00)
	Administration	10,724,050.00	6,390,000.00	(4,334,050.00)
	Finance	5,689,850.00	4,812,000.00	(877,850.00)
	Medical and Health	5,035,400.00	4,125,000.00	(910,400.000
	Planning Research and Statistics	142,870.63	1,315,000.00	1,172,129.37
	Agricultural and Natural Resources	14,500.00	3,400,000.00	3,385,500.00
	Works, Transport and Housing	55,500.00	3,170,000.00	3,114,500.00
	Information, Education and Social Welfare	0.00	2,000,000.00	2,000,000.00
	Sub-Total Overhead Cost by Sector (Department)	**43,522,170.63**	**36,612,000.00**	**33,232,700.00**
	Unretired Advances:	**2,846,000.00**	0.00	**(2,846,000.00)**
	Grand Total of Overhead Cost by Functions:	**46,368,170.63**	**36,612,000.00**	**(9,756,170.63)**
7	**SECURITY VOTE**	**7,300,000.00**	**0.00**	**(7,300,000.00)**
8	**INTEGRATED FARM PROJECTS**	**0.00**	**0.00**	**0.00**
9	**CAPITAL EXPENDITURE:**			
	Purchase of Motor Vehicles	5,500,000.00	18,000,000.00	12,500,000.00
	Rehabilitation of Roads	30,000,000.00	445,700,000.00	415,700,000.00
	Other Capital Projects	0.00	1,979,260,330.00	1,979,260,330.00
	Local Govt. Joint Projects	434,536,259.56	0.00	(434,536,259.56)
	Sub-Total Capital Expenditure	**470,036,259.56**	**2,457,910,330.00**	**1,987,874,070.44**
	Unretired Projects Advances	**191,284,999.70**	**0.00**	**(191,284,999.70)**
	Grand Total of Capital Expenditure	**661,321,259.26**	**2,457,910,330.00**	**1,796,589,070.74**

	LIQUID ASSETS				
	CASH BALANCE:				
10	Cash-at-Hand			3,998,179.37	985.00
	Sub-Total Cash			**3,998,179.37**	**985.00**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Eco Bank Plc	Project Account	5093073279	(41,207.66)	5,851,312.34
	2. Zenith Bank Plc	Salary Account	1012703877	2,182,000.21	34,268.92
	3. -do-	Project Account	1012749891	118,918.28	(43.30)
	4. -do-	Intergrated Farm Account	1013596511	174,302.94	174,302.74
	5. -do-	IGR Account	1013710753	9,999.05	12,684.55
	6. -do-	Project Account	1012747031	(878.18)	(878.18)
	Sub-Total Bank			**2,443,134.64**	**6,071,647.27**
	Grand Total Liquid Assets:			**6,441,314.01**	**6,072,632.27**
12	**SALARY ADVANCES**				
	Salary Advance			0.00	0.00
	Sub-Total Salary Advance			**0.00**	**0.00**

		2018 **₦'m**	**2017** **₦'m**
13	**IMPREST:**		
1.	Hon. Uche Agabiga	4,044,000.00	4,044,000.00
2.	Iheagwu J.U	530,000.00	530,000.00
3.	Irodi K.I.	800,000.00	800,000.00
4.	Duru R.O.	860,000.00	1,160,000.00
5.	Osegbu J.A.	560,000.00	860,000.00
6.	Ogbuji Jacinta	560,000.00	860,000.00
7.	Madu Ngozichi	560,000.00	860,000.00
8.	Ngoka F.O.	250,000.00	250,000.00
9.	Durumba Charity	560,000.00	860,000.00
10.	Ihejiagwa Peter Clinton	3,920,000.00	3,920,000.00
11.	Ukwuoma R.E.	281,000.00	281,000.00

12.	Nkwocha Prince	230,000.00	230,000.00
13.	Okonkwo N.P.N.	310,000.00	310,000.00
14.	Chiemeka H.C.	320,000.00	320,000.00
15.	Pastor Okonkwo .C.	220,000.00	220,000.00
16.	Ezemokwu, S. and 9 Other TC Members	706,000.00	706,000.00
17.	Ogbenta V.I.	300,000.00	700,000.00
18.	Isumere C.H.	225,000.00	225,000.00
19.	Imoh Viola .C.	400,000.00	700,000.00
20.	Okwuoma Paulinus	0.00	300,000.00
21.	Ihemeje, C. C.	0.00	300,000.00
22.	Isumere Chinyere	0.00	300,000.00
23.	Osuji Rosemary	0.00	180,000.00
24.	Onyejekwe Lawrence	0.00	350,000.00
25.	Asonye Florence	0.00	250,000.00
26.	Hon. Ihekaire Ngozi	0.00	1,800,000.00
27.	Hon. Okonkwo Kingsley	0.00	1,000,000.00
	Sub- Total Imprest	**20,016,000.00**	**15,536,000.00**
14	**SERVICE ADVANCES:**		
14.1	**INTEGEATED FARM PROJECT:**		
	Mr. Duru, R. O.	8,847,250.00	8,847,250.00
	Sub-Total Integrated Farm Project	**8,847,250.00**	**8,847,250.00**
14.2	**CHAPEL PROJECT**		
	Hon. Ihejiagwu Peter Clinton	10,550,000.00	10,550,000.00
	Sub-Total Chapel Project	**10,550,000.00**	**10,550,000.00**
14.3	**GRADING OF RURAL ROADS:**		
	1. Hon. Ihejiagwu Peter Clinton	2,000,000.00	2,000,000.00
	2. Engr. Osegbu, J. A.	191,285,000.00	0.00
	Sub -Total Road Grading and Rehabilitation of Roads	**193,285,000.00**	**2,000,000.00**
14.4	**RENOVATION OF BUILDINGS**		
	Sub-Total Renovation of Building		

14.5	**PERSONAL ADVANCES:**	2018 ₦'m	2017 ₦'m
1	Ibeneme N. A.	4,072,304.39	4,072,304.39
2	Obebili Emilia .N.	6,609.00	6,609.00
3	Igboasonye Peace	80,000.00	80,000.00
4	Ebuzor J. U.	960,000.00	960,000.00
5	Duruibe Charity	1,627,815.98	1,627,815.98
6	Nwachukwu O. A.	2,705,000.00	2,705,000.00
7	Akuwudike A. A.	120,000.00	120,000.00
8	Uzor J. N.	150,000.00	150,000.00
9	Okwara Linus	312,500.00	312,500.00
10	Ebighi Josephine	1,336,000.00	1,336,000.00
11	Ihemeje C. C.	205,000.00	205,000.00
12	NwajuObianuju	10,000.00	10,000.00
13	Oparajiaku Nelson	328,100.00	328,100.00
14	Madukwe F. M.	2,110,000.00	2,110,000.00
15	Anabaraonye D. N.	2,000.00	2,000.00
16	Anaele O. C.	2,693,150.00	2,693,150.00
17	MetuUzoma	592,000.00	592,000.00
18	Olebu R. N.	15,000.00	15,000.00
19	Amasiatu Evan	335,000.00	335,000.00
20	Ohaegbulam Vitus	60,000.00	60,000.00
21	Dr. E. P. Nwagwu	610,000.00	610,000.00
22	Okwara Patrick	10,000.00	10,000.00
23	Ohanusi Clifford	43,400.00	43,400.00
24	Barr. Nduka I. C.	10,000.00	10,000.00
25	Emezuru P. E.	122,000.00	122,000.00
26	Oparajiaku Nelson	75,000.00	75,000.00
27	Ejemba I. U.	2,365,550.00	2,365,550.00
28	Kenneth Melugbo	57,225.66	57,225.66
29	Umeh Peter	25,000.00	25,000.00
30	Okafor Emmanuel	160,000.00	160,000.00
31	Ademipor, S. N.	70,500.00	70,500.00
32	Ogbute Felix	195,850.00	195,850.00
33	Nnadi F. M.	2,431,140.00	2,431,140.00
34	Barr. Kenneth Eze	1,375,000.00	1,375,000.00
35	IhuomaNnadi	500,000.00	500,000.00
36	Udenko Val	1,145,000.00	1,145,000.00
37	Onuoha A. I.	800,000.00	800,000.00
38	Iwuchukwu J. O.	3,130,000.00	3,130,000.00
39	John Iyekwe	125,000.00	125,000.00
40	Silas Mughara	85,000.00	85,000.00
41	Anthony Ngerem	65,000.00	65,000.00
42	Timothy Iwuoha	50,000.00	50,000.00
43	Henry Agoeme	100,000.00	100,000.00
44	Nwanocha Paulina	70,000.00	70,000.00
45	Opara H. A.	197,000.00	197,000.00
46	Ezenegu C. O.	50,000.00	50,000.00
47	Duru Faith	15,000.00	15,000.00
48	Ojiaku Justine	1,000,000.00	1,000,000.00
49	D.S.P. Uno Ethobi	35,400.00	35,400.00
50	NneomaNgozi E. Opara	169,500.00	169,500.00
51	Ndukwu Boniface	1,500.00	1,500.00
52	Udom John	8,000.00	8,000.00
53	Agim H. C.	34,300.00	34,300.00

54	Innocent Iwuagwu	51,100.00	51,100.00
55	Abara T. U.	10,000.00	10,000.00
56	Nnebue F. U. P.	710,000.00	710,000.00
57	Abara A. I.	145,180.00	145,180.00
58	Okoroegbe Helen	110,000.00	110,000.00
59	Timothy Ndukuba	10,000.00	10,000.00
60	Chief Law Ikedum	4,100.00	4,100.00
61	Nwogu F. N.	8,000.00	8,000.00
62	Anthony Onyebuchukwu	80,625.00	80,625.00
63	Mary C. Okoro	10,000.00	10,000.00
64	Ezenwa S. N.	36,000.00	36,000.00
65	Ibumere C. N.	10,000.00	10,000.00
66	Nnadi Nicholas	10,000.00	10,000.00
67	EzeukwuOzioma	10,000.00	10,000.00
68	Nwachukwu O. R.	50,000.00	50,000.00
69	Douglas Nwankwere	3,250,000.00	3,250,000.00
70	OkolieBenneth	330,000.00	330,000.00
71	Amaechi J. M.	1,026,445.61	1,026,445.61
72	Nduka Ignatius	475,00.00	475,00.00
73	Okoroegwu Agnes	450,000.00	450,000.00
74	Hon. Sir Joe Odiuka	300,000.00	300,000.00
75	OnyekwereSabinus E.	60,000.00	60,000.00
76	Durumba Charity	1,500,000.00	1,500,000.00
77	Barr. Eze Kenneth	25,000.00	25,000.00
78	Dr. E. E. Emeghara	2,955,000.00	2,955,000.00
79	Melugha K. U. and 83 others	160,000.00	160,000.00
80	Onyewuchukwu	135,000.00	135,000.00
81	EzeakalaChinedu	20,000.00	20,000.00
82	Madu N.	10,000.00	10,000.00
83	Victoria Ekesi	60,000.00	60,000.00
84	Joseph Akaraoha	10,000.00	10,000.00
85	Ogozieme Benedict	200,000.00	200,000.00
86	Nta Patience	148,500.00	148,500.00
87	Ireka R. A.	700,000.00	700,000.00
88	Hon. Andrew Chibuzor	150,000.00	150,000.00
89	Hon. Ngozi E. Okpara	5,000.00	5,000.00
90	Hon. LizzyNgoziEzeorji	100,000.00	100,000.00
91	Hon. Nwadugwu Joseph	290,000.00	290,000.00
92	Oliver Okere	150,000.00	150,000.00
93	Reuben Onyeobi	30,000.00	30,000.00
94	UchennaNwokeafor	20,000.00	20,000.00
95	Martin Onyeukwu	45,000.00	45,000.00
96	Udegbu M. U.	80,000.00	80,000.00
97	Nwaigbo Blessing	282,950.00	282,950.00
98	EzeakolamCyrinus C.	10,000.00	10,000.00
99	Mbajiaku A. O.	8,000.00	8,000.00
100	John Okoli	30,000.00	30,000.00
101	Timothy Onwuka	30,000.00	30,000.00
102	Nwadike G. C.	145,000.00	145,000.00
103	Mgbeokwu Albert	5,000.00	5,000.00
104	Chief (Mrs.) S. C. Odimegwu	10,700,000.00	10,700,000.00
105	Onyeanu D. I.	500,000.00	500,000.00
106	Akubuo Simon	15,000.00	15,000.00

107	Opara A. M.	25,000.00	25,000.00
108	Iwuoha Fabian	10,000.00	10,000.00
109	Obidikeoma William	70,000.00	70,000.00
110	UgwuekeLivinus	24,500.00	24,500.00
111	Ngoka F. O.	512,100.00	512,100.00
112	Onuoha P. C.	82,000.00	82,000.00
113	Durunnajiaku Jude	40,000.00	40,000.00
114	UkaigweChima	1,952.00	1,952.00
115	Hon. Joseph Okwuaka	200,000.00	200,000.00
116	Hon. Emma	300,000.00	300,000.00
117	Igwe Gerald	23,000.00	23,000.00
118	Chukwu B. C.	805,000.00	805,000.00
119	Ihe A. C.	20,000.00	20,000.00
120	Ihezuo Luke	17,000.00	17,000.00
121	J. O. Nwokeji	345,000.00	345,000.00
122	Emezurum P. C.	20,000.00	20,000.00
123	Emenike Simon	10,000.00	10,000.00
124	Odiga S. O.	90,000.00	90,000.00
125	Irodi K. I.	360,000.00	360,000.00
126	Ehirim P. O.	64,540.34	64,540.34
127	OhiaLovina	80,000.00	80,000.00
128	Amaechi Stanley	60,000.00	60,000.00
129	Okolie Felix	470,000.00	470,000.00
130	Ofule G. I.	90,000.00	90,000.00
131	Ibe E. N.	466,000.00	466,000.00
132	UmeihezuoPriscillia	10,000.00	10,000.00
133	JohnboscoNwokeji	205,000.00	205,000.00
134	NdukwuIfeanyi	195,000.00	195,000.00
135	Fabian Iwoha	193,000.00	193,000.00
136	Okonkwo Richard	40,000.00	40,000.00
137	Aduwufor S. N.	20,000.00	20,000.00
138	Ukado E. O.	410,000.00	410,000.00
139	Chilaka Charity	230,300.00	230,300.00
140	Opara G.	235,000.00	235,000.00
141	Okoye Macdonald	4,000.00	4,000.00
142	Ogbuji J. C.	480,000.00	480,000.00
143	Madu Ngozichi	455,000.00	455,000.00
144	Iheagwu J. U.	412,000.00	412,000.00
145	OdidikaTheophilus	80,000.00	80,000.00
146	Esonwanne Linus	13,650.00	13,650.00
147	Ogu Martine	100,000.00	100,000.00
148	Obi Emmanuel I.	12,500.00	12,500.00
149	Anthony I. Opara	6,000.00	6,000.00
150	Hon. Charles Azubuike	13,000.00	13,000.00
151	Hon. Augustine Ozukwara	42,000.00	42,000.00
152	Hon. Anyaegbule Victor	50,000.00	50,000.00
153	Ihejiagwa Peter Clinton	339,554.39	339,554.39
154	Ihejiagwa Maria	300,000.00	300,000.00
155	Okoroegbe Helen	60,000.00	60,000.00
156	Hon. Okonkwo Kingsley	964,000.00	5,666,000.00
	Sub-Total Personal Advances	**67,556,518.01**	**61,890,518.01**
	Grand Total of Service Advances	**280,238,768.01**	**83,287,768.01**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	8,731,480.79	0.00	8,731,480.79	8,731,480.79
	Value Added Tax (VAT)	507,250.00	0.00	507,250.00	507,250.00
	Withholding Tax (WHT)	507,250.00	0.00	507,250.00	507,250.00
	Education Fund	947,790.88	0.00	947,790.88	947,790.88
	Sub-Total Unremitted Taxes	**10,693,771.67**	**0.00**	**10,693,771.67**	**10,693,771.67**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	1,868,047.86	0.00	1,868,047.86	1,868,047.86
	NULGE Welfare	633,736.12	0.00	633,736.12	633,736.12
	Staff Welfare Scheme	179,176.45	0.00	179,176.45	179,176.45
	MHWU	711,005.85	0.00	711,005.85	711,005.85
	NANNM	185,183.92	0.00	185,183.92	185,183.92
	NWS (Nurses Welfare Scheme)	57,500.00	0.00	57,500.00	57,500.00
	NULGE Motor cycle Loan	342,599.89	0.00	342,599.89	342,599.89
	SWS	285,000.00	0.00	285,000.00	285,000.00
	Sub-Total Unremitted Deductions	**4,261,250.09**	**0.00**	**4,261,250.09**	**4,261,250.09**
	Grand Total Unremitted Deductions	**14,955,021.76**	**0.00**	**14,955,021.76**	**14,955,021.76**

16	**DEPOSITS:**	**2018** **₦'m**	**2017** **₦'m**
1	Chairman ENTRACO Allowance	1,880,000.00	1,880,000.00
2	NYSC	10,000.00	10,000.00
3	Osegbu J. A.	200,000.00	200,000.00
4	Ihemeje Christopher	407,500.00	407,500.00
5	Ekesi Victoria	138,000.00	138,000.00
6	Ogbuji J. U	102,618.24	102,618.24
7	Sundry Staff	5,334,685.84	5,334,685.84
8	Odibeli Emilia	2,439,821.36	2,439,821.36
9	Nta Patience	411,571.03	411,571.03
10	OkwaraOgechi	30,484.36	30,484.36
11	Ogbonna Loveline	106,559.36	106,559.36
12	Mgbemeje Rose	10,321.00	10,321.00
13	Nwagu Philip	50,000.00	50,000.00
14	Uzoetu Precious	81,310.42	81,310.42
15	Okeke Donald	21,138.70	21,138.70
16	Chikwendu Francisca	(1,496.52)	(1,496.52)
17	Unclaimed Salaries	41,117.69	41,117.69
18	UncreditedCheques	30,681.32	30,681.32
19	Duru Richmond	148,000.00	148,000.00
	TOTAL DEPOSITS	**11,442,302.85**	**11,442,302.85**

ORSU LOCAL GOVERNMENT COUNCIL

SUPPLEMENTARY NOTES 2018

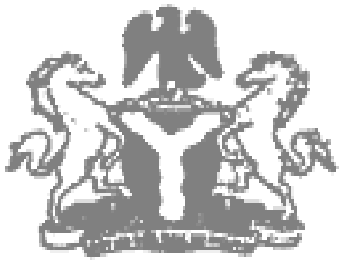
SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint Account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	49,027,806.26	26,386,099.60	4,863,652.33	39,556,594.16	**119,834,152.35**
2	February	24,404,484.24	29,386,099.60	4,863,652.33	39,556,594.16	**98,210,830.33**
3	March	26,829,252.10	26,386,099.60	4,863,652.33	39,556,594.16	**97,635,598.19**
4	April	25,624,491.30	29,386,099.60	4,863,652.33	39,556,594.16	**99,430,837.39**
5	May	1,286,054.34	26,386,099.60	4,863,652.33	39,556,594.16	**72,092,400.43**
6	June	31,284,650.70	29,386,099.60	4,863,652.33	39,556,594.16	**105,090,996.79**
7	July	0.00	26,386,099.60	4,863,652.33	39,556,594.16	**70,806,346.09**
8	August	32,790,192.73	29,386,099.60	4,863,652.33	39,556,594.16	**106,596,538.82**
9	September	66,863,252.36	26,386,099.60	4,863,652.33	39,556,594.16	**137,669,598.45**
10	October	28,328,654.84	29,386,099.60	4,863,652.33	39,556,594.16	**102,135,000.93**
11	November	87,807,87.06	26,386,099.60	4,863,652.33	39,556,594.16	**158,614,216.15**
12	December	103,006,623.64	29,386,099.60	4,863,652.33	39,556,594.16	**176,812,969.73**
	Total	**477,255,557.57**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,362,931,710.65**

SUPPLEMENTARY NOTE 2

2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	639,543.50	277,670.00
	February	189,300.00	54,700.00
	March	533,900.00	10,000.00
	April	35,520.00	36,500.00
	May	5,400.00	18,000.00
	June	3,700.00	170,600.00
	July	150,660.00	17,000.00
	August	73,100.00	90,300.00
	September	88,000.00	75,600.00
	October	61,600.00	80,600.00
	November	56,200.00	75,550.00
	December	506,900.00	0.00
	Total	**2,330,323.50**	**906,520.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF ORU EAST

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

ORU EAST LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Oru East Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements

b. Statement 2 --- Statements of Assets and Liabilities
c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

.

FINANCIAL STATEMENT NO. 1

ORU EAST LOCAL GOVERNMENT COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Oru East Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Oru East Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Oru East Local Government as at 31st December, 2019, the result of its operations and cash flows for the year ended 31st December, 2019.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

FINANCIAL STATEMENT NO. 2
STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF ORU EAST LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law No.15 9 of 2000 as amended. The Accounts ofOru East Local Government Council for the year ended 31st December, 2019 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Financial Position and Statement of Financial Performance respectively attached herewith as schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAT) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

i. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.
ii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.
iii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out.

AUDITOR–GENERAL'S CERTIFICATE

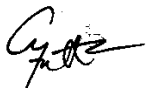
The Financial Statements ofOru East Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit

In my opinion, these Financial Statements fairly reflect the financial position of Imo State Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArB.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

ORU EASTLOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,310,131,350.00	Statutory Allocation from JAAC	1	1,368,977,015.37	820,595,791.80
12,400,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
4,785,000.00	Capitation Rate		0.00	0.00
12,243,000.00	Property Rate		300,000.00	0.00
18,624,640.00	Licenses, Fines, Fees and Royalty		2,183,220.00	2,698,280.00
9,561,200.00	Earnings from Commerce		25,000.00	21,560.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
961,200,000.00	Miscellaneous		0.00	0.00
	Other Revenue Sources of the Local Govt.	4	0.00	0.00
	Total Revenue			
3,328,945,190.00	**Total Inflow from Operating Activities (A)**		1,371,485,235.37	823,315,638.80
	Payments:			
568,947,580.00	Personnel Cost	5	615,119,786.06	631,568,442.15
5,420,000.00	Overhead Cost	6	40,142,870.63	92,254,831.10
	Security Vote	7	134,930,000.00	
	Integrated Farm Projects	8	99,961,000.00	
2,666,352,750.00	Capital Expenditure	9	464,440,312.42	95,281,820.58
	Interest Payment		0.00	0.00
3,240,720,330.00	**Total Outflow from Operating Activities (B)**		**1,354,593,969.11**	**823,105,093.83**
88,224,860.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**16,891,266.26**	**210,544.97**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		**16,891,266.26**	**210,544.97**
0.00	**Cash and its Equivalent as at 1/1/18**		**12,328,187.53**	**12,117,642.56**
0.00	**Cash and its Equivalent as at 31/12/18**		**29,219,453.79**	**12,328,187.53**

ORU EAST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	1,590,839.18	327,550.00
Bank	11	27,628,614.61	12,000,637.53
Total Liquid Assets (A)		**29,219,453.79**	**12,328,187.53**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	19,002,750.00	5,592,200.00
Service Advance	14	424,610,172.03	216,032,622.93
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**443,612,922.03**	**221,624,822.93**
TOTAL ASSETS C = (A + B)		**472,832,375.82**	**233,953,010.46**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		458,329706.82	219,450,341.46
Unremitted Deductions	15	14,502,669.00	14,502,669.00
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**472,832,375.82**	**0.00**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	0.00	0.00
Total Other Liabilities (F)		**0.00**	**0.00**
TOTAL LIABILITIES G = (D + E +F)		**472,832,375.82**	**233,953,010.46**

ORU EAST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m
209,005,897.49	**OPENING BALANCE 1/1/18**		**219,450,341.46**	**0.00**	**0.00**
	ADD REVENUE:				
	ALLOCATIONS				
820,595,798.80	Statutory Allocation from JAAC	1	1,367,977,015.27	2,310,131,350.00	2,310,131,350.00
0.00	State Government IGR	2	0.00	12,400,000.00	12,400,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3			
82,000.00	Capitation Rate				
0.00	Property Rate		300,000.00	4,785,000.00	4,785,000.00
1,980,000.00	Licenses, Fines, Fees and Royalty		2,183,220.00	12,243,000.00	12,243,000.00
657,840.00	Earnings from Commerce		25,000.00	18,624,640.00	18,624,640.00
0.00	Rent on Local Govt. Property			9,561,200.00	9,561,200.00
0.00	Interest and Repayment			0.00	0.00
0.00	Dividends			0.00	0.00
0.00	Grants, Aid and Reimbursement			0.00	0.00
0.00	**Miscellaneous**			961,200,000.00	961,200,000.00
2,719,840.00	**Total Internally Generated Revenue**		**2,508,220.00**		
0.00	**Other Revenue Sources of the Local Govt**	4	**0.00**	0.00	0.00
1,032,321,536.29	**Total Revenue (A)**		**1,590,935,576.83**	**3,328,945,190.00**	**3,328,945,190.00**
	EXPENDITURE				
631,568,443.03	Personnel cost	5	615,119,786.06	568,947,580.00	568,947,580.00
92,826,701.10	Overhead Cost	6	50,150,274.69	5,420,000.00	5,420,000.00
88,475,850.70	Capital Expenditure	9	467,335,809.26	2,666,352,750.00	2,666,352,750.00
812,871,194.83	**Total Expenditure (B)**		**1,132,605,370.01**	**3,240,720,330.00**	**3,240,720,330.00**
219,450,341.46	**OPERATING BALANCE**		**458,329,706.82**	**88,224,860.00**	**88,224,860.00**
	APPROPRIATIONS/TRANSFERS				
	Transfer to Capital Development Fund				
219,450,341.46	Closing Balance		**458,329,706.82**	**88,224,860.00**	**88,224,860.00**

ORU EAST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2019 ₦'m	Variance on Final Budget ₦'m
35,989,892.87	**Opening Balance**		166,964,383.63	**0.00**	**0.00**	**0.00**	**(484,147,048.33)**
	ADD REVENUE						
219,450,341.46	**Transfer From Consolidated Revenue Fund**		458,329,706.82	0.00	0.00	0.00	**(458,329,706.82)**
	Aid and Grants			0.00	0.00	0.00	0.00
	External Loans			0.00	0.00	0.00	0.00
0.00	LGC Bonds			0.00	0.00	0.00	0.00
0.00	Development Loan Stock			0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds			0.00	0.00	0.00	0.00
255,440,234.33	**TOTAL REVENUE**		**625,294,090.45**	0.00	0.00	**0.00**	**(520,030,182.85)**
	LESS CAPITAL EXPENDITURE						
88,475,850.70	**Capital Expenditure Sector**	9	467,345,809.26	2,666,352,750.00	2,666,352,750.00	0.00	2,199,006,940.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans			0.00	0.00	0.00	0.00
0.00	Repayments External Loans			0.00	0.00	0.00	0.00
88,475,850.70	**TOTAL CAPITAL EXPENDITURE**		467,345,809.26	2,666,352,750.00	2,666,352,750.00	0.00	2,199,006,940.74
0.00	Adjustments for Movements in Public Debts					0.00	0.00
166,964,383.63	**Closing Balance**		**157,948,281.19**				

ORU EAST LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018		
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m
1	**A – SHARE OF STATUTORY ALLOCATION FROM JAAC**				
	Net Share of Statutory Allocation from JAAC	**1**	1,368,977,015..37	2,310,131,350.00	941,154,334.63
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	177,719,330.00	177,719,330.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	0.00	0.00
	Total (Gross) JAAC Allocation to the Local Government		**1,368,977,015..37**	**2,487,850,680.00**	**1,118,873,664.63**
	VALVE ADDED TAX:				
	Share of Value Added Tax		0.00	437,032,010.00	437,032,010.00
	Total Value Added Tax		**0.00**	**437,032,010.00**	**437,032,010.00**

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOV. INTERNALLY GENERATED REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	12,400,000.00	12,400,000.00
	Total State Government Internally Generated Revenue	**0.00**	**12,400,000.00**	**12,400,000.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	3,465,000.00	3,465,000.00
	Arrears of Capitation Rate	0.00	1,320,000.00	1,320,000.00
	Sub-Total Capitation Rate	**0.00**	**4,785,000.00**	**4,785,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	300,000.00	9,702,000.00	9,402,000.00
	Commercial Buildings	0.00	0.00	0.00
	Hotels	0.00	0.00	0.00
	Modern Hospitals	0.00	0.00	0.00
	Communication Mast	0.00	0.00	0.00
	Arrears of Property Rate	0.00	2,451,000.00	2,451,000.00
	Sub-Total Property Rate	**300,000.00**	**12,243,000.00**	**11,943,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	330,000.00	330,000.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	616,000.00	616,000.00
	Liquor License (Wine/ Beer)	0.00	231,000.00	231,000.00
	Native Liquor License	0.00	77,000.00	77,000.00
	Wheelbarrow License Fees	0.00	19,800.00	19,800.00
	Native Tobacco License	0.00	0.00	0.00
	Squatter/ Hawkers Permit	0.00	110,000.00	110,000.00
	Buses/Commercial Vehicles License)	0.00	0.00	0.00
	Registration of Buses/Commercial Vehicles	0.00	462,000.00	462,000.00
	Operational Business Permit	33,500.00	1,848,000.00	1,814,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	110,000.00	110,000.00
	Kiosk License Fees	0.00	15,400.00	15,400.00
	Bakery House License Fees	0.00	165,000.00	165,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting License Fees	0.00	0.00	0.00
	Customary Marriage Registration Fees	20,000.00	77,000.00	57,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees (Various)	0.00	55,000.00	55,000.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	0.00	0.00

	Clubs, Cultural and Social Organization Registration Fees	43,000.00	92,400.00	49,400.00
	Identification/Oath Fees	1,433,000.00	5,082,000.00	3,649,000.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	38,500.00	38,500.00
	Poundage Fees/Sales of Strayed Animal	0.00	92,400.00	92,400.00
	Registration of Birth and Death	111,100.00	100,000.00	(11,100.00)
	Dispensary Fees	0.00	110,000.00	110,000.00
	Maternity Fees	303,400.00	165,000.00	(138,400.00)
	Temp. Structure Fees	0.00	2,924,240.00	2,924,240.00
	IWCIANC	199,250.00	0.00	(199,250.00)
	OPD I Card	39,970.00	0.00	(39,970.00)
	Cyclist/Okada License Fees	0.00	55,000.00	55,000.00
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	0.00	1,550,000.00	1,550,000.00
	Tender Fees	0.00	3,100,000.00	3,100,000.00
	Building Plan Checking fees	0.00	0.00	0.00
	Sand Excavation Fees	0.00	0.00	0.00
	Cottage Industry Fees	0.00	100,000.00	100,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	55,000.00	55,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	11,000.00	11,000.00
	Ingredient Grinding License Fees	0.00	11,000.00	11,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	0.00	0.00
	Welding Machine License Fees	0.00	44,000.00	44,000.00
	Electronics Radio/Television Workshop License Fees	0.00	308,000.00	308,000.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	16,500.00	16,500.00
	Battery Charger License Fees	0.00	0.00	0.00
	Printing Press License Fees	0.00	0.00	0.00
	Vulcanizer License Fees	0.00	11,000.00	11,000.00
	Panel Beater License Fees	0.00	5,500.00	5,500.00
	Motor Spare Parts License Fees	0.00	5,500.00	5,500.00
	Clock/Watch Repair License Fees	0.00	0.00	0.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	0.00	0.00
	Motor Mechanical Workshop License Fees	0.00	0.00	0.00
	Building Material License Fees	0.00	22,000.00	22,000.00
	Surface Kerosene Tank License Fees	0.00	11,000.00	11,000.00
	Photocopying and Document Service License Fees	0.00	5,500.00	5,500.00
	Block Making with Machine License Fees	0.00	5,500.00	5,500.00
	Sewing Institute License Fees	0.00	33,000.00	33,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	22,000.00	22,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	22,000.00	22,000.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	231,000.00	231,000.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	154,000.00	154,000.00
	Sale of Stores Fees	0.00	0.00	0.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	110,000.00	110,000.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	15,400.00	15,400.00
	Building Plan Inspection Fees	0.00	0.00	0.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00

	Sub-Total Licenses, Fines and Fees	**2,183,220.00**	**18,624,640.00**	**16,441,420.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	1,586,200.00	1,586,200.00
	Motor Park Toll	0.00	55,000.00	55,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	110,000.00	110,000.00
	Slaughter House Fees	0.00	110,000.00	110,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	25,000.00	7,700,000.00	7,675,000.00
	Sales from Fish	0.00	0.00	0.00
	Sales from Livestock	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**25,000.00**	**9,561,200.00**	**9,536,200.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**0.00**	**0.00**
3.6	**INTEREST &REPAYMENTS:**			
3.6.1	**INTEREST &REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**

	Grand Total Grants/Aid And Re-Imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	1,200,000.00	1,200,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	0.00	0.00
	Internal Loans	0.00	960,000,000.00	960,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**961,200,000.00**	**961,200,000.00**
	Grand Total Internally Generated Revenue	**2,508,220.00**	**1,006,413,840.00**	**1,003,905,620.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	15,801,160.78	25,479,120.00	9,677,959.22
	The Legislative	0.00	30,000,000.00	30,000,000.00
	Community Government Councils	0.00	20,000,000.00	20,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**15,801,160.78**	**75,479,120.00**	**59,677,959.22**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	31,952,884.18	97,037,200.00	65,084,315.82
	Finance	18,223,435.15	83,839,700.00	65,616,264.85
	Medical and Health	58,066,093.26	162,310,130.00	104,244,036.74
	Planning Research and Statistics	5,772,325.68	22,482,090.00	16,709,764.32
	Agricultural and Natural Resources	37,914,768.00	54,223,870.00	16,309,102.00
	Works, Transport and Housing	9,867,293.80	28,108,780.00	18,241,486.20
	Information, Education & Social Welfare	16,749,802.02	43,066,690.00	26,316,887.98
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**615,119,786.06**	**491,068,460.00**	**124,051,326.06**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	5,725,000.00	0.00	(5,725,000.00)
	Postal Agency	505,000.00	0.00	(505,000.00)
	Security Men	2,536,200.00	1,600,000.00	(936,200.00)
	NYSC	695,000.00	800,000.00	105,000.00
	IT Students	313,800.00	0.00	(313,800.00)
	Sub-Total Miscellaneous	**9,775,000.00**	**2,400,000.00**	**(7,375,000.00)**
5.4	**PERSONNEL ANALYSIS**			

	Total Number of Employee at the Beginning of the Year			
	Total Number of Employees employed in the Year			
	Total Number of Employees Retired/Transferred or left during the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTIONS:**			
	Local Transport and Traveling	1,838,000.00	1,380,000.00	(458,000.00)
	Stationery and Printing	2,238,583.00	1,017,850.00	(1,220,733.00)
	Maintenance of Office Vehicle and Capital Assets	1,056,821.06	870,000.00	(186,821.06)
	Entertainment and Hospitality	3,694,000.00	1,369,000.00	(2,325,000.00)
	Maintenance of Office Furniture and Equipment	34,999.94	13,000,000.00	12,965,000.06
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Functions	**50,150,274.69**	**19,636,850.00**	**(30,503,424.69)**
	Previous year's retired advances	**9,997,404.06**	**0.00**	**(9,997,404.06)**
	Grand Total	**40,142,870.63**	**19,636,850.00**	**(20,506,020.63)**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT):**			
	The Council	7,586,904.06	2,200,000.00	(5,386,904.06)
	Administration	1,045,250.00	1,280,000.00	234,750.00
	Finance	545,250.00	920,000.00	374,750.00
	Works	820,000.00	1,000,000.00	180,000.00
	Primary Health	0.00	0.00	0.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Sector (Department)	**50,150,274.69**	**5,420,000.00**	**(44,720,274.69)**
7	**SECURITY VOTE**			
	Sub-Total & Security Vote	**134,930,000.00**	0.00	**234,930,000.00**
8	**INTEGRATED FARM**			
	Sub-Total Integrated Farm	**99,961,000.00**	**0.00**	**99,961,000.00**
9	**CAPITAL EXPENDITURE:**			
	Purchase of three(3) Official Vehicle	5,500,000.00	40,000,000.00	34,500,000.00
	Road Grading	27,309,550.00,	2,626,352,750.00	2,,599,043,200.00
	Local Government Joint Project	434,536,259.26	0.00	(434,536,259.26)
	Total Capital Expenditure	**467,345,809.26**	**2,666,352,750.00**	**2,199,006,940.7**
	Previous year retirement of advances	**2,944,496.84**	**0.00**	**(2,944,496.84)**
	Grand Total	**464,401,312.42**	**2,666,352,750.00**	**2,201,951,437.58**

	LIQUID ASSETS:				
	CASH BALANCE:				
10	Cash-at-Hand			1,590,839.18	327,550.00
	Sub-Total Cash			**1,590,839.18**	**327,550.00**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. Zenith Bank Plc	Salary Account	1012906070	2,235,317.90	5,757.90
	2. -do-	-do-	101080950	3,919.24	3,919.24
	3. -do-	Project/Salary Account	1013792557	(33,789.59)	(33,789.59)
	4. UBA Plc	Salary Account	1019024786	334,537.19	334,537.19
	5. -do-	Rescue Mission Project A/c	1020133374	2,653,682.22	3,633,668.82
	6. Diamond/Access Bank Plc	Integrated Farm Project A/c	0036777551	9,346.65	9,346.65
	7. -do-	Not Disclosed	0034249919	1,473.26	1,473.26
	8. -do-	-do-	0027684516	9,894.31	9,894.31
	9. -do-	-do-	0027878603	8,932.32	8,932.32
	10. -do-	-do-	0072618285	7,980,927.53	7,980,927.53
	11. -do-	IGR Account	0031911273	43,234.74	43,234.74
	12. Zenith Bank Plc	Others Charges	1013447888	2,735.16	2,735.16
	13. Unity Bank Plc	Oru East Peoples Project	0030585016	14,378,403.68	0.00
	Sub-Total Liquid Assets			**27,628,614.61**	**12,000,637.53**
	Grand Total			**29,219,453.79**	**12,328,187.53**
12	**SALARY ADVANCES**				
	Salary Advance			0.00	0.00
	Sub-Total Salary Advance			**0.00**	**0.00**

13	**IMPREST:**		
	1. Barr. Amagwula Obinna	840,000.00	840,000.00
	2. Prince Lasbrey Okafor	600,000.00	600,000.000
	3. Ezeoba Ezebuka	70,000.00	70,000.00
	4. Duru Jude	70,000.00	70,000.00
	5. Nnaoma Ifeanyi	70,000.00	70,000.00
	6. Okafor Cecilia	70,000.00	70,000.00
	7. Nwanneji Chikezie	70,000.00	70,000.00
	8. Obieze Godwin	70,000.00	70,000.00
	9. Nwata Chikezie	300,000.00	300,000.00
	10. Hon. Nkenna Nzeruo	600,000.00	600,000.00
	11. Dike, R. O.	840,000.00	0.00
	12. Irojiogu, O.	1,600,000.00	0.00

	13. Obodozie Edwin	1,360,000.00	0.00
	14. Nwadike, G. C.	600,000.00	0.00
	15. Obiechefu, L. C.	360,000.00	0.00
	16. Eke Peter C.	360,000.00	0.00
	17. Hon. Barr. Duru Evaristus	5,602,750.00	0.00
	18. Hon. Justus Ifeanyi	600,000.00	0.00
	19. Hon. Augustina Obieze	600,000.00	0.00
	20. Ugoeze Durueburuo, N. E.	600,000.00	0.00
	21. Okere, E. C.	600,000.00	0.00
	22. Onyeokoro Edith	360,000.00	0.00
	23. Hon. Uzodinma Ferdinand	2,400,000.00	0.00
	Sub-Total Imprest	**19,002,750.00**	**5,592,200.00**
14	**SERVICE ADVANCE**		
	PROJECT ADVANCE:		
14.1	**INTEGEATED FARM PROJECT:**		
	1. Nwata Chikezie	1,798,000.00	1,798,000.00
	2. Ohaturuonye Sampson	1,449,000.00	1,449,000.00
	3. Igwe P.B	250,000.00	250,000.00
	4. Nwamba Eunice	461,000.00	461,000.00
	5. Okafor Michael	870,000.00	870,000.00
	6. Okafor Anthonia	250,000.00	250,000.00
	Sub-Total Integrated Farm Project	**5,078,000.00**	**5,078,000.00**
14.2	**CHAPEL PROJECT**		
	Chapel Project	0.00	0.00
	Sub-Total Chapel Project	**0.00**	**0.00**
14.3	**GRADING OF ROAD/CONSTR. OF DRAINAGES:**		
	1. Barr. Amagwula Obinna	2,000,000.00	2,000,000.00
	2. Eke Peter .C	245,150,000.00	19,850,000.00
	3. Ekenna Daniel	130,000.00	130,000.00
	4. Bernard Nwannanna	2,000,000.00	2,000,000.00
	5. Jerry Madubueze	2,000,000.00	2,000,000.00
	6. Okafor Lasbrey Ezenwa	2,000,000.00	2,000,000.00
	7. Marcel Azuamaka	2,000,000.00	2,000,000.00
	8. Eze Vincent	2,000,000.00	2,000,000.00
	9. Obinna C. Chijioke	2,000,000.00	2,000,000.00
	10. B. I. Egbuladike	2,000,000.00	2,000,000.00
	Sub-Total Grading of Roads	**247,280,000.00**	**35,850,000.00**
14.4	**RENOVATION OF BUILDINGS:**		
	Repairs and Minor Works	0.00	0.00
	Sub-Total Renovation of Buildings	**0.00**	**0.00**

14.5	**PERSONAL ADVANCES:**	**2018** **₦'m**	**2017** **₦'m**
1.	Okaforoanyanwu .M.	356,000.00	356,000.00
2.	Ozobia T.O	50.000.00	50.000.00
3.	Maduagu Theo	223,300.00	223,300.00
4.	Iwu K.C	90,000.00	90,000.00
5.	NnannaLasbery	30,000.00	30,000.00
6.	Egr. Emma Nazulu	157,200.00	157,200.00
7.	Eke P.C	5,377,400	5,377,400
8.	Anyanwu P.I.	65,931.00	65,931.00
9.	Ekwegide M.O.	35,002.00	35,002.00
10.	AppoloniaEjinkonye	(11,805.00)	(11,805.00)
11.	Theresa Chima	6,000.00	6,000.00
12.	Anna M.I.	40,000.00	40,000.00
13.	Egbu Steve	30,000.00	30,000.00
14.	Ogede A.	43,000.00	43,000.00
15.	Edwin Steve	30,000.00	30,000.00
16.	Arthur Okoronkwo	500,000.00	500,000.00
17.	Agustina Eke	27,650.00	27,650.00
18.	Okoronkwo Paul	36,650.00	36,650.00
19.	Eze G.O.B Okorofor	100,000.00	100,000.00
20.	George Constutray	40,000.00	40,000.00
21.	Ihe Alice	(10,000.00)	(10,000.00)
22.	Marshal Okafor	50,000.00	50,000.00
23.	Ejimkonye .I.	60,000.00	60,000.00
24.	WaziriElmah	500,000.00	500,000.00
25.	AkubudikeAnselem	119,000.00	119,000.00
26.	Ohasegbulem J.O.	579,400.00	579,400.00
20.	E.C Otiube	755,500.00	755,500.00
21.	Juliana Okafor	660,000.00	660,000.00
22.	Chukwuemeka H.C	259,940.00	259,940.00
23.	Ngobidi B.C	780.790.00	780.790.00
24.	Nkasi C.C	20,000.00	20,000.00
25.	DuruJustina	10,264.00	10,264.00
26.	Onyegbule A.C	220,000.00	220,000.00
27.	UgwumaduVincent b	211,900.00	211,900.00
28.	Nduka Innocent	1,136,000.00	1,136,000.00
29.	Obi Vitas	13,500.00	13,500.00
30.	AkubueChioma	37,500.00	37,500.00
31.	Mgbejirika Joseph	97,100.00	97,100.00
32.	Ibe S.P	5,000.00	5,000.00
33.	Ibezim Orji	5,000.00	5,000.00
34.	Prince Amonife K.K	3,000.00	3,000.00
35.	Ugoala E.O	5,000.00	5,000.00
36.	Nnaomah Felix	1,800.00	1,800.00
37.	EririsimDorathy	800.00	800.00
38.	Onyeochie Edmund	6,000.00	6,000.00
39.	Nwadimigwe M.I	4,000.00	4,000.00
40.	Ejinnaya C.C	4,000.00	4,000.00
41.	OnyenzeUgochi	4,000.00	4,000.00
42.	Ochunaga E	4,000.00	4,000.00
43.	Nsuira J.C	779,500.00	779,500.00
44.	Nnadi Felicia	8,984.00	8,984.00
45.	AkunnaOgbuchi B. (Mrs.)	1,000.00	1,000.00
46.	Anosikekwuru Ann	5,200.00	5,200.00

47.	Ngwunoha Jerry	54,000.00	54,000.00
48.	Ugo C. Mrs.	1,000.00	1,000.00
49.	Alike Madu	1,000.00	1,000.00
50.	Izuemuba C.	1,000.00	1,000.00
51.	Iionu	1,000.00	1,000.00
52.	Adiusita F. (Mrs.)	1,000.00	1,000.00
53.	OkolieRufina	1,000.00	1,000.00
54.	Nduka I.	2,000.00	2,000.00
55.	UgwuezeNwokeji E.	2,000.00	2,000.00
56.	UgwuezeNkwuite E.	2,000.00	2,000.00
57.	Nwakuba L.C.U	1,600.00	1,600.00
58.	EzeribeHamson	2,000.00	2,000.00
59.	Ike P.	2,000.00	2,000.00
60.	Onu James	6,552.00	6,552.00
61.	Onu C.	3,398.00	3,398.00
62.	DuruUzoma	792,300.00	792,300.00
63.	Ngoaobidi C.N.S.	24,000.00	24,000.00
64.	Nwosu Stephen	497,934.32	497,934.32
65.	Obioha Gilbert S.	3,268.00	3,268.00
66.	Nwakanma K.C	4,800.00	4,800.00
67.	GinigemeTheddeus	17,350.00	17,350.00
68.	NwannaIfy	42,370.00	42,370.00
69.	Obiejesi S.U	2,000.00	2,000.00
70.	Uzoejinwa Jude	1,664.00	1,664.00
71.	Amaoke E.U	1,500.00	1,500.00
72.	Duru V. (Mrs.)	74,000.00	74,000.00
73.	Ejekwurum R.M.O	36,600.00	36,600.00
74.	Chiji O.M.	58,692.00	58,692.00
75.	Nwosu J.O	48,000.00	48,000.00
76.	Iherehu C.C	716,910.00	716,910.00
80.	Ezenagu F.O	4,750.00	4,750.00
81.	Orjiako Linus	5,620.00	5,620.00
82.	Onuoha E.U.	2,944.00	2,944.00
83.	Nsonwu B.C	239,000.00	239,000.00
84.	Ugwumba A.I	32,000.00	32,000.00
85.	Uzowuru L.N.	450,000.00	450,000.00
86.	Ezemuosi Johnson	766.00	766.00
87.	Onyeguchukwu Anthony	844.00	844.00
88.	ObiwuruMotomuia	1,736.00	1,736.00
89.	Duru Theresa	120,000.00	120,000.00
90.	Okoronkwo R.C.	25,385.00	25,385.00
91.	Enoch Timothy	958,400.00	958,400.00
92.	Okoro J.A	71,000.00	71,000.00
93.	Okwumma G.O.C	159,696.43	159,696.43
94.	Nwaegbo A.C.	372,000.00	372,000.00
95.	Okorogbe C.A	404,000.00	404,000.00
96.	Igbokwe O.O	2,382,170.00	2,382,170.00
97.	AmadikeChinyere	20,000.00	20,000.00
98.	Amfor Kenneth	20,000.00	20,000.00
99.	Uzokwe B.N	3,950.00	3,950.00
100.	Amasiatu Cyprian A.B	469,000.00	469,000.00
101.	UnezeFidelia .U.	109,000.00	109,000.00
102.	Merenini G.O	25,000.00	25,000.00

103.	NwadinobiOpara	562,900.00	562,900.00
100.	Okorojukwu Edwin	25,000.00	25,000.00
101.	Omeife A.O	3,500.00	3,500.00
102.	Obinna E.A	709,315.00	709,315.00
103.	Hon. Ike N.	8,000.00	8,000.00
104.	Ohaneji E.K	700,000.00	700,000.00
105.	Hon. Nwemaha Patrick	145,000.00	145,000.00
106.	Egbuchulam Augustine	1,000.00	1,000.00
107.	Osuji Wilson	1,800.00	1,800.00
108.	Rev. DR. Ekwueme Ray	30,000.00	30,000.00
109.	G.O Ihekoronye	400,000.00	400,000.00
110.	Onwubuairri C.C.	492,000.00	492,000.00
111.	Okamadu G.	15,000.00	15,000.00
112.	NwosuIkechukwu	(40,668.00)	(40,668.00)
113.	Adimusor Mathias	305,550.00	(305,550.00)
114.	Okonkwo Chika	59,600.00	59,600.00
115.	Okereke C.N	90,000.00	90,000.00
116.	Akuwueze S.N.	(33,000.00)	(33,000.00)
117.	Anyaliga T.N	979,100.00	979,100.00
118.	Unanka Gabriel O	1,061,000.00	1,061,000.00
119.	Akuwueze C.N	68,840.00	68,840.00
120.	Enoch Tony (Cap.)	412,000.00	(412,000.00)
121.	Jiakponna A.	(3,160.00)	(3,160.00)
122.	Seth Iheanacho	3,906,500.00	3,906,500.00
123.	Umunnakwe U.A.C.	120,000.00	120,000.00
124.	NjokuIkechi	70,000.00	70,000.00
125.	UzilDonatus	42,500.00	42,500.00
126.	UzilChijoke	167,900.00	167,900.00
127.	Oparanozie C.A	1,654,400.00	1,654,400.00
128.	Igwe P.B	215,570.00	(215,570.00)
129.	Odimgbe U.I	172,814.00	172,814.00
130.	Ngobil F.	5,300.00	5,300.00
131.	Njimuka Emeka	80,000.00	80,000.00
132.	Okoye Constance	510,000.00	510,000.00
133.	Oparaocha C.C.	830,000.00	(830,000.00)
134.	IheanyiChimezie	309,649.68	309,649.68
135.	Agbapuruonwu Juliana	(4,500.00)	(4,500.00)
136.	Emejuru M.C.	11,821.00	11,821.00
137.	Nwaribe Esther	3,000.00	3,000.00
138.	NzeDezueIdafu	300,000.00	300,000.00
139.	Odidika R.E	52,500.00	52,500.00
140.	ChidiEbbe Samson A.	383,400.00	383,400.00
141.	Jirimere M.E	2,800.00	2,800.00
142.	Amadi K.I	50,000.00	50,000.00
143.	Ibekwe J.O	4,118.00	4,118.00
144.	Chief Nzeibe C.C.	200,000.00	200,000.00
145.	Otuokere A.C	112,000.00	112,000.00
146.	Igwemadu A.C	45,758.00	45,758.00
147.	Mazi Kenneth	13,750.00	13,750.00
148.	Okoro .A.A	15,000.00	15,000.00
149.	NwataChikezieh	230,000.00	230,000.00
150.	Temple Onyeka	185,000.00	185,000.00
151.	Uzor Juliana	140,000.00	140,000.00

152.	Obasi B.C	400,000.00	400,000.00
153.	Onwumere L.A	1,487,555.00	1,487,555.00
154.	Amasiatu Evan	121,612.00	121,612.00
155.	Harry Ihenuike	235,477.88	235,477.88
156.	Irojiogu T.S.M	173,000.00	173,000.00
157.	Akalonu T.C	50,000.00	50,000.00
158.	Mbagwu Christian	130,000.00	130,000.00
159.	Obiozor Kennedy	640,000.00	640,000.00
160.	Mgbe Bridget	150,000.00	150,000.00
161.	Akubueze U.N	367,500.00	367,500.00
162.	Anyiam Kenneth	(12,000.00)	(12,000.00)
163.	Ibekwe R.C	500,000.00	500,000.00
164.	Ihuarulam K.I	180,000.00	180,000.00
165.	Chibenem A. Uzoukwu	215,000.00	215,000.00
166.	Nnadi Nicholas	2,000.00	2,000.00
167.	Nnaji U.C	313,000.00	313,000.00
168.	Dibia A.O	213,000.00	213,000.00
169.	Nwobodo Marcel	50,000.00	50,000.00
170.	Okoli C.N	800,000.00	800,000.00
171.	Okonkwo Sylvester	36,800.00	36,800.00
172.	Hon. Onyekaozuru Jasper	100,000.00	100,000.00
173.	Onyia C.I.B	830,000.00	830,000.00
174.	Okorie F.I	90,000.00	90,000.00
175.	Mmerem Beatrice	196,000.00	196,000.00
176.	Aladu R.C	183,000.00	183,000.00
177.	Izurum C.	5,070.00	5,070.00
178.	Nwokamma C.N. (Mrs.)	110,000.00	110,000.00
179.	IcheAkusude F.N	87,600.00	87,600.00
180.	Umeh Ernest	304,290.00	304,290.00
181.	OkerekeOgechi	85,900.00	85,900.00
182.	Adachi A.V	43,644.00	43,644.00
183.	Hon. Ejimogu Casmir	80,000.00	80,000.00
184.	Hon. Igwe Ferdinand	382,000.00	382,000.00
185.	Ezeogu R.C.O	305,000.00	305,000.00
186.	Uwalaka G.I	50,000.00	50,000.00
187.	DuruAdol	4,000.00	4,000.00
188.	Udeze C.C	302,890.00	302,890.00
189.	Azubuike C.C	3,208,235.00	3,208,235.00
190.	Onuaka Martin	4,000.00	4,000.00
191.	Mgba Felicia	25,200.00	25,200.00
192.	Nnanyereugo S.N	(24,830.00)	(24,830.00)
193.	Offor Alloy	1,059,500.00	1,059,500.00
194.	Okechukwu Bernard	100,000.00	100,000.00
195.	Ikegwuoha A.E	657,479.00	657,479.00
196.	Ngobili V.I (Mrs.)	423,000.00	423,000.00
197.	Onuoha A.I	1,565,920.00	1,565,920.00
198.	Igbo R.M	(13,000.00)	(13,000.00)
199.	Akudinobi Juliana	20,575.00	20,575.00
200.	NTA C.S	21,000.00	21,000.00
201.	Hon. Agwu C.O.	832,000.00	832,000.00
202.	EjioguChinyere	219,300.00	(219,300.00)
203.	Igwegbe J.C	2,000.00	2,000.00
204.	Nzewunwa M.O	140,000.00	140,000.00

205.	Jieme Jude	(7,000.00)	(7,000.00)
206.	Onwuseraka F.N.	(50,000.00)	(50,000.00)
207.	Ngwumoha Jerry	57,000.00	57,000.00
208.	AnyanwuOkafor	48,500.00	48,500.00
209.	Asoegwu Mile	2,523,470.00	2,523,470.00
210.	Nwosu S	872,250.00	872,250.00
211.	Akunna A.O	101,970.00	101,970.00
212.	Chukwuiwueze P.U (Mrs.)	124,535.00	(124,535.00)
213.	Offor B.C	56,276.62	56,276.62
214.	Ohaegbulem J.O	211,900.00	211,900.00
215.	Etim Atta	120,000.00	120,000.00
216.	Joseph Aguzuru	250,000.00	250,000.00
217.	Nwosu Perpetual	17,000.00	17,000.00
218.	Osuji V.S	(90,000.00)	(90,000.00)
219.	UmunnakweAppollonia	13,000.00	13,000.00
220.	Chukwuemeka J.C	315,200.00	315,200.00
221.	B.C. Nwaneri	700,000.00	700,000.00
222.	C.C. Okeke	170,000.00	(170,000.00)
223.	Obioha A.	100,000.00	(100,000.00)
224.	UgwueruCallistus	850,000.00	850,000.00
225.	NnajiJohnbosco	860,000.00	860,000.00
226.	Ezeji E.C	1,066,526.00	1,066,526.00
227.	Romeo Ulinwa (Hon.)	380,000.00	380,000.00
228.	Dr. Emma Ogbenta	10,418,399.60	10,418,399.60
229.	ObiageliOdionyemma	120,000.00	120,000.00
230.	Akpuchukwu M.M	300,000.00	300,000.00
231.	Mezu Alloy	240,000.00	240,000.00
232.	Otuonye Gertrude	300,000.00	300,000.00
233.	Okonam Paul	123,900.00	123,900.00
234.	Urama B.O	910,854.00	910,854.00
235.	Nnamocha Emmanuel	75,000.00	75,000.00
236.	Elewachi B.	20,000.00	20,000.00
237.	Nnaomah B.N.C	1,498,000.00	1,498,000.00
238.	Obodozie .E.	1,459,180.00	1,459,180.00
239.	Odozor Blessing	1,073,269.00	1,073,269.00
240.	Anyabuike M.C	2,386,000.00	(2,386,000.00)
241.	NwadikeJecinta	130,000.00	130,000.00
242.	Ibeneme C.N.	1,248,000.00	1,248,000.00
243.	Ijeoma H.C.	5,000.00	5,000.00
244.	Ohakwe Joseph	50,000.00	50,000.00
245.	Onyemanam Titus	110,000.00	110,000.00
246.	Ijeoma Innocent	1,050,000.00	1,050,000.00
247.	EgbeSileriaNkechi	(15,000.00)	(15,000.00)
248.	ChikezieUgochukwu	933,500.00	933,500.00
249.	Mbajiuka Augustine O.	125,000.00	125,000.00
250.	OgokeUrsulla	160,000.00	(160,000.00)
251.	Onyesom Augusta	30,000.00	30,000.00
252.	Ogudo Irene	10,000.00	10,000.00
253.	OnuwaIjeoma	(10,000.00)	(10,000.00)
254.	Anyanwu Esther	50,000.00	50,000.00
255.	Anyabuike Matilda	50,000.00	50,000.00
256.	Okalibedi Agnes	450,000.00	450,000.00
257	MbidoakaLivinus	410,000.00	410,000.00

258.	OkekeOjiaku	200,000.00	200,000.00
259.	Anyamele Margaret	25,000.00	25,000.00
260.	Adilemenu Aloy	(16,740.00)	(16,740.00)
261.	Ann Ajiebili Japheth	705,000.00	705,000.00
262.	Okeke Harrison	20,000.00	20,000.00
263.	Nwaribe A.N	280,000.00	280,000.00
264.	Chukwumezie Andrew	250,000.00	(250,000.00)
265.	Okoro C.O.C	1,305,500.00	1,305,500.00
266.	Mbaegbu Blessing	(19,540.00)	(19,540.00)
267.	Nwarie L.I	(50,000.00)	(50,000.00)
268.	Ojinnaka C.N	(3,500.00)	(3,500.00)
269.	Ihim B.N.A	1,000.00	1,000.00
270.	Okoro Angelica C.	5,000.00	5,000.00
271.	Nlechukwu Joseph	28,100.00	28,100.00
272.	Okonkwo Gilbert	40,000.00	40,000.00
273.	Orji Athanasius	25,000.00	25,000.00
274.	IjeomaAzubuike	560,000.00	560,000.00
275.	DuruNkeiru E	87,000.00	87,000.00
276.	Abu Nnanna	10,000.00	10,000.00
277.	Okara M.C	794,000.00	794,000.00
278.	Maduike Kevin	20,000.00	20,000.00
279.	Ezeoba Eugene	107,000.00	107,000.00
280.	Agubatame Kenneth	250,000.00	250,000.00
281.	Duru Chris	1,465,000.00	1,465,000.00
282.	Ohatutuonye Sampson	4,000,000.00	4,000,000.00
283.	Akanwa A.I	16,756,257.69	16,756,257.69
284.	Onwuzuigbo Damian	14,829,480.00	14,829,480.00
285.	Mgborogwu K.O	856,500.00	856,500.00
286.	OeuhIfeanyi	681,000.00	681,000.00
287.	EzejioforRomanus	3,000.00	3,000.00
288.	Uzoaru Fidelis O.	55,150.00	55,150.00
289.	Ikwnemere Edwin	31,000.00	31,000.00
290.	IfeanyiKenedy	290,000.00	290,000.00
291.	Amaraegbu G.O	10,000.00	10,000.00
292.	Enoch Esther	600,000.00	600,000.00
293.	Obileme Simplicity	8,500.00	8,500.00
294.	Nnadi G.M.C	20,000.00	20,000.00
295.	Onyekoro Edith C.V	1,011,000.00	1,011,000.00
296.	Dike A.O	79,500.00	79,500.00
297.	Agula K.N	174,000.00	174,000.00
298.	Nwanonenyi R.C	700.00	700.00
299.	Offor Lawrence	319,000.00	319,000.00
300.	Nwandiuko E.N	590,000.00	590,000.00
301.	Eluma Eunice	200,000.00	200,000.00
302.	ChukwumaOsita	109,900.00	109,900.00
303.	EbereObioha	5,000.00	5,000.00
304.	Emereonye Elizabeth .M.	6,218,500.00	6,218,500.00
305.	UzokaIfeanyi	1,399,000.00	1,399,000.00
306.	Onyegbula A.C	300,000.00	300,000.00
307.	Okoro A.N	8,000.00	8,000.00
308.	Enweremadu Eugenia	25,000.00	25,000.00
309.	AkuegbuAkuoma	20,000.00	20,000.00
310	Festus Orji	5,000.00	5,000.00

311	Hon. Ferdinand Uzodinma	1,170,000.00	1,170,000.00
312	Doris Okeke	20,000.00	20,000.00
313	Okafor Basil	20,000.00	20,000.00
314	Hon. Uche Obiozor	1,350,000.00	1,350,000.00
315	Anyiam F.C	1,467,500.00	1,467,500.00
316	Hon. Paul Obiozor	150,000.00	150,000.00
317	Ibe B.N	780,000.00	780,000.00
318	Chikezie C.N	1,670,000.00	1,670,000.00
319	Oparaugo P.C	2,247,000.00	2,247,000.00
320	D.D Onuoma	405,000.00	405,000.00
321	Ibeagi E.A	4,496,000.00	4,496,000.00
322	Edith Ezeukwu	400,000.00	400,000.00
323	NkemDuru	320,000.00	320,000.00
324	Hon. CellyDuru	20,000.00	20,000.00
325	Ibe A.O	3,484,000.00	3,484,000.00
326	Hon. Kingdom Uzodinma	125,000.00	125,000.00
327	Hon. LilianNwosu	(10,966.25)	(10,966.25)
328	AlileSabastine	8,680.00	8,680.00
329	NwadinoChinwe	(30,800.00)	(30,800.00)
330	IwuezeMaximian	105,000.00	105,000.00
331	Igboanusi U.C	4,329,000.00	4,329,000.00
332	U.C Udennnaka	100,000.00	100,000.00
333	A.C Ndilemenu	(1,740.00)	(1,740.00)
334	Fisher Ezeukwu	6,700,000.00	6,700,000.00
335	Eric Onunkwo	2,467,000.00	2,467,000.00
336	Ugochukwu M.C	24,000.00	24,000.00
337	Okereke G.C	120,000.00	120,000.00
338	Akwuegbu L.A	(50,000.00)	(50,000.00)
339	Ugoh J.C	415,000.00	415,000.00
340	Igwebuike Kyrian	170,000.00	170,000.00
341	Anyagwa Johnny	30,000.00	30,000.00
342	OnyewekeCanice C	50,000.00	50,000.00
343	Mmerem Justus	63,500.00	63,500.00
344	Ojiaka J.C	42,000.00	42,000.00
345	Catherine Boniface	15,000.00	15,000.00
346	Ekeugbo G.O (Mrs.)	52,000.00	52,000.00
347	AnyanwuCanice	45,500.00	45,500.00
348	ChikezieNwakaego	60,000.00	60,000.00
349	Nwosu P.N.	60,000.00	60,000.00
350	AhanekuGoddy	137,000.00	137,000.00
351	Odiga O.S	1,225,000.00	1,225,000.00
352	OsujiChiks	473,050.00	473,050.00
353	Okechukwu .P.	60,000.00	60,000.00
354	Enyogasi I.O	124,000.00	124,000.00
355	ChinwenduNgozi	58,000.00	58,000.00
356	Mbajiuka J.C	10,000.00	10,000.00
357	EjifughaDonatus (SOLAD)	2,715,000.00	2,715,000.00
358	Ovuike H.O	90,000.00	90,000.00
359	Uzowuru L.C	65,000.00	65,000.00
360	OkekeRegirald	29,000.00	29,000.00
361	Obieze Godwin	50,000.00	50,000.00
362	AnyabuikeIfeoma	70,000.00	70,000.00
363	Okeke Grace	20,000.00	20,000.00

364	Ejimadu Celestine	150,000.00	150,000.00
365	Amadi Patience	1,500.00	1,500.00
366	Pricilla Onyedepuome	2,000,000.00	2,000,000.00
367	Mberekpe K.C.	500,000.00	500,000.00
368	Eziala Pricilla	700,000.00	700,000.00
369	Onwude Jude .E.	19,500.00	19,500.00
370	Barr. AmagwulaObinna	480,000.00	480,000.00
371	EmelumonyeEucharia .C.	15,000.00	15,000.00
372	Okafor Cecilia (Chairperson)	320,000.00	320,000.00
373	OkaforJoseph .E.	56,000.00	56,000.00
374	Eziama Daniel	130,000.00	130,000.00
375	Awuzieke Patrick	17,000.00	17,000.00
376	Igbojekwe R.N.	350,000.00	350,000.00
377	Iwu T.C.	19,000.00	19,000.00
378	OrobeEbere	2,000.00	2,000.00
379	Okonkwo Anthonia	250,000.00	250,000.00
380	Okafor Michael	170,000.00	170,000.00
381	Ezeama D.C	10,000.00	10,000.00
382	Irojiogu .O	15,000.00	15,000.00
383	Awuzuike Patrick	6,000.00	6,000.00
384	Onyeokoro Edith	15,000.00	15,000.00
385	Uzoka l	10,000.00	10,000.00
386	Okoro Chimamkpa	34,000.00	34,000.00
387	Hon. Barr. Duru Evaristus	15,056,333.10	0.00
388	Mr. Anyiam Frankline	2,000,000.00	0.00
389	Eziam D. C.	2,500,000.00	0.00
390	Pastor Uzoka R.	331,000.00	0.00
391	Mr. Eke Peter C.	10,600,000.00	0.00
	Sub-Total Personal Advances	**172,252,172.03**	**175,104,622.93**
	Grant Total Service Advancee	**424,610,172.03**	**216,032,622.93**

15	**UNREMITTED DEDUCTIONS:**		**2017**
15.1	**UNREMITTED TAXES:**	**BALANCE B/D ₦'m**	**₦'m**
	Pay As You Earn (PAYE)	6,988,044.00	6,988,044.00
	Value Added Tax (VAT)	2,812,602.38	2,812,602.38
	Withholding Tax (WHT)	2,812,602.38	2,812,602.38
	Sub-Total Unremitted Taxes	**12,613,248.76**	**12,613,248.76**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY**		
	NULGE	687,035.52	687,035.52
	SMH UNION	51,365.63	51,365.63
	MHWU	948,337.66	948,337.66
	NWS	202,681.43	202,681.43
	Sub-Total Unremitted Deductions	**1,889,420.24**	**1,889,420.24**
	Grand Total Unremitted Deductions	**14,502,669.03**	**14,502,669.03**

		2018 ₦'m	2017 ₦'m
16	**DEPOSITS:**		
	Deposits	0.00	0.00
	Total Deposits	**0.00**	**0.00**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	117,975,918.74	26,386,099.60	4,863,652.33	39,556,594.16	**188,782,264.83**
2	February	49,364,637.58	29,386,099.60	4,863,652.33	39,556,594.16	**123,170,983.67**
3	March	29,502,844.59	26,386,099.60	4,863,652.33	39,556,594.16	**100,309,190.68**
4	April	60,922,491.01	29,386,099.60	4,863,652.33	39,556,594.16	**134,728,837.10**
5	May	2,489,923.31	26,386,099.60	4,863,652.33	39,556,594.16	**73,296,269.40**
6	June	32,636,418.89	29,386,099.60	4,863,652.33	39,556,594.16	**106,442,764.98**
7	July	8,996,530.35	26,386,099.60	4,863,652.33	39,556,594.16	**79,802,876.44**
8	August	32,870,683.31	29,386,099.60	4,863,652.33	39,556,594.16	**106,677,029.40**
9	September	71,661,016.65	26,386,099.60	4,863,652.33	39,556,594.16	**142,467,362.74**
10	October	0.00	29,386,099.60	4,863,652.33	39,556,594.16	**73,806,346.09**
11	November	14,640,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**85,446,346.09**
12	December	62,240,397.86	29,386,099.60	4,863,652.33	39,556,594.16	**136,046,743.95**
	Total	**483,300,862.29**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,368,977,015.37**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	352,500.00	0.00
	February	130,150.00	0.00
	March	199,400.00	0.00
	April	80,180.00	0.00
	May	3,150.00	0.00
	June	177,450.00	2,719,840.00
	July	299,590.00	0.00
	August	194,550.00	0.00
	September	302,750.00	0.00
	October	374,700.00	0.00
	November	214,550.00	0.00
	December	179,250.00	0.00
	Total	**2,508,220.00**	**2,719,840.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF ORU WEST

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

ORU WEST LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Oru West Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**

a. Statement 1 --- Cash flow Statements
b. Statement 2 --- Statements of Assets and Liabilities
c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for,such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

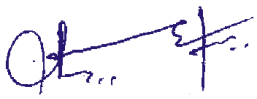
Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Oru West Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Oru West Local Government Council. To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

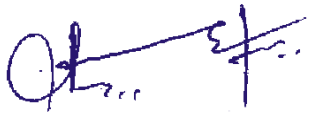


Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Oru West Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.



_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF ORU WEST LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Oru West Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

iv. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

v. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

vi. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofOru West Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Oru West Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

ORU WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
1,272,308,620.00	Statutory Allocation from JAAC	1	1,388,169,368.40	783,578,310.90
65,968,120.00	State Government Internally Generated Revenue (IGR)	2		
	Internally Generated Revenue	3		
3,568,000.00	Capitation Rate			1,000,000.00
25,134,000.00	Property Rate		1,120,000.00	11,521,000.00
32,573,800.00	Licenses, Fines, Fees and Royalty		2,770,950.00	4,237,870.00
9,876,500.00	Earnings from Commerce		1,130,800	1,254,000.00
0.00	Rent on Local Govt. Property			
0.00	Interest and Repayment			
0.00	Dividends			
0.00	Grants, Aid and Reimbursement			
1,003,815,000.00	Miscellaneous			
	Other Revenue Sources of the Local Govt.	4		
0.00	**Total Revenue**		5,021,750.00	18,012,870.00
2,413,244,040.00	**Total Inflow from Operating Activities (A)**		1,393,191,118.40	801,591,180.90
	Payments:			
412,858,122.00	Personnel Cost	5	724,910,304.17	607,765,843.85
63,350,000.00	Overhead Cost	6	94,706,862.34	102,035,298.83
0.00	Sec. Vote	7		7,920,000.00
0.00	Integrated Farm Projects	8	425,000.00	1,855,750.00
1,881,068,000.00	Capital Expenditure	9	546,596,259.26	119,357,850.00
0.00	Interest Payment			
2,357,276,122.00	**Total Outflow from Operating Activities (B)**		**1,366,638,425.77**	**838,934,743.38**
55,967,918.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**26,552,692.63**	**(37,343,562.48)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00

0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		26,552,692.63	**(37,343,562.48)**
0.00	**Cash and its Equivalent as at 1/1/18**		**4,691,328.29**	**42,034,890.77**
0.00	**Cash and its Equivalent as at 31/12/18**		**31,244,020.92**	**4,691,328.29**

ORU WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	4,700,717.54	555,176.65
Bank	11	26,543,303.38	4,136,151.64
Total Liquid Assets (A)		**31,244,020.92**	**4,691,328.29**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
imprest	13	9,794,400.00	9,794,400.00
Service Advance	14	217,824,920.16	226,323,348.93
Loans Granted		0.00	
Investment		0.00	
Intangible Assets		0.00	
Total Investments and Other Cash Assets(B)		**227,619,320.16**	**236,117,748.93**
TOTAL ASSETS C = (A + B)		**258,863,341.08**	**240,809,077.22**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		246,395,720.36	228,341,456.50
Unremitted Deductions	15	9,423,520.40	9,423,520.40
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**255,819,240.76**	**237,764,976.90**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	3,044,100.32	3,044,100.32
Total Other Liabilities (F)		3,044,100.32	3,044,100.32
TOTAL LIABILITIES G = (D + E +F)		**258,863,341.058**	**240,809,077.22**

ORU WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
263,224,224.25	**OPENING BALANCE 1/1/18**		**228,341,456.50**				**(228,341,456.50)**
	ADD REVENUE:						
	ALLOCATIONS						
783,578,310.90	Statutory Allocation from JAAC	1	1,388,169,368.40	1,272,308,620.00	1,272,308,620.00	0.00	115,860,748.40
	State Government IGR	2		65,968,120.00	65,968,120.00	0.00	65,968,120.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
2,021,750.00	Capitation Rate		1,120,000.00	3,568,000.00	3,568,000.00	0.00	2,448,000.00
1,500,870.00	Property Rate		2,770,950.00	25,134,000.00	25,134,000.00	0.00	22,363,050.00
9,250,000.00	Licenses, Fines, Fees and Royalty		1,130,800.00	32,573,800.00	32,573,800.00	0.00	31,443,000.00
5,240,250.00	Earnings from Commerce			9,876,500.00	9,876,500.00	0.00	9,876,500.00
0.00	Rent on Local Govt. Property			0.00	0.00	0.00	0.00
0.0	Interest and Repayment			0.00	0.00	0.00	0.00
0.00	Dividends			0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement			0.00	0.00	0.00	0.00
0.00	**Miscellaneous**			1,003,815,000.00	1,003,815,000.00	0.00	1,003,815,000.00
18,012,870.00	**Total Internally Generated Revenue**		**5,021,750.00**			0.00	
0.00	**Other Revenue Sources of the Local Govt**	4		0.00	0.00	0.00	0.00
1,064,815,405.15	**Total Revenue (A)**		**1,621,532,574.90**	**2,413,244,040.00**	**2,413,244,040.00**	**0.00**	**791,711,465.10**
	EXPENDITURE						
607,765,843.85	Personnel Cost	5	724,910,304.17	412,858,122.00	412,858,122.00	0.00	312,052,182.18
107,544,504.10	Overhead Cost	6	103,205,291.11	63,350,000.00	63,350,000.00	0.00	22,143,191.11
121,163,600.70	Capital Expenditure	9	547,021,259,.26	1,881,068,000.00	1,881,068,000.00	0.00	1,040,026,740.74
836,473,948.65	**Total Expenditure (B)**		**1,375,136,854.54**	**2,357,276,122.00**	**2,357,276,122.00**	**0.00**	**1,552,712,431.02**
228,341,456.50	**OPERATING BALANCE**		**264,107,820.36**	**55,967,918.00**	**55,967,918.00**	0.00	**(208,139,902.36)**
	APPROPRIATIONS/TRANSFERS						
228,341,456.50	Transfer to Capital Development Fund		**264,107,820.36**	**55,967,918.00**	**55,967,918.00**	0.00	**(208,139,902.36)**
228,341,456.50	Closing Balance		**264,107,820.36**	**55,967,918.00**	**55,967,918.00**	0.00	**(208,139,902.36)**

ORU WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
453,964,964.60	**Opening Balance**		**561,142,820.40**	**0.00**	**0.00**	**0.00**	**(561,142,820.40)**
	ADD REVENUE						
228,341,456.50	**Transfer From Consolidated Revenue Fund**		246,395,720.36	0.00	0.0	0.00	264,107,820.36
	Aid and Grants						
	External Loans						
0.00	LGC Bonds			0.00	0.00	0.00	0.00
0.00	Development Loan Stock			0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)			0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds			0.00	0.00	0.00	0.00
682,306,421.10	**TOTAL REVENUE**		**807,538,540.76**	0.00	0.00	0.00	**807,538,540.76**
121,163,600.70	**LESS CAPITAL EXPENDITURE**						
	Capital Expenditure Sector	9	**547,021,259.26**	755,996,678.00	755,996,678.00	0.00	208,975,418.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans			0.00	0.00	0.00	0.00
0.00	Repayments External Loans			0.00	0.00	0.00	0.00
121,163,600.70	**TOTAL CAPITAL EXPENDITURE**		**547,021,259.26**	755,996,678.00	755,996,678.00	0.00	208,975,418.74
	Adjustments for Movements in Public Debts			0.00	0.00	0.00	0.00
561,142,820.40	**Closing Balance**		**260,517,281.50**				

ORU WEST LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018		
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**				
	Net Share of Statutory Allocation from JAAC	**1**	1,388,169,368.40	1,272,308,620.00	115,860,748.40
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	60,310,855.00	60,310,855.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	40,310,855.00	40,310,855.00
	Total (Gross) JAAC Allocation to the Local Government		1,388,169,368.40	**1,372,930,330.00**	**216,482,458.40**
	VALVE ADDED TAX:				
	Share of Value Added Tax		0.00	171,250,840.00	171,250,840.00
	Total Value Added Tax		**0.00**	171,250,840.00	171,250,840.00

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	65,968,120.00	65,968,120.00
	TotalState Government Internally Generated Revenue	**0.00**	**65,968,120.00**	**65,968,120.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	2,600,000.00	2,600,000.00
	Arrears of Capitation Rate	0.00	968,000.00	968,000.00
	Sub-Total Capitation Rate	**0.00**	**3,568,000.00**	**3,568,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	1,120,000.00	3,500,000.00	2,380,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	500,000.00	500,000.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	20,000,000.00	20,000,000.00
	Arrears of Property Rate	0.00	1,134,000.00	1,134,000.00
	Sub-Total Property Rate	**1,120,000.00**	**25,134,000.00**	**24,014,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	308,000.00	308,000.00
	Obstruction and Nuisance Fees	0.00	700,000.00	700,000.00
	Bicycle License Fess	0.00	402,000.00	402,000.00
	Liquor License (Wine/ Beer)	0.00	910,000.00	910,000.00
	Native Liquor License	0.00	700,000.00	700,000.00
	Wheelbarrow License Fees	0.00	100,000.00	100,000.00
	Native Tobacco License	0.00	14,000.00	14,000.00
	Squatter/ Hawkers Permit	0.00	260,000.00	260,000.00
	Buses/Commercial Vehicles Emblems	0.00	200,000.00	200,000.00
	Registration of Buses/Commercial Vehicles	0.00	600,000.00	600,000.00
	Operational Business Permit	0.00	1,400,000.00	1,400,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	450,000.00	450,000.00
	Kiosk License Fees	0.00	50,000.00	50,000.00
	Bakery House License Fees	0.00	28,000.00	28,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	42,000.00	42,000.00
	Canon Shooting License Fees	0.00	210,000.00	210,000.00
	Customary Marriage Registration Fees	165,000.00	420,000.00	255,000.00
	Statutory Marriage Fees	0.00	420,000.00	420,000.00
	Entertainment/Drumming Fees	0.00	21,000.00	21,000.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees	0.00	280,000.00	280,000.00
	Renewal Fees (Various)	0.00	0.00	0.00
	Radio/Television License Fees	0.00	0.00	0.00
	Clubs, Cultural and Social Organization Registration Fees	19,000.00	140,000.00	121,000.00
	Identification/Oath Fees	0.00	3,000,000.00	3,000,000.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	1,000,000.00	1,000,000.00
	Poundage Fees/Sales of Strayed Animal	0.00	2,000,000.00	2,000,000.00
	Registration of Birth and Death	0.00	380,000.00	380,000.00
	Dispensary Fees / Maternity	2,586,950.00	2,870,000.00	283,050.00

	Delivery	0.00	0.00	0.00
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	0.00	2,500,000.00	2,500,000.00
	Tender Fees	0.00	1,000,000.00	1,000,000.00
	Building Plan Checking Fees	0.00	0.00	0.00
	Sand Excavation Fees	0.00	0.00	0.00
	Cottage Industry Fees	0.00	8,000.00	8,000.00
	Oil Processing/Kernel Cracking Machine Fees	0.00	100,000.00	100,000.00
	Rice Mill/Cassava/Corn Grinding License Fees	0.00	5,000.00	5,000.00
	Ingredient Grinding License Fees	0.00	15,000.00	15,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	7,000.00	7,000.00
	Welding Machine License Fees	0.00	28,000.00	28,000.00
	Electronics Radio/Television Workshop License Fees	0.00	10,000.00	10,000.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	40,000.00	40,000.00
	Battery Charger License Fees	0.00	20,800.00	20,800.00
	Printing Press License Fees	0.00	7,000.00	7,000.00
	Vulcanizer License Fees	0.00	40,000.00	40,000.00
	Panel Beater License Fees	0.00	0.00	0.00
	Motor Spare Parts License Fees	0.00	14,000.00	14,000.00
	Clock/Watch Repair License Fees	0.00	10,000.00	10,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	14,000.00	14,000.00
	Motor Mechanical Workshop License Fees	0.00	30,000.00	30,000.00
	Building Material License Fees	0.00	30,000.00	30,000.00
	Surface Kerosene Tank License Fees	0.00	28,000.00	28,000.00
	Photocopying and Document Service License Fees	0.00	4,000.00	4,000.00
	Block Making with Machine License Fees	0.00	0.00	0.00
	Sewing Institute License Fees	0.00	50,000.00	50,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	50,000.00	50,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	0.00	0.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	42,000.00	42,000.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	30,000.00	30,000.00
	Sale of Stores Fees	0.00	11,200,000.00	11,200,000.00
	Survey and Plot Fees	0.00	100,000.00	100,000.00
	Approved Building Plan Fees	0.00	240,000.00	240,000.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees/Tenement	0.00	0.00	0.00
	Building Plan Inspection Fees/checking fees	0.00	50,000.00	50,000.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**2,770,950.00**	**32,573,800.00**	**29,802,850.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/ Stallage Fees	0.00	4,736,500.00	4,736,500.00
	MotorParkToll	0.00	1,500,000.00	1,500,000.00
	Shops/Shopping Centre Fees	0.00	400,000.00	400,000.00
	Cattle Market Fees	0.00	20,000.00	20,000.00
	Slaughter House Fees	0.00	720,000.00	720,000.00
	Earnings from Transport Services	0.00	0.00	0.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	1,130,800.00	2,500,000.00	1,369,200.00
	Earnings from Sales of Water with Tankers	0.00	0.00	0.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	**1,130,800.00**	**9,876,500.00**	**8,745,700.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00

	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**0.00**	**0.00**
3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST & REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	**0.00**	**0.00**	**0.00**
	Sub-Total Interest/Repayments			
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Re-imbursement	0.00	0.00	0.00
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	3,395,000.00	3,395,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	420,000.00	420,000.00
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00
	Sub-Total Miscellaneous Revenue	0.00	1,003,815,000.00	1,003,815,000.00
	Grand Total Internally Generated Revenue	**5,021,750.00**	**1,074,967,300.00**	**1,069,945,550.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Government Property,	0.00	0.00	0.00

	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	31,205,059.77	63,387,840.00	32,182,780.23
	The Legislative	0.00	80,155,620.00	80,155,620.00
	Community Government Councils	0.00	2,400,000.00	2,400,000.00
	Sub-Total Consolidated Revenue Fund Charges	**31,205,059.77**	**145,943,460.00**	**114,738,400.23**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	42,549,857.26	49,980,324.00	7,430,466.74
	Finance	25,520,097.86	51,464,760.00	15,944,662.14
	Medical and Health	106,266,258.27	70,180,170.00	(36,086,088.27)
	Planning Research and Statistics	16,880,160.55	17,735,410.00	855,249.45
	Agricultural and Natural Resources	24,846,588.27	18,596,548.00	(6,250,040.27)
	Works, Transport and Housing	12,677,814.64	21,170,670.00	8,492,855.36
	Information, Education and Social Welfare	32,523,196.86	35,086,780.00	2,563,583.14
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**682,260,996.90**	**264,214,662.00**	**(418,046,334.90)**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	3,036,800.00	0.00	(3,036,800.00)
	NYSC Corp. Member	2,080,000.00	2,400,000.00	320,000.00
	Postal Agents	264,000.00	0.00	(264,000.00)
	Disabled Persons	4,999,447.00	0.00	(4,999,447.50)
	IT Students	1,064,000.00	300,000.00	(764,000.00)
	Road cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	Total Miscellaneous	**11,444,247.50**	**2,700,000.00**	**(8,744,247.50)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	7,200,400.00	6,400,000.00	800,400.00
	Utility Services	0.00	300,000.00	300,000.00
	Telephone and Postal Services	0.00	60,000.00	60,000.00
	Stationery and Printing	7,321,520.00	2,690,000.00	4,631,520.00
	Maintenance of Office Furniture and Equipment	11,400,000.00	11,500,000.00	100,000.00
	Maintenance of Vehicle and Capital Assets	5,802,850.00	4,800,000.00	1,002,850.00
	Consultancy and Professional Services	30,000.00	0.00	130,000.00
	Training, Staff Development and Welfare	0.00	4,600,000.00	4,600,000.00
	Entertainment and Hospitality	9,832,400.00	10,500,000.00	667,600.00
	Miscellaneous Expenses	21,386,700.42	20,700,000.00	686,700.42
	Provision of Service Materials	88,550.00	1,800,000.00	
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Function	**103,205,291.11**	**63,350,000.00**	**39,855,291.11**
	Previous Year's Retired Advances	**8,498,428.77**	**0.00**	**8,498,428.77**

	Total	**94,706,862.34**	**63,350,000.00**	**31,356,862.34**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	27,790,050.42	5,460,000.00	(22,330,050.42)
	Administration	15,671,050.00	5,250,000.00	(10,421,050.00)
	Finance	6,203.520.00	2,400,000.00	(3,803,520.00)
	Medical and Health	8,693,800.00	2,100,000.00	(6,593,800.00)
	Planning Research and Statistics	113,000.00	1,200,000.00	1,087,000.00
	Agricultural and Natural Resources	1,019,000.00	1,500,000.00	481,000.00
	Works, Transport and Housing	2,786,500.00	2,200,000.00	(586,500.00)
	Information, Education and Social Welfare	786,500.00	1,100,000.00	313,500.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Sector (Department)	**103,205,291.11**	**63,350,000.00**	**39,855,291.11**
7	SCEURITY VOTE			
	Sub-Total			
8	**INTEGRATED FARM PROJECT**			
	Sub-Total	425,000.00	0.00	425,000.00
9.	**CAPITAL EXPENDITURE:**			
	Purchase of Three (3) Official Vehicles	5,500.000.00	25,000,000.00	19,500,000.00
	Rehab, Tarring and Construction & Drainages on Roads	106,985,000.00	1,000,000,000.00	893,440,000.00
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**547,021,259.26**	**1,025,000,000.00**	**477,978,740.74**
	Previous Year's Retired Advances	225,000.00		
	Total	546,796,259.26	**1,025,000,000.00**	

	LIQUID ASSETS:			**2018**	**2017**
	CASH BALANCE:				
10	Cash-at-Hand			4,700,717.54	555,176.65
	Sub-Total Cash			**4,700,717.54**	555,176.65
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. UBA Plc	Agric Farm Account	1017630466	175,025.07	175,025.07
	2. UBA Plc	Account Name not disclosed	1015586181	3,699,332.78	3,699,332.78
	3. UBA Plc	-do-	1015586129	41,425.20	41,425.20
	4. UBA Plc	-do-	1015716239	625.70	625.70
	5. Zenith Bank	Salary Account	101287747	9,738.72	**10,638.72**
	6. Zenith Bank	Account name not discloded	1012877169	(481.01)	**(481.01)**
	7. ECO Bank	Oru West Local Govt., Account	4292046594	345,227.86	**8,460.82**
	8. SKYE Bank	-do-	1751085080	22,144,529.00	**73,244.30**
	9. SKYE Bank	Salary Account	1751085011	8,280.35	**8,280.35**
	10. ECO Bank	Account name not discloded	0059073256	109,224.71	**109,224.71**
	11. SKYE Bank	-do-	4040019913	10,375.00	**10,375.00**
	Sub-Total Bank			**26,543,303.38**	**4,136,151.64**
	Grand Total Liquid Assets:			**31,244,020.92**	**4,691,328.29**
12	**SALARY ADVANCE**				
	Salary Advance			0.00	0.00
	Sub – Total Salary Advance			**0.00**	**0.00**
13	**IMPREST:**				
1	Hon. Mgbeanulu Dom			900,000.00	900,000.00
2	Uzochi Akanna			70,000.00	70,000.00
3	Obiefule Chris			70,000.00	70,000.00
4	Onwugbenu Helen C.			70,000.00	70,000.00
5	Mbanozuru Wilson			70,000.00	70,000.00
6	Metu Audustina			70,000.00	70,000.00
7	Ewelike Obidieguru I.			70,000.00	70,000.00
8	Okoro Obinna			70,000.00	70,000.00
9	Udemba Obi			70,000.00	70,000.00
10	Ajaesowuonye Anthony			70,000.00	70,000.00
11	Ihe Cletus			70,000.00	70,000.00
12	Oguchierriti Nma C.			1,245,000.00	1,245,000.00
13	Ibe Steve			915,000.00	915,000.00
14	Ihekoronye G. O.			400,000.00	400,000.00
15	Okwuosha, K. C.			150,000.00	150,000.00
16	Uchehara Ndubuisi			50,000.00	50,000.00
17	Igwebuike Kyrian			54,400.00	54,400.00
18	Mberekpe, K.C.			350,000.00	350,000.00
19	Igwegbe J. C.			150,000.00	150,000.00
20	Egeonu Eunice			210,000.00	210,000.00
21	Emenike Esther			30,000.00	30,000.00

22	Oladika, E. N	50,000.00	50,000.00
23	Okafor, C. O	435,000.00	435,000.00
24	Chukwu, I. C	435,000.00	435,000.00
25	Chukwukadibia, I.	435,000.00	435,000.00
26	Jiakpunna, A. I	435,000.00	435,000.00
27	Iwu Anthony	435,000.00	435,000.00
28	Egelonu, E.	435,000.00	435,000.00
29	Chukwu, M. V.	435,000.00	435,000.00
30	Ezeifedi, V. A.	140,000.00	140,000.00
31	Onukwo E.E.	75,000.00	75,000.00
32	Okeke Calista	50,000.00	50,000.00
	Sub-Total Imprest	**₦9,794,400.00**	**₦9,794,400.00**
14	**SERVICE ADVANCES:**		
14.1	**INTEGRATED FARM PROJECT:**		
	1. Iwu Anthony	6,415,100.00	6,415,100.00
	2. Mgbelagwu G.U.	100,000.00	100,000.00
	3. Eke Chamberline .C.	244,000.00	244,000.00
	4. Okafor C.O.	100,000.00	100,000.00
	5. Engr. Iwu A.O.	50,000.00	50,000.00
	Sub-Total Integrated Farm project	**6,909,100.00**	**6,909,100.00**
14.2	**CHAPEL PROJECT**:		
	1. Mgbeanulu Dom	7,880,300.00	7,880,300.00
	2. Okafor C.O.	21,981,850.00	21,981,850.00
	3. Chukwu M.V.	95,000.00	95,000.00
	Sub- Chapel Project	**29,957,150.00**	**29,957,150.00**
14.3	GRADING OF RURAL ROADS		
	Sub-Total Grading of Rural Roads	0.00	0.00
14.4	**RENOVATION OF BUILDING**		
	Sub-Total Renovation of Building	0.00	0.00
14.5	**PERSONAL ADVANCES**:	**2018**	**2017**
1	Osuala G.C	200,000.00	200,000.00
2	Ajaero Ifeanyi	7,500.00	7,500.00
3	Emejuru M.C (Mrs.)	3,000.00	3,000.00
4	Umeh A.N.O	955,968.00	955,968.00
5	Okama	85,000.00	85,000.00
6	Opara Clara	900,000.00	900,000.00
7	Okon S. (SSS)	60,000.00	60,000.00
8	Agwaramgbo W.C	738,200.00	738,200.00
9	Ahanu D. Harriet	40,000.00	40,000.00
10	Esomonu N.I.U	12,000.00	12,000.00
11	Asoegwu Mike	4,838,340.00	4,838,340.00
12	Eze E.C	6,000.00	6,000.00
13	Ibe Steve	834,400.00	834,400.00

14	Ndubueze T.U	919,250.00	919,250.00
15	Emezu Martin	2,800.00	2,800.00
16	Nchiaram Rose E.	470,000.00	470,000.00
17	Ofoledu Christopher	1,500.00	1,500.00
18	Ephraim	84,000.00	84,000.00
19	Ononikpo Chinedu	8,326,050.00	8,326,050.00
20	Nwakaudi Chimezie	64,200.00	64,200.00
21	Oguchienti N.I	2,289,000.00	2,289,000.00
22	UdemmaduU.	50,000.00	50,000.00
23	Nlebedim P.A.	4,527,500.00	4,527,500.00
24	Echolike Mary	4,645,100.00	4,645,100.00
25	Nwobi Mary	462,680.00	462,680.00
26	Nwaka Uche	200,000.00	200,000.00
27	Umezuruike Herry	5,915,000.00	5,915,000.00
28	Otuibe E.C (Mrs.)	2,644,000.00	2,644,000.00
29	Okereke G.C.	180,000.00	180,000.00
30	Nwosu Ikechukwu	132,100.00	132,100.00
31	Dike G.C	398,062.00	398,062.00
32	Onyemesim Emma	1,510,280.00	1,510,280.00
33	Nwankwo Thomas	737,650.00	737,650.00
34	Nwosu E. (Engr.)	695,000.00	695,000.00
35	Onuigwe Donatus	1,511, 850.00	1,511, 850.00
36	Lolo Igwegbe N.M.	6,517,700.00	6,517,700.00
37	Iwudibia May	2,938,500.00	2,938,500.00
38	Kema P.O	8,666,600.00	8,666,600.00
39	Eze Monica	861,840.00	861,840.00
40	Emenyonu S.M.	5,000.00	5,000.00
41	Otiti K.O.	518,650.00	518,650.00
42	Okereke O.	245,000.00	245,000.00
43	Onwanna Kevin	216,750.00	216,750.00
44	Obioha Chika	211,600.00	211,600.00
45	Agesi Theophilus	122,850.00	122,850.00
46	Emenike I.C	150,000.00	150,000.00
47	Obiwuru Larry	80,000.00	80,000.00
48	HRH Eze Dikeaso	128,000.00	128,000.00
49	Achusim Osita	150,000.00	150,000.00
50	Onuoha P.I	437,170.00	437,170.00
51	Ihebom Uzodimma Alex	40,000.00	40,000.00
52	Hon. Ohafor Fidelia	220,000.00	220,000.00
53	Okafor Ijeoma	374,400.00	374,400.00
54	Attah Felix	160,000.00	160,000.00
55	Kura M. (D.P.O)	733,000.00	733,000.00
56	Obioha Nnamdi	52,300.00	52,300.00
57	Amadioha G.N	124,000.00	124,000.00
58	Igbokwe Cletus	1,500.00	1,500.00
59	H.R.H Eze Mbawuike Ugboha	80,000.00	80,000.00
60	Ugbaja C.I	1,146,000.00	1,146,000.00
61	Nwaosu Chukwuemeka	68,000.00	68,000.00
62	Hon. Sule	113,440.00	113,440.00
63	Mgbenwelu Julia	1,700.00	1,700.00

64	Obidiegwu Foeman	10,000.00	10,000.00
65	Onuoha A.I	826,500.00	826,500.00
66	Hon. Nlemolisa Benedict	50,000.00	50,000.00
67	(Engr.) Ojiako Engene	304,000.00	304,000.00
68	Oguchienti Chinwe	10,000.00	10,000.00
69	Okonkwo J.O.	2,425,000.00	2,425,000.00
70	Ahanonu Carmelia	5,000.00	5,000.00
71	Asonye Esther	(30,000.00)	(30,000.00)
72	Opara L.N	105,000.00	105,000.00
73	Nwanegbo P.J	813,300.00	813,300.00
74	Maduike Adaku	1,300.00	1,300.00
75	Onwurumba Ebere	45,000.00	45,000.00
76	Nwanwa Chukwude	2,000.00	2,000.00
77	Ngobidi B.C	183,183.52	183,183.52
78	Onyekuru G.C	100,000.00	100,000.00
79	Egwuatu R.E	20,000.00	20,000.00
80	Uka Christy	149,250.00	149,250.00
81	Oparaocha Mathias	6,000.00	6,000.00
82	Ewulu Oluchi	4,220.00	4,220.00
83	Ilozulike Onyinye	10,000.00	10,000.00
84	Amaebube Celestina	20,000.00	20,000.00
85	Ifemembi A.A	5,000.00	5,000.00
86	Ubechu Martins	85,725.00	85,725.00
87	Nwakaejuafor W.O.	55,800.00	55,800.00
88	Uhuegbu Edna	120,000.00	120,000.00
89	Ndigwe Chinyere	47,000.00	47,000.00
90	Cordelia A.E.	1,660.00	1,660.00
91	Udom E.N.O.	65,500.00	65,500.00
92	Nnodim Boniface	50,260.00	50,260.00
93	Ejinkonye Ifeanyi	2,600,000.00	2,600,000.00
94	Ohoniwu R.C	30,000.00	30,000.00
95	Hon. Ochonma Festus	50,000.00	50,000.00
96	Eke Mbadiwe	2,544,480.00	2,544,480.00
97	Odionyenma A.C	140,000.00	140,000.00
98	Okafor Remi	1,318,475.00	1,318,475.00
99	Nwisu Justina	35,000.00	35,000.00
100	Anumudu G.B	11,867,015.00	11,867,015.00
101	Mmerem Beatrice	134,900.00	134,900.00
102	Ogu Chuks	8,300.00	8,300.00
103	Obi Thanks God	8,300.00	8,300.00
104	Egbuawa E.O	50,000.00	50,000.00
105	Nwanegbo E.O	2,041,200.00	2,041,200.00
106	Uba Augustine	2,041,200.00	2,041,200.00
107	Igbokwe Vitus	2,500.00	2,500.00
108	Mbaeri Anslem	3,000.00	3,000.00
109	Amaefule D.M.	1,950,000.00	1,950,000.00
110	Oparagim Donatus	1,600.00	1,600.00
111	Aharaonu Regina	188,000.00	188,000.00
112	Ekezie Fidelia	27,000.00	27,000.00
113	AkpudiIbe Marcus	66,500.00	66,500.00

114	Okechukwu B.N	243,920.00	243,920.00
115	Okafor Laz	322,000.00	322,000.00
116	Nwosu Davidson	40,000.00	40,000.00
117	Anolie Miriam	3,000.00	3,000.00
118	Izugba N.J	2,060,000.00	2,060,000.00
119	Onuniba L.N	21,550.00	21,550.00
120	Ezewusiem S.A	46,000.00	46,000.00
121	Obua E.C	88,400.00	88,400.00
122	Egbuawa E.C	2,161,148.00	2,161,148.00
123	Ogu C.C	862,000.00	862,000.00
124	Onwuneme Vitalis	495,900.00	488,700.00
125	Akujiobe L.E (Dr.)	28,000.00	28,000.00
126	Igwilo Michael	7,290.00	7,290.00
127	Igboanugo	50,000.00	50,000.00
128	Odozor Blessing	6,980.00	6,980.00
129	Onyejekwu E.N	500.00	500.00
130	Kemakolam A.	100,000.00	100,000.00
131	Nnubia Chidimma	1,000.00	1,000.00
132	Nwosu Edwin	525,000.00	525,000.00
133	NigiIbrahhim Aisha	15,000.00	15,000.00
134	Nzekwe Sunday	148,100.00	148,100.00
135	Irodi K.I	2,647,000.00	2,647,000.00
136	Iwuorisha Uche	60,000.00	60,000.00
137	Mgborogwu G.T.O	170,000.00	170,000.00
138	Chikwe Eucharia	40,000.00	40,000.00
139	Okafor Marcle	513,000.00	513,000.00
140	Osuala Mike	77,150.00	77,150.00
141	Iheanacho Obi B.	(45,450)	(45,450)
142	Chukwuezie Chidinma	2,000.00	2,000.00
143	Achieme Fidelia	30,300.00	30,300.00
144	Asikaogu Samuel	65,000.00	65,000.00
145	Chima Cyracus	900,000.00	900,000.00
146	Obiwuru Chidimma	45,000.00	45,000.00
147	Nwokocha M.I	15,000.00	15,000.00
148	Ukwuoma Paulinus	772,000.00	772,000.00
149	Nwankwo Esther	5,000.00	5,000.00
150	Nnebue Echaria	(10,000.00)	(10,000.00)
151	Amadi R.N	15,000.00	15,000.00
152	Nwachukwu E.N	880,000.00	880,000.00
153	Uzor D.A	80,000.00	80,000.00
154	Anyanwu S.I	40,000.00	40,000.00
155	Odimgbe V.I	(45,053.96)	(45,053.96)
156	Madueke Charles	159,000.00	159,000.00
157	Nwakanma Obioha	1,500.00	1,500.00
158	Ihedi C.O (Engr.)	651,800.00	651,800.00
159	Umezuruike Tony	3,578,990.00	3,578,990.00
160	Hon. Okechukwu M.C.A	4,655.00	4,655.00
161	Ohazuruike Rufus	2,000.00	2,000.00
162	Ike Nicholas	98,000.00	98,000.00
163	Eze P.E	59,960.00	59,960.00

164	Okoro Alphonsus	42,000.00	42,000.00
165	Iwuji Blessing	7,000.00	7,000.00
166	Obi C.C	2,550.00	2,550.00
167	Nwachukwu M.I	1,000.00	1,000.00
168	Ewuru Gregory	30,000.00	30,000.00
169	Nwanke Mathew J.O	50,000.00	50,000.00
170	Ugwulebo R.	6,500.00	6,500.00
171	Azubuike Mike	1678.00	1678.00
172	Ekwunaso Evelyn	15,450.00	15,450.00
173	Nwankwo M.J.O	176,500.00	176,500.00
174	Obuma Stanley	148,280.00	148,280.00
175	Okafor Juliana	10,500.00	10,500.00
176	Oluchara T.C	22,035.00	22,035.00
177	Akubueze M.C	40,000.00	40,000.00
178	Onwude C.A	40,000.00	40,000.00
179	Meme Ikechukwu	22,050.00	22,050.00
180	Onwusonye J.N	3,100.00	3,100.00
181	Onyere E.O	153,810.00	153,810.00
182	Udushirinwa F.	2,500.00	2,500.00
183	Amuzie Chidi	3,800.00	3,800.00
184	Chikezie R.N	1,500.00	1,500.00
185	Anosiekwu I.I.	(12,000.00)	(12,000.00)
186	Njoku C.G	6,000.00	6,000.00
187	Madu T.T	9,000.00	9,000.00
188	Okwudiri S.O	3,000.00	3,000.00
189	Emereonye M.C.	27,000.00	27,000.00
190	Emejuru P.O	9,020.00	9,020.00
191	Ejimadu E.O	46,050.00	46,050.00
192	Onyeako Clifford	155,500.00	155,500.00
193	Madueke G.N	63,000.00	63,000.00
194	Onwuiba L.D	5,000.00	5,000.00
195	Akunne S.N	393,000.00	393,000.00
196	Obinyere I.A	63,000.00	63,000.00
197	Oliseh Edwin	185,000.00	185,000.00
198	Onyebuagu K.C	182,000.00	182,000.00
199	Uzoagu F.O	2,500.00	2,500.00
200	Adindu Ifeanyi	690,800.00	690,800.00
201	Clr. Nwanyi A.N	263,000.00	263,000.00
202	Nwauto Joseph	45,300.00	45,300.00
203	Onyekaibeya R.E.	(10,000.00)	(10,000.00)
204	Duru V.A	422,500.00	422,500.00
205	Ettoh S.N	113,500.00	113,500.00
206	Asoegwu P.N	242,900.00	242,900.00
207	Nwanne L.I.	3,460.00	3,460.00
208	OkebalaS.C.	465,000.00	465,000.00
209	Okonkwo B.A (Mrs.)	750.00	750.00
210	Okeukwu V.I	165,593.00	165,593.00
211	Nwadike E.N	2,161,117.67	2,161,117.67
212	Odinakaeze Chinyere	700.00	700.00
213	Ezeagu Vivian	15,000.00	15,000.00

214	Ezeagu Samuel	30,000.00	30,000.00
215	Ilearu C.C	2,561,832.00	2,561,832.00
216	Nwaonye Humphrey	2,277,975.00	2,277,975.00
217	Onye Romanus	15,000.00	15,000.00
218	Anonye Peter	10,000.00	10,000.00
219	Udennaka Opara	3,940.00	3,940.00
220	Obi Innocent	7,260.00	7,260.00
221	Iheabuchi J.O	3.500.00	3.500.00
222	Udem Eucharia	45,000.00	45,000.00
223	Odinakaeze Alice	128,000.00	128,000.00
224	Nwaro Emelda	(8,680.00)	(8,680.00)
225	Eze Duru Ikekaibeya	(8,000.00)	(8,000.00)
226	Obi V.M	(30,000.00)	(30,000.00)
227	Ubechi Marthins	400,000.00	400,000.00
228	Hon. Ogbuehi Sylvester	650,000.00	650,000.00
229	Nnorizu Laz	550,000.00	550,000.00
230	Anozie V.	5,000.00	5,000.00
231	Obi Patrick	207,674.97	207,674.97
232	Nnodi R.O	23,416.66	23,416.66
233	Onyegbule A.C	17,784.00	17,784.00
234	Nnodim C.O	43,907.00	43,907.00
235	Alaoma Nwosu	350,500.00	350,500.00
236	Hon. L.U Umeh	135,000.00	135,000.00
237	G.E Okafor	2,040,000.00	2,040,000.00
238	Okpara Virginus	45,000.00	45,000.00
239	Oparaocha Martins	3,700.00	3,700.00
240	Mr. Amazu	60,000.00	60,000.00
241	Iheanacho Adaobi	3,607,911.20	3,607,911.20
242	Utazi Amarachi	(50,000.00)	(50,000.00)
243	A.O Okorofor	(20,000.00)	(20,000.00)
244	Iroanusi Chibuzor	(70,000.00)	(70,000.00)
245	Ihezuruike Onyinye	(10,000.00)	(10,000.00)
246	Boniface Nnodim	27,500.00	27,500.00
247	Madukwe G.O	150,000.00	150,000.00
248	Jude Madu	20,000.00	20,000.00
249	Willie Amadi	25,000.00	25,000.00
250	Ogbonna Dorathy	74,000.00	74,000.00
251	Peter Erege	80,000.00	80,000.00
252	Okafor K. Charles	27,167.77	27,167.77
253	Ndigwe Chinyere	(69,000.00)	(69,000.00)
254	Obiehile Livina	(30,000.00)	(30,000.00)
255	Hon. OkikeAlphonsus	280,000.00	280,000.00
256	Ezedimma V.C	190,000.00	190,000.00
257	Hon. Oliver Okolie	795,000.00	795,000.00
258	Foeman Amuzie	280,000.00	280,000.00
259	G.I Ijeoma	6,388,970.00	6,388,970.00
260	B.C Chukwu	560,000.00	560,000.00
261	Chinedu Amuzie	900,000.00	900,000.00
262	Offor Lawrence	180,166.20	180,166.20
263	Onwubuariri C.	350,000.00	350,000.00

264	Willie T.C Okolie	20,000.00	20,000.00
265	Odi Queen	(18,307.06)	(18,307.06)
266	S.O Okechukwu	1,300,000.00	1,300,000.00
267	Mgborogwu A.C	4,260,300.00	4,260,300.00
268	Eunice Egeconu	390,000.00	390,000.00
269	Ndiaso J.C	23,500.00	23,500.00
270	Johnfrank Ugaliegbulam	400,000.00	400,000.00
271	Obioha E.N	9,000.00	9,000.00
272	Ozuo M.C	20,000.00	20,000.00
273	Ibek A.O	750,200.00	750,200.00
274	Amadi K.I	230,000.00	230,000.00
275	Emezu Martins C.	(40,000.00)	(40,000.00)
276	Uzojinwa J.C	(10,000.00)	(10,000.00)
277	I.U Ejemba	153,000.00	153,000.00
278	Hon. V.C Agubosi	2,110,000.00	2,110,000.00
279	Hon. C.C Akukwe	3,134,573.72	3,134,573.72
280	Agukanya Prisca	(22,200.38)	(22,200.38)
281	Hon Vincent Obi	2,050,000.00	2,050,000.00
282	Lady Okafor Rose Nkechi	1, 650,000.00	1, 650,000.00
283	Mgbanusi Millicent	10,930.00	10,930.00
284	Nnajiakor Jane	5,000.00	5,000.00
285	Okonkwo N.P.N	141,000.00	141,000.00
286	Anyanwu C.O.C	50,000.00	50,000.00
287	Jude Ihenatu (Driver)	10,000.00	10,000.00
288	Nwachika Edith	63,000.00	63,000.00
289	Mbonu Kyrian	40,000.00	40,000.00
290	Nwaozor Brendan	116,990.00	116,990.00
291	Alex Ihebom	25,000.00	25,000.00
292	Ngumoha Jerry	5,000.00	5,000.00
293	Emegharibe C.	40,000.00	40,000.00
294	NkechiAsoegwu	50,000.00	50,000.00
295	Lambert Ajaekwu	10,000.00	10,000.00
296	C.N Okonkwo	50,000.00	50,000.00
297	Okeke Calista	30,000.00	30,000.00
298	Nnajiofor Jane	25,000.00	25,000.00
299	Okechukwu Ngozi	45,000.00	45,000.00
300	Oleka Pauline	60,000.00	60,000.00
301	Mbadiwe Eke	122,000.00	122,000.00
302	Nwadimma Foeman	24,000.00	24,000.00
303	Chinyere Edaghese	50,000.00	50,000.00
304	Andrew Uhumisongho	131,250.00	131,250.00
305	Hon. Japhet Okoro	150,000.00	150,000.00
306	Nwadike D.O	658,000.00	658,000.00
307	Agnes Anyanwu	781,500.00	781,500.00
308	Hon. Ezeoha Bright	273,700.00	273,700.00
309	Hon. Njideka Onyemerem	150,000.00	150,000.00
310	Udenko Val.	140,000.00	140,000.00
311	Akunna A.O	1,000.00	1,000.00
312	Chukwuzie Paulina	300,000.00	300,000.00
313	I.M Kano	400,000.00	400,000.00

314	Chioma Osimiri	20,000.00	20,000.00
315	Igwe P.B	1,418,000.00	1,418,000.00
316	Chukwu I.C	912,095.23	912,095.23
317	Obioha U.M	350,000.00	350,000.00
318	Ejemba Isdore	200,000.00	200,000.00
319	Madueke Chinyere	1,000.00	1,000.00
320	Nwagbara Chinedu	30,000.00	30,000.00
321	Onyegbule Livina	(40,000.00)	(40,000.00)
322	Iheanacho C.	(51,500.00)	(51,500.00)
323	Obiefule Livina	(10,000.00)	(10,000.00)
324	Engr. G. Emeto	882,000.00	882,000.00
325	Ezeifedi V.A	126,000.00	126,000.00
326	Egbudiwe E.O	80,000.00	80,000.00
327	Iheanacho Jeth	727,478.00	727,478.00
328	Osuji B.N.D	660,000.00	660,000.00
329	Obi B.I	5,000.00	5,000.00
330	Hon. C.C. Ekwugha	300,000.00	300,000.00
331	G.I Onyekwuru	120,000.00	120,000.00
332	Vincent Obiajulu	2,000.00	2,000.00
333	Kate Otuokere	126,000.00	126,000.00
334	Richmond Duru	64,995.00	64,995.00
335	Ekeh Chamberline	(45,000.00)	(45,000.00)
336	Kenneth Igwe	2,000.00	2,000.00
337	Aham Okechukwu	50,000.00	50,000.00
338	Iwu Joseph	80,000.00	80,000.00
339	Mgborogwu L.	1,500.00	1,500.00
340	Sam. Ani Dike	130,000.00	130,000.00
341	Ekenze E.C	400,000.00	400,000.00
342	Agwata Jacinta	9,000.00	9,000.00
343	Osuji Chinedu	45,729.05	45,729.05
344	Ihonukara Glory	(6,637.38)	(6,637.38)
345	Ubochi C.C	(48,400.00)	(48,400.00)
346	Idimogu Eucharia	(40,000.00)	(40,000.00)
347	Edith Ndilemeni	(24,141.19)	(24,141.19)
348	Edmond Nzeruo	150,000.00	150,000.00
349	Ubadineke Ben	(30,000.00)	(30,000.00)
350	Nneji U.C	250,000.00	250,000.00
351	Chukwuzie P.U	102,327.91	102,327.91
352	Mbaeri Amarachi	(5,000.00)	(5,000.00)
353	Iroanusi Christian	(10,000.00)	(10,000.00)
354	Angel Ugaliegbulam	250,000.00	250,000.00
355	Akuwunze C.N	7,000.00	7,000.00
356	Duru R.O	40,000.00	40,000.00
357	Felix Onwuneme	125,000.00	125,000.00
358	Jiakponna Angelina	1,245,000.00	1,245,000.00
359	Ibezim Orji	101,300.00	101,300.00
360	Osuji M.C	400,000.00	400,000.00
361	Kenneth Igweagba	(20,000.00)	(20,000.00)
362	Agubueze C.	(72,920.00)	(72,920.00)
363	Hon. Paulinus Okolie	(50,000.00)	(50,000.00)

364	Anne Nnamadim	50,000.00	50,000.00
365	Eze Euphemia	(50,000.00)	(50,000.00)
366	Obioha Kizito	(19,700.00)	(19,700.00)
367	Njoku Ikechi	(40,000.00)	(40,000.00)
368	Chikwe Eucharia	(50,000.00)	(50,000.00)
369	Ohalete C.N	21,000.00	21,000.00
370	Okwuosha K.C	210,000.00	210,000.00
371	Nkemakolam A.	30,000.00	30,000.00
372	Uche P.U	(30,000.00)	(30,000.00)
373	Hon. Ike Alagwu	200,000.00	200,000.00
374	Osuji Elizabeth	(10,000.00)	(10,000.00)
375	Alaka Dominic	10,000.00	10,000.00
376	Udushirinwa Humphrey	(33,301.32)	(33,301.32)
377	Ike Umunne	50,000.00	50,000.00
378	Okonkwo Sunday	30,000.00	30,000.00
379	Hon. Ozor Victor	50,000.00	50,000.00
380	Okafor C.O	(1,270,000.00)	(1,270,000.00)
381	Iyasara Carol	24,000.00	24,000.00
382	Uchenna Durueke	76,500.00	76,500.00
383	Hon. John Okonkwo	2,060,000.00	2,060,000.00
384	E.O Emenike	107,000.00	107,000.00
385	Korie J.O	227,250.00	227,250.00
386	Iwu Anthony	430,000.00	430,000.00
387	Onyeama Grace	70,000.00	70,000.00
388	Chukwukadibia Ijeoma	445,000.00	445,000.00
389	Olisa Nnamdi	51,071.23	39,000.00
390	Agaham Ignatius	115,000.00	115,000.00
391	Onwukwe Chikodi	12,000.00	12,000.00
392	Anyalewechi L.N	60,000.00	60,000.00
393	Onunaku Martins	1,587,000.00	1,587,000.00
394	Eze I.L.O	15,000.00	15,000.00
395	Onochie Valentine	37,000.00	37,000.00
396	Igwegbe Kenneth	115,000.00	95,000.00
397	Chinwuba Nich	55,000.00	55,000.00
398	Okafor A.C	100,000.00	100,000.00
399	Chukwu M.C. (HOD, Health)	90,000.00	90,000.00
400	Eburuaja E.E	50,000.00	50,000.00
401	Ejimma E.A	50,000.00	50,000.00
402	Ononikpor Celestina	32,000.00	32,000.00
403	Okonkwo Chinwendu	222,281.38	222,281.38
404	Obioha Kizito	688,000.00	688,000.00
405	EmelobiObiageri	168,000.00	168,000.00
406	Ofili Ndubuisi	32,300.00	32,300.00
407	Nwoke Victor	200,000.00	200,000.00
408	Mgbeanulu Millicent	475,000.00	475,000.00
409	Mbanuzure Wilson	30,000.00	30,000.00
410	Mgbalagwu, G. U.	40,000.00	40,000.00
411	Elenwoke Chrisiana	2,000.00	2,000.00
412	Nkwocha Tony	5,000.00	5,000.00
413	Osuigwe, B. O.	50,000.00	50,000.00

414	Ubochi, E. C.	1,903,000.00	1,903,000.00
415	Mgbeanulu, Dom	48,000.00	48,000.00
416	Nwoke Chidi	55,000.00	55,000.00
417	Anyanwu Julie	70,000.00	70,000.00
418	Nwaogu Edward	4,000.00	4,000.00
419	Anyanwu Agheas	5,000.00	5,000.00
420	Ibe Marcus M.	5,000.00	5,000.00
421	Uchehara N.	720,000.00	720,000.00
422	Nwoke Victor	5,000.00	5,000.00
423	Onunkwo E.E.	708,000.00	708,000.00
424	Hon. Oguehie Ndubuisi	420,000.00	420,000.00
425	Emetuma Elavia	15,000.00	15,000.00
426	Amauche Lyndia	10,000.00	10,000.00
427	Onyegbule Donald	7,000.00	7,000.00
428	Mrs. Evans Maria A.	191,000.00	191,000.00
429	Anyanwu Agnes	10,000.00	10,000.00
430	Chukwu Chidinma	10,000.00	10,000.00
431	Chukwu I.C.	7,000.00	7,000.00
432	Chukwu M.V.	40,000.00	40,000.00
433	Mgbeahuru Milicent	17,000.00	17,000.00
434	Okafor C.O.	7,000.00	7,000.00
435	Nwoke Victor	120,000.00	120,000.00
436	Okafor Geraldine	60,000.00	60,000.00
437	Ugbaja B.C.	650,000.00	650,000.00
438	Ibenacho P.U.	960,000.00	960,000.00
439	Umelor Ifeoma	50,000.00	50,000.00
440	Onunkwo E.E.	6,000.00	6,000.00
	Sub-Total Personal Advance	**180,958,670.16**	**N189,457,098.93**
	Grand Total Service Advances:S	**217,824,920.16**	**226,323,348.93**

				Actual 2018		2017	
	15	**UNREMITTED DEDUCTIONS:**					
		UNREMITTED TAXES:	**BALANCE B/D ₦'m**	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**	
		Pay As you Earn (PAYE)	4,250,760.81	0.00	4,250,760.81	4,250,760.81	
		Value Added Tax (VAT)	5,518,612.52	0.00	5,518,612.52	5,518,612.52	
		Withholding Tax (WHT)	6,765,308.63	0.00	6,765,308.63	6,765,308.63	
		Sub-Total Un-remitted Taxes	**16,534,681.96**	**0.00**	**16,534,681.96**	**16,534,681.96**	
		UNREMITTED DEDUCTIONS FROM SUNDRY:					
		NULGE Basic Dues	(6,344,191.18)	0.00	(6,344,191.18)	(6,344,191.18)	
		Finance Welfare Dues	(468,050.00	0.00	(468,050.00	(468,050.00	
		Staff Welfare Scheme	25,150.00	0.00	25,150.00	25,150.00	
		MHWU	546,676.63	0.00	546,676.63	546,676.63	
		NANNM	60,423.96	0.00	60,423.96	60,423.96	
		NACHPN	167,898.18	0.00	167,898.18	167,898.18	
		Planning Dues	(897,020.96)	0.00	(897,020.96)	(897,020.96)	
		NGNYM	(202,048.19)	0.00	(202,048.19)	(202,048.19)	
		Sub-Total Un-remitted Deductions	**(7,111,161.56)**	**0.00**	**(7,111,161.56)**	**(7,111,161.56)**	
		Grand Total Un-remitted Deductions	**9,423,520.40**	**0.00**	**9,423,520.40**	**9,423,520.40**	

16	**DEPOSITS:**			
		2018 ₦'m	**2017 ₦'m**	
1	Unclaimed Salaries	883,657.84	883,657.84	
2	Miscellaneous	2,160,442.48	2,160,442.48	
	Total Deposits	**3,044,100.32**	**3,044,100.32**	

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	66,722,414.14	26,386,099.60	4,863,652.33	39,556,594.16	**137,528,760.23**
2	February	35,475,788.87	29,386,099.60	4,863,652.33	39,556,594.16	**109,282,134.96**
3	March	25,038,317.88	26,386,099.60	4,863,652.33	39,556,594.16	**95,844,663.97**
4	April	45,481,153.57	29,386,099.60	4,863,652.33	39,556,594.16	**119,287,499.66**
5	May	2,139,265.00	26,386,099.60	4,863,652.33	39,556,594.16	**72,945,611.09**
6	June	29,830,979.20	29,386,099.60	4,863,652.33	39,556,594.16	**103,637,325.29**
7	July	4,580,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**75,386,346.09**
8	August	31,482,601.56	29,386,099.60	4,863,652.33	39,556,594.16	**105,288,947.65**
9	September	62,632,465.14	26,386,099.60	4,863,652.33	39,556,594.16	**133,438,811.23**
10	October	25,950,234.22	29,386,099.60	4,863,652.33	39,556,594.16	**99,756,580.31**
11	November	84,956,361.12	26,386,099.60	4,863,652.33	39,556,594.16	**155,762,707.21**
12	December	88,203,634.62	29,386,099.60	4,863,652.33	39,556,594.16	**162,009,980.71**
	Total	**502,493,215.32**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,388,169,368.40**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	137,700.00	469,700.00
	February	369,000.00	190,260.00
	March	794,000.00	7,727,100.00
	April	910,200.00	4,066,700.00
	May	167,100.00	1,074,400.00
	June	481,150.00	1,014,500.00
	July	81,400.00	145,700.00
	August	276,050.00	728,000.00
	September	516,000.00	673,050.00
	October	174,100.00	516,010.00
	November	661,300.00	301,800.00
	December	452,950.00	104,750.00
	Total	**5,021,750.00**	**18,012,870.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF

OWERRI MUNICIPAL COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

OWERRI MUNICIPAL COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Owerri Municipal Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. Principal Statements in the Financial Statements

a. Statement 1 --- Cash flow Statements
b. Statement 2 --- Statements of Assets and Liabilities
c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. Loans Granted

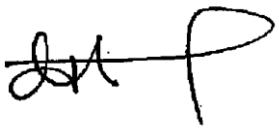
Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Owerri Municipal Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Owerri Municipal Council. To the best of my knowledge, system of Internal Control has operated adequately throughout the reporting period.

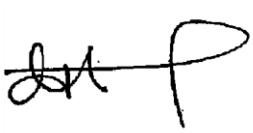


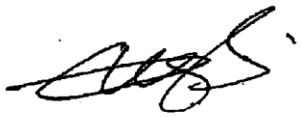
Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Owerri Municipal Council as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.





_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF OWERRI MUNICIPAL COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts ofOwerri Municipal Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

vii. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

viii. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

ix. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofOwerri Municipal Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Owerri Municipal Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.



Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.
FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

OWERRI MUNICIPALLOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,306,451,510.00	Statutory Allocation from JAAC	1	1,443,729,786.10	853,569,512.28
9,680,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
6,200,000.00	Capitation Rate		0.00	0.00
83,000,000.00	Property Rate		0.00	0.00
30,486,000.00	Licenses, Fines, Fees and Royalty		859,100.00	1,588,550.00
16,800,000.00	Earnings from Commerce		0.00	3,192,900.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
950,850,000.00	Miscellaneous		0.00	947,600.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
	Total Revenue		0.00	0.00
3,403,467,510.00	**Total Inflow from Operating Activities (A)**		1,444,588,886.10	865,590,562.01
	Payments:			
798,362,780.00	Personnel Cost	5	868,789,734.65	694,626,116.51
42,580,000.00	Overhead Cost	6	62,532,362.07	108,960,708.94
0.00	Sec. Vote	7	13,525,000.00	5,015,000.00
0.00	Integrated Farm Projects	8	0.00	0.00
2,252,350,339.00	Capital Expenditure	9	498,743,259,.26	88,475,850.70
0.00	Interest Payment		0.00	0.00
3,093,303,119.00	**Total Outflow from Operating Activities (B)**		**1,443,590,355.98**	**897,077,676.15**
310,964,391.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**998,530.12**	**(31,487,114.14)**
	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase/Construction of Assets		0.00	0.00

0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		998,530.12	**(31,487,114.14)**
0.00	**Cash and its Equivalent as at 1/1/18**		**5,546,888.65**	**37,034,002.79**
0.00	**Cash and its Equivalent as at 31/12/18**		**6,545,418.77**	**5,546,888.65**

OWERRI MUNICIPAL LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	695,773.98	759,219.70
Bank	11	5,809,644.79	4,787,668.95
Total Liquid Assets (A)		**6,545,418.77**	**5,546,88.65**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	25,878,000.00	17,303,000.00
Service Advance	14	322,605,238.82	344,301,359.22
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**348,483,238.82**	**361,604,359.22**
TOTAL ASSETS C = (A + B)		**355,028,657.59**	**367,151,247.87**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		337,470,815.93	349,593,406.21
Unremitted Deductions	15	13,155,268.24	13,155,268.24
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**350,626,084.17**	**362,748,674.42**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL& INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	4,402,573.42	4,402,573.42
Total Other Liabilities (F)		4,402,573.42	4,402,573.42
TOTAL LIABILITIES G = (D + E +F)		**355,028,657.59**	**367,151,247.87**

OWERRI MUNICIPAL LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
391,687,286.24	**OPENING BALANCE 1/1/19**		**349,593,406.21**	**0.00**	**0.00**	**0.00**	**(349,593,406.21)**
	ADD REVENUE:						
	ALLOCATIONS						
853,569,512.28	Statutory Allocation from JAAC	1	1,443,729,786.10	2,306,451,510.00	2,306,451,510.00	0.00	862,721,723.90
0.00	State Government IGR	2	0.00	9,680,000.00	9,680,000.00	0.00	9,680,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
1,021,049.73	Capitation Rate		0.00	6,200,000.00	6,200,000.00	0.00	6,200,000.00
0.00	Property Rate		0.00	83,000,000.00	83,000,000.00	0.00	83,000,000.00
2,700,000.00	Licenses, Fines, Fees and Royalty		0.00	30,486,000.00	30,486,000.00	0.00	30,486,000.00
8,300,000.00	Earnings from Commerce		0.00	0.00	0.00	0.00	0.00
0.00	Rent on Local Govt. Property		0.00	0.00	0.00	0.00	0.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	950,850,000.00	950,850,000.00	0.00	950,850,000.00
12,021,049.73	**Total Internally Generated Revenue**		**859,100.00**	**136,136,000.00**	**136,136,000.00**	**0.00**	**135,276,900.00**
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	0.00	0.00	**0.00**	0.00
1,257,277,848.25	**Total Revenue (A)**		**1,794,182,292.31**	**3,402,267,500.00**	**3,402,267,500.00**	**0.00**	**1,957,678,623.90**
	EXPENDITURE						
649,626,116.51	Personnel Cost	5	868,789,734.65	798,362,780.00	798,362,780.00	0.00	340,633,068.54
124,582,474.83	Overhead Cost	6	66,417,362.47	42,590,000.00	42,590,000.00	0.00	16,252,508.16
88,475,850.00	Capital Expenditure	9	521,504,379.26	2,252,350,339.00	2,252,350,339.00	0.00	1,730,845,959.74
349,593,406.21	**Total Expenditure (B)**		**1,456,711,476.38**	**3,093,303,119.00**	**3,093,303,119.00**	**0000**	**2,087,731,536.44**
349,593,406.21	**OPERATING BALANCE**		**337,470,815.93**	**308,964,391.00**	**308,964,391.00**	0.00	**(130,052,912.54)**
	APPROPRIATIONS/TRANSFERS						
349,593,406.21	Transfer to Capital Development Fund		**337,470,815.93**	**308,964,391.00**	**308,964,391.00**	0.00	**(130,052,912.54)**
321,663,961.05	Closing Balance		**337,470,815.93**	**308,964,391.00**	**308,964,391.00**	0.00	**(130,052,912.54)**

OWERRI MUNICIPAL LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
353,172,558.07	**Opening Balance**		**614,290,113.58**	**0.00**	**0.00**	**0.00**	**(614,290,113.58)**
	ADD REVENUE						
349,593,406.21	**Transfer From Consolidated Revenue Fund**		337,470,815.93	0.0	0.0	0.00	337,470,815.93
	Aid and Grants						
	External Loans						
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0.0	0.0	0.0	0.0	0.0
0.00	Other Internal Loans(Promissory Notes)		0.0	0.0	0.0	0.0	0.0
0.00	Internal Loans from Other Funds		0.0	0.0	0.0	0.0	0.0
702,765,964.28	**TOTAL REVENUE**		**951,760,929.51**	**0.00**	**0.00**	**0.00**	**(951,760,929.51)**
	LESS CAPITAL EXPENDITURE						
88,475,850.70	**Capital Expenditure Sector**	9	521,504,379.26	2,252,350,339.00	2,252,350,339.00	0.00	1,750,545,959.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	0.00	0.00	0.00	
0.00	Repayments External Loans		0.00	0.0	0.00	0.00	
88,475,850.70	**TOTAL CAPITAL EXPENDITURE**		521,504,379.26	2,252,350,339.00	2,252,350,339.00	0.00	1,750,545,959.74
0.00	Adjustments for Movements in Public Debts					0.00	
614,290,113.58	**Closing Balance**		**430,256,550.25**			0.00	

OWERRI MUNICIPAL COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			2017
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	Actual ₦'m
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,443,729,786.10	2,306,415,510.00	2,306,415,510.00	862,721,723.90
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	0.00
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	32,842,540.00	32,842,540.00	0.00
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	50,881,510.00	50,881,510.00	0.00
	Total (Gross) JAAC Allocation to the Local Government		**1,443,729,786.10**	**2,390,175,560.00**	**2,390,175,560.00**	862,721,723.90
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	234,388,410.00	234,388,410.00	0.00
	Total Value Added Tax		**0.00**	**234,388,410.00**	**234,388,410.00**	**0.00**

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	9,680,000.00	9,680,000.00
	Total State Government Internally Generated Revenue	**0.00**	**9,680,000.00**	**9,680,000.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	0.00	6,200,000.00	6,200,000.00
	Arrears of Capitation Rate	0.00	1,200,000.00	1,200,000.00
	Sub-Total Capitation Rate	**0.00**	**7,400,000.00**	**7,400,000.00**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	0.00	83,000,000.00	83,000,000.00
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	18,000,000.00	18,000,000.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	40,000,000.00	40,000,000.00
	Arrears of Property Rate	0.00	1,000,000.00	1,000,000.00
	Sub-Total Property Rate	**0.00**	**142,000,000.00**	**142,000,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	1,000,000.00	1,000,000.00
	Obstruction and Nuisance Fees	0.00	500,000.00	500,000.00
	Liquor License (Wine/ Beer)	6,000.00	3,000,000.00	2,994,000.00
	Native Liquor License	0.00	50,000.00	50,000.00
	Wheelbarrow License Fees	0.00	500,000.00	500,000.00
	Squatter/ Hawkers Permit	0.00	200,000.00	200,000.00
	Buses/Commercial Vehicles Emblems(various)	0.00	4,400,000.00	4,400,000.00
	Registration of Buses/Commercial Vehicles	0.00	1,000,000.00	1,000,000.00
	Operational Business Permit	0.00	3,500,000.00	3,500,000.00
	Eating House License Fees	0.00	1,500,000.00	1,500,000.00
	Kiosk License Fees	0.00	100,000.00	100,000.00
	Bakery House License Fees	0.00	3,000,000.00	3,000,000.00
	Statutory Marriage Fees	648,200.00	300,000.00	2,351,800.00
	Entertainment/Drumming Fees	0.00	300,000.00	300,000.00
	Renewal Fees (Various)	0.00	500,000.00	500,000.00
	Radio/Television License Fees	0.00	500,000.00	500,000.00
	Clubs,Cultural and Social Organization Registration Fees	0.00	1,000,000.00	974,000.00
	Identification/Oath Fees	0.00	1,000,000.00	1,000,000.00
	Earning from Environmental Sanitation Services	0.00	1,000,000.00	1,000,000.00
	Registration of Birth and Death	0.00	500,000.00	500,000.00
	Dispensary	71,500.00	10,000.00	(61,500.00)
	Maternity Fees	107,400.00	150,000.00	42,600.00
	Street Naming License	0.00	2,000,000.00	2,000,000.00
	Temporal Birth and Closure of Street License	0.00	100,000.00	100,000.00
	Canteen Proceeds	0.00	1,000,000.00	1,000,000.00
	Reg. of Town Union	0.00	100,000.00	100,000.00
	Security Organ. Registration fee	0.00	30,000.00	30,000.00
	Registration of Land fees	0.00	500,000.00	500,000.00
	Advertisement License	0.00	1,000,000.00	1,000,000.00
	Truck/high Jack License	0.00	200,000.00	200,000.00
	Vocational School Reg., Fees	0.00	100,000.00	100,000.00
	Registration of Contractors Fees	0.00	300,000.00	300,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	20,000.00	20,000.00
	Motor Mechanical Workshop License Fees	0.00	500,000.00	500,000.00

	Building Material License Fees	0.00	250,000.00	250,000.00
	Surface Kerosene Tank License Fees	0.00	50,000.00	50,000.00
	Photocopying and Document Service LicenseFees	0.00	50,000.00	50,000.00
	Block Making with Machine License Fees	0.00	50,000.00	50,000.00
	Sewing Institute License Fees	0.00	26,000.00	26,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	100,000.00	100,000.00
	Sales of Unserviceable Stores License Fees	0.00	100,000.00	100,000.00
	Sub-Total Licenses, Fines and Fees	**859,100.00**	**30,486,000.00**	**29,626,900.00**
3.4	**EARNINGS FROM COMMERCE:**			
	Market Toll/Stallage Fees	0.00	6,000,000.00	6,000,000.00
	Motor Park Toll	0.00	5,000,000.00	5,000,000.00
	Earnings from Agricultural Undertakings	0.00	5,800,000.00	5,800,000.00
	Sub-Total Earnings from Commerce	**0.00**	**16,800,000.00**	**16,800,000.00**
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**			
	Rent on Local Government Quarters	0.00	0.00	0.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	0.00	0.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**0.00**	**0.00**
3.6	**INTEREST&REPAYMENTS:**			
3.6.1	**INTEREST & REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends	**0.00**	**0.00**	**0.00**
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Reimbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**

3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	100,000.00	100,000.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	0.00	0.00
	Sales of Publications, Maps and Plans	0.00	0.00	0.00
	Hiring of Chairs and Canopies	0.00	0.00	0.00
	Others (Miscellaneous)	0.00	750,000.00	750,000..00
	Internal Loans	0.00	950,000,000.00	950,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**950,850,000.00**	**950,850,000.00**
	Grand Total Internally Generated Revenue	**859,100.00**	**1,087,336,000.00**	**1,086,476,900.00**
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	4,793,312.35	58,030,450.00	53,237,137.65
	The Legislative	2,984,856.00	47,475,740.00	44,490,884.00
	Community Government Councils	0.00	16,800,000.00	16,800,000.00
	Sub-Total Consolidated Revenue Fund Charges	**7,778,168.35**	**122,306,190.00**	**114,528,021.65**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	93,112,744.89	146,494,040.00	53,381,295.11
	Finance	52,309,071.00	77,197,680.00	24,888,609.00
	Medical and Health	197,550,395.75	283,941,990.00	86,391,594.25
	Planning Research and Statistics	13,245,574.53	22,442,690.00	9,197,115.47
	Agricultural and Natural Resources	30,324,924.71	43,973,020.00	13,648,095.29
	Works, Transport and Housing	20,821,736.67	44,446,990.00	23,625,253.33
	Information, Education and Social Welfare	34,866,095.56	57,560,180.00	22,694,084.44
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36
	Sub-Total Personnel Cost	**853,227,566.30**	**676,056,590.00**	**177,170,976.30**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	2,905,000.00	500,000.00	(2,405,000.00)
	NYSC Corp Member	2,200,000.00	2,000,000.00	(200,000.00)
	OHA Owerri	1,392,000.00	500,000.00	(892,000.00)
	Disabled Persons	0.00	300,000.00	300,000.00
	IT Students	1,224,000.00	1,000,000.00	(224,000.00)
	Road Cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	Total Miscellaneous	**7,721,000.00**	**4,300,000.00**	**(3,421,000.00)**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year	533		
	Total Number of Employees Employed in the Year	Nil		
	Total Number of Employees Retired/Transferred or Left During the Year	29		
	Total Number of Employees at the End of the Year	**504**		

6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	2,142,469.94	9,480,000.00	7,274,530.00
	Utility Services	0.00	460,000.00	460,000.00
	Telephone and Postal Services	0.00	450,000.00	450,000.00
	Stationery and Printing	3,205,000.00	4,400,000.00	1,195,000.00
	Maintenance of Office Furniture and Equipment	2,762,000.00	5,500,000.00	2,738,000.00
	Maintenance of Vehicle and Capital Assets	4,455,000.00	6,550,000.00	2,095,000.00
	Consultancy and Professional Services	0.00	0.00	0.00
	Training, Staff Development and Welfare	1,200,000.00	9,600,000.00	8,400,000.00
	Entertainment and Hospitality	2,860,000.00	1,600,000.00	(1,260,000.00)
	Miscellaneous Expenses	9,650,021.84	1,350,000.00	(8,300,021.84)
	Provision of Service Materials	0.00	3,200,000.00	3,200,000.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost By Function	**66,417,362.47**	**42,590,000.00**	**23,827,362.47**
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**			
	The Council	10,982,000.00	13,300,000.00	2,318,000.00
	Administration	2,977,470.00	6,110,000.00	3,132,530.00
	Finance	6,010,021.84	5,550,000.00	(460,021.84)
	Medical and Health	1,078,000.00	3,600,000.00	2,522,000.00
	Planning Research and Statistics	250,000.00	2,630,000.00	2,380,000.00
	Agricultural and Natural Resources	2,640,000.00	2,700,000.00	60,000.00
	Works, Transport and Housing	2,250,000.00	3,600,000.00	1,350,000.00
	Information, Education and Social Welfare	150,000.00	5,100,000.00	4,950,000.00
	Essential Services and ISJAAC Administration	40,142,870.69	0.00	40,142,870.69
	Total Overhead Cost by Sector (Department)	**66,417,362.47**	**42,590,000.00**	**23,827,362.47**
	Previous Year's Retire Advances	3,885,000.40	0.00	3,885,000.40
	Grand Total Over Head Cost	62,532,362.07	42,590,000.00	19,942,362.07
7	SECURITY VOTE	13,525,000.00	0.00	13,525,000.00
8	**INTEGRATED FARM PROJECTSs**	0.00	0.00	0.00.
	Sub-Total			
9	**CAPITAL EXPENDITURE:**			
	Road grading and Rehabilitation	58,707,000.00	126,000,000.00	67,230,000.00
	Purchase of Vehicle	5,500,000.00	30,000,000.00	24,500,000.00
	Others	0.00	2,096,350,339.00	2,096,350,339.00
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**498,743,259.26**	**2,252,350,339.00**	**2,188,080,339.00**
	Previous Years Retired Advances	**22,761,120.00**	0.00	22,761,120.00
	Grand Total Capital Expenditure	**521,504,379.26**	2,252,350,339.00	1,730,845,959.74

	LIQUID ASSETS			**2018** **₦'m**	**2017** **₦'m**
	CASH BALANCE:				
10	Cash-at-Hand			695,773,.98	759,219.70
	Total Cash			**695,773,.98**	**759,219.70**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. FBN Plc.	IGR Account	Not Disclosed	272,625.67	272,625.67
	2. Zenith Plc.	Project Account	1015972261	27,110.00	0.00
	3. ECO bank Plc.	Salary Account	5093083135	814,505.37	0.00
	4. Key Stone Bank Plc.	Project/Salary Account	1006849387	28,369.25	(191,991.22)
	5. Eco Bank Plc.	Salary Account	2352091519	22,368.94	22,368.94
	6. Key Stone Bank Plc.	Not Disclosed	1006588547	(17,107.69)	(17,107.69)
	7. Zenith Bank Plc	Project Account	1014086183	52,364.41	52,364.41
	8. Zenith Bank Plc.	Salary Account	1012702997	272.98	272.98
	9. Zenith Bank Plc.	IGR Account	1013193075	18,144.82	18,144.98
	10. Diamond Bank Plc.	Project Account	Not Disclosed	74,183.80	74,183.80
	11. UBA Plc.	Project Account	1017577879	208,256.89	208,256.89
	12. FCMB Plc	Salary Account	Not Disclosed	3,844,310.00	3,844,310.00
	13. Eco Bank Plc.	Not Disclosed	- do -	410,601.13	410,601.13
	14. Eco Bank Plc.	- do -	- do -	17,469.77	17,469.77
	15. Eco Bank Plc.	- do -	- do -	12,723.73	12,723.73
	16. UBA Plc.	Salary Account	100469371	63,445.72	0.00
		Sub-Total Bank		**5,849,644.79**	**4,787,668.95**
		Grand Total Liquid Assets		**6,545,418.77**	**5,546,888.65**

12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**
13	**IMPREST:**		
1	OKORIE R.I	30,000.00	30,000.00
2	AGUGUO C.J	50,000.00	50,000.00
3	ADAUGO NWAIKPE	150,000.00	150,000.00
4	OGECHI KARIBE	50,000.00	50,000.00
5	EZE OBIAJUNWA	50,000.00	50,000.00
6	MARTINS ONYEUKWU	50,000.00	50,000.00
7	ANGY IYKE	50,000.00	50,000.00
8	CHINEDU OPARANOZIE	50,000.00	50,000.00
9	ADIELE OKECHUKWU	50,000.00	50,000.00
10	MAC QUEEN OKOROZOLU	50,000.00	50,000.00
11	COLLINS AMADI	50,000.00	50,000.00
12	HELEN NJOKU	50,000.00	50,000.00
13	NZE PARTICLE	50,000.00	50,000.00
14	BARR. UZOWURU L.N	400,000.00	400,000.00
15	NZE JOE AGOR	5,228,000.00	3,828,000.00
16	IJEKU JANE REGINALD	10,000.00	10,000.00
17	LIVY NJOKU	50,000.00	50,000.00
18	KEMAKOLAM A.N	425,000.00	425,000.00
19	LEBECHI ONYICHE	700,000.00	700,000.00
20	MEZU L.U.	1,025,000.00	700,000.00
21	ODOM CHIDI	1,025,000.00	430,000.00

22	MENSA IJEOMA	240,000.00	240,000.00
23	NGOZI OSUJI	30,000.00	30,000.00
24	ADIOLE CHRISTOPHER	1,025,000.00	700,000.00
25	OKOROEGBE C.A	600,000.00	600,000.00
26	ENGR. I.A AZODO, I. A.	575,000.00	575,000.00
27	MANU, P. O.	1,300,000.00	1,300,000.00
28	UBAH NICHOLAS	1,025,000.00	700,000.00
29	CHINEDU AKUCHIE	2,480,000.00	2,480,000.00
30	ODIGA O.S.	1,130,000.00	1,350,000.00
31	UCHEHARA N.I.	950,000.00	480,000.00
32	OKOLI .E.	725,000.00	400,000.00
33	EMEREM STELLA	725,000.00	600,000.00
34	ODOR P.C.	725,000.00	400,000.00
35	OKORO ANTHONY	450,000.00	125,000.00
36	CHUKWUKADIBIA S.I	375,000.00	50,000.00
37	OJIRI ALEX	2,700,000.00	0.00
38	VICTORIA OBIEKWE	450,000.00	0.00
39	CHIDIEBERE PATRICK	450,000.00	0.00
40	AMAUDI EBELOGU	200,000.00	0.00
41	FAISAL LAWAL	200,000.00	0.00
42	ABED O. NJEMANZE	200,000.00	0.00
	SUB-TOTAL IMPREST	**25,878,000.00**	**17,303,000.00**
14	**SERVICE ADVANCES:**		
14.1	**INTEGRATED FARM PROJECTS:**		
	Sub-Total	**1,590,775.00**	**1,000,000.00**
14.2	**CHAPEL PROJECT**		
	Engr. (Mrs.) Onyicha Lebechi	373,040.00	373,040.00
	Sub-Total Chapel Project	373,040.00	**373,040.00**
14.3	**GRADING OF RURAL ROADS**		
	Sub-total		
14.4	**RENOVATION OF BUILDING**		
	Sub-Total		
14.5	**PERSONAL ADVANCES:**		
1	Polycarp Egbuchulam	6,000.00	6,000.00
2	Onwuka Joy	54,514.98	54,514.98
3	Lillian Igeh	(28,450.00)	(28,450.00)
4	Nwachukwu Nicholas	83,000.00	83,000.00
5	Lillian Okafor	394,500.00	394,500.00
6	Amarachi Ukaegbu	2,000.00	2,000.00
7	David Osuji	145,000.00	145,000.00
8	Chiwuba Njemanze	1,500.00	1,500.00
9	Okorie R.I.	871,500.00	871,500.00
10	Uzi Hippolitus	1,500.00	1,500.00
11	J.N. Ukaegbu	20,000.00	20,000.00
12	Orji P.N.	50,267.01	50,267.01
13	Nwamere J.O.	200,000.00	200,000.00
14	Hon. Mazi Chris Okonkwo	1,576,500.00	1,576,500.00

15	Uche Janet	(4,729.00)	(4,729.00)
16	Anyaso Margaret	(1,500.00)	(1,500.00)
17	Donatus Echebiri	39,050.00	39,050.00
18	Akubude Veronica	1,555,000.00	1,555,000.00
19	Umelo N. G. (Mrs.)	39,000.00	39,000.00
20	Barr. Henry Okereke	860,000.00	860,000.00
21	Peace Ebiringa Akutah	(277,000.00)	(277,000.00)
22	S.A.N. Ogbonna	67,267.75	67,267.75
23	E.C. Ekeopara	3,297,500.00	3,297,500.00
24	Hon. Chris Obijuru	1,387,628.00	1,387,628.00
25	Hon. Pat Ngoka	100,000.00	100,000.00
26	Victoria Madukwe	45,000.00	45,000.00
27	Joe Anukam	2,375,000.00	2,375,000.00
28	Helen N. Uzoma	8,000.00	8,000.00
29	Ihezie C.C.	(29,016.74)	(29,016.74)
30	Evans Mbata	1,312,000.00	1,312,000.00
31	Ibe Simon Jude	511,422.00	511,422.00
32	Ezeibe A.U.	100,000.00	100,000.00
33	Regina Ekeocha	60,000.00	60,000.00
34	Melah Mercy O.	46,784.75	46,784.75
35	Ogechi John Okere	670,430.00	670,430.00
36	Esther Onwuka	20,268.00	20,268.00
37	Alaoma Nwosu	808,025.00	808,025.00
38	Sam Udensi	100,000.00	100,000.00
39	Eneremadu J.C.	20,000.00	20,000.00
40	Ayozie Victor (DAGS)	70,000.00	70,000.00
41	Nwadinigwe I.G.	55,000.00	55,000.00
42	Hon. Esther Kamalu	300,000.00	300,000.00
43	Onyebuchukwu Veronica	7,345,244.25	7,345,244.25
44	Uchegbu Agnes A.	1,179,600.00	1,179,600.00
45	Hon. Joseph Agor	575,000.00	575,000.00
46	Achonwa Ben	5,845,753.51	5,845,753.51
47	F.N. Dara	38,000.00	38,000.00
48	Iwuchukwu Christopher	175,000.00	175,000.00
49	Ugaliegbulam A.O.	1,292,000.00	1,292,000.00
50	Emma Ejimadu	1,875,000.00	1,875,000.00
51	Hon. Ferdinand Maurice	2,160,000.00	2,160,000.00
52	Hon. Herbert Mere	1,608,000.00	1,608,000.00
53	Hon. Bennett Awuzie	1,180,000.00	1,180,000.00
54	Hon. Gladys Amadi	1,600,000.00	1,600,000.00
55	Onyekuru Stella	81,630.00	81,630.00
56	Lady Pauline Maurice	25,000.00	25,000.00
57	Ada Emerenwa	25,767.01	25,767.01
58	Chinwe Ekeke Chidimma	1,004,159.00	1,004,159.00

59	Imebuogu Chinwe	5,000.00	5,000.00
60	Leonard Anyanwu	195,000.00	195,000.00
61	Emeruem B.N.	22,713.84	22,713.84
62	Okafor Kelvin	240,000.00	240,000.00
63	Ugochi Onwuka	(5,400.00)	(5,400.00)
64	Anyanwu Dan	20,000.00	20,000.00
65	Hon. Stella Nwaneri	595,000.00	595,000.00
66	Ireje Ukandu	2,735.00	2,735.00
67	Osondu Nwachukwu	2,001,000.00	2,001,000.00
68	Chief Jerry Nwachukwu	500,000.00	500,000.00
69	Ihekoronye G.O.	570,000.00	570,000.00
70	Kingsley Onwubiko (Engr)	4,411,600.00	4,411,600.00
71	Ihekoronye H.C.	693,745.21	693,745.21
72	John Ekwubiri	6,825,000.00	6,825,000.00
73	Henry Ahuakagba	8,500.00	8,500.00
74	Solomon Ugochukwu	(50,000.00)	(50,000.00)
75	Anthony Agwu	(50,000.00)	(50,000.00)
76	Augustine Ogbude	(50,000.00)	(50,000.00)
77	Davidson Ozurumba	600,000.00	600,000.00
78	Mrs. V.A. Olisakwe	5,000.00	5,000.00
79	Ebelogu Amadi	63,000.00	63,000.00
80	Ofurum Ebere	50,000.00	50,000.00
81	Okoronkwo Stephen	20,000.00	20,000.00
82	G.E. Nsofor	50,000.00	50,000.00
83	Chief George Nzeh	215,000.00	215,000.00
84	Ogu Florence I.	3,467,494.27	3,467,494.27
85	Irodi Kenneth	1,258,000.00	1,258,000.00
86	Metu Ngozi	2,000.00	2,000.00
87	Anukam Miriam	40,000.00	40,000.00
88	Ijeoma J.C.	3,221,000.00	3,221,000.00
89	Lebechi Onyicha	8,813,880.00	8,813,880.00
90	Eburuaja E.E.	10,000.00	10,000.00
91	Rosemary Ofoegbu	439,968.75	439,968.75
92	Onyekachi Opara	9,999.30	9,999.30
93	Maduka A.C.	25,285.05	25,285.05
94	Okorocha Emilia	18,764.67	18,764.67
95	Madukwe Oluchi G.P.	17,000.00	17,000.00
96	Ukaegbu P.O.	35,285.06	35,285.06
97	Mensa Ijeoma	358,500.00	358,500.00
98	Henry Duru	408,450.00	408,450.00
99	Osuji Ngozi	922,500.00	922,500.00
100	Ezenwere Paul	5,300.00	5,300.00
101	Osuji S.D.	2,243,500.00	2,243,500.00
102	Paul Okereke	10,000.00	10,000.00

103	Adiele Christopher C.	355,000.00	355,000.00
104	Amadi Elias	92,496.54	92,496.54
105	Ajonuma A.N	10,000.00	10,000.00
106	Amako B.N	7,444,000.00	7,444,000.00
107	Afoerinwa Isaac	71,150.00	71,150.00
108	Henry Akuakagha	11,000.00	11,000.00
109	Okoroegbe C.A.	1,070,000.00	1,070,000.00
110	Nwanna Longinus	160,024.02	160,024.02
111	Isaac Nnoje	54,500.00	54,500.00
112	Osuagwu Helen David	270,000.00	270,000.00
113	Maximum Onwumechuru	3,000.00	3,000.00
114	Egwuogu Perpetual	10,000.00	10,000.00
115	Nwachukwu O.A.	1,723,000.00	1,723,000.00
116	Leonard Anyagwa	15,000.00	15,000.00
117	Victoria Manukwem	5,000.00	5,000.00
118	Oduah Agubo Harriet	29,298.00	29,298.00
119	Isaac Opara	20,000.00	20,000.00
120	Opara Emmanuel T.	20,267.01	20,267.01
121	Akubuike Adaku	167,075.58	167,075.58
122	Magnus Ezenwa	80,000.00	80,000.00
123	Ngozi Chinwe	48,000.00	48,000.00
124	Rita Achi	25,000.00	25,000.00
125	Augustina Anyanwu	72,566.50	72,566.50
126	Augustina Osuji	19,588.26	19,588.26
127	Nnorom Florence	12,365.84	12,365.84
128	Solomon Osuji	65,000.00	65,000.00
129	Eke Martina	20,000.00	20,000.00
130	Akuchie D.O	343,000.00	343,000.00
131	Charles Oparah	38,160.00	38,160.00
132	Rose Mordi (Mrs.)	(9,300.00)	(9,300.00)
133	Appolina Nwachukwu	24,169.04	24,169.04
134	Udoh Ernest O.	30,000.00	30,000.00
135	Nnorom Oliveth V.	20,000.00	20,000.00
136	Opara Ogechi (Mrs.)	30,000.00	30,000.00
137	Nwaimo Mary	5,000.00	5,000.00
138	Deb0rah Okereke	100,000.00	100,000.00
139	Ihejiaku Confidence	10,000.00	10,000.00
140	Njoku Jovita	7,000.00	7,000.00
141	Ihezie C.C.	(40,000.00)	(40,000.00)
142	Uchechi Okonkwo	(30,000.00)	(30,000.00)
143	Njoku Ngozi	50,000.00	50,000.00
144	Chukwu B.N.	132,000.00	132,000.00
145	Eguzoroibe Jane-Francis	55,424.07	55,424.07
146	Hon. Gladys Ezenwere	100,000.00	100,000.00

147	Okechukwu Opara	501,245.05	501,245.05
148	Hon. Stan Anaebere	240,000.00	240,000.00
149	Ngozi Ezem	2,515,700.00	2,515,700.00
150	Duru-Obieze M.J	729,483.99	729,483.99
151	Nwaigwe Eucharia	507,000.00	507,000.00
152	K.C Amadi	260,000.00	260,000.00
153	Nwawueze Ngozi	28,175.00	28,175.00
154	Emenogu B.C	311,396.88	311,396.88
155	Chinedu Ajagum	3,000.00	3,000.00
156	Paul Ezenwere	50,000.00	50,000.00
157	Adline Chukwuka	22,000.00	22,000.00
158	Irechukwu (Mrs.)	(20,000.00)	(20,000.00)
159	Hon. Ben Awuzie	500,000.00	500,000.00
160	Onyegusi Nkechi	30,000.00	30,000.00
161	Mrs. Ezirim R.A.N.	(189,500.00)	(189,500.00)
162	Abika Ngozi P.U.	70,000.00	70,000.00
163	Uchenna Iheze	60,000.00	60,000.00
164	Egonu Chris	1,188,000.00	1,188,000.00
165	Collect Irechukwu	72,500.00	72,500.00
166	Ikechi Emenyonu	5,000.00	5,000.00
167	Kemas Nze	100,000.00	100,000.00
168	Uzoma Okereke	30,000.00	30,000.00
169	Chioma .K. Ebere	212,500.00	212,500.00
170	Barr. Emeka Oduah	73,965.00	73,965.00
171	Ukanwa C.O	1,520,950.00	1,520,950.00
172	Onyebuchi Nwabeke	500,000.00	500,000.00
173	Agubo Harriet Odua	73,965.00	73,965.00
174	Daniel Egbulonu	11,788.20	11,788.20
175	Odocha Boniface	7,318.76	7,318.76
176	Henry Uka	1,314..67	1,314..67
177	Nwadike N.U.	7,728.64	7,728.64
178	Orikau Lambert	5,983.33	5,983.33
179	Leonard Ekechukwu	228,999.00	228,999.00
180	Celine Igidemba	1,964.00	1,964.00
181	Patricia Akuchi	19,821.48	19,821.48
182	Obuchere Onuebiaku	10,190.00	10,190.00
183	Emmanuel Ugwuegbulam	109,369.34	109,369.34
184	S.E Onuoha	5,562.98	5,562.98
185	Isreal Aharanwa	374,594.90	374,594.90
186	C.C Iwuagwu	12,300.00	12,300.00
187	Ndugbu Remigius	4,052.00	4,052.00
188	Loveth Mmechara	2,100.00	2,100.00
189	Stella Onyekuru	46,272.00	46,272.00
190	Amaechi F.O	34,400.00	34,400.00

191	Ofurum Kate	30,300.00	30,300.00
192	Anosike Martins	7,619.68	7,619.68
193	Odinawu Christian	21,940.00	21,940.00
194	A.U. Odoemena	51,574.50	51,574.50
195	A.A. Onyeakazu	286,307.00	286,307.00
196	L.A. Opara	15,834.70	15,834.70
197	Innocent Adindu	21,959.00	21,959.00
198	Okeke Chinyere	58,959.00	58,959.00
199	Okeke L.U.	3,855.00	3,855.00
200	Okechukwu Opara	53,814.50	53,814.50
201	G.C. Nwachukwu	22,497.00	22,497.00
202	G.M.C. Nnadi	6,584.00	6,584.00
203	M.C. Emeribe	15,350.00	15,350.00
204	Anosike Thompson	4,300.00	4,300.00
205	Ehirim L.N.	339,861.00	339,861.00
206	Onyema Nwosu	23,416.80	23,416.80
207	Columba Ngigam	2,286.00	2,286.00
208	Charles Maduike	9,515.00	9,515.00
209	C.O Nwagbaraocha	3,130.68	3,130.68
210	S.A. Nneji	134,617.25	134,617.25
201	Nwanegbo Anthony	2,240.00	2,240.00
212	Ogbonna John .U.	3,706.66	3,706.66
214	Basil Osuji	19,703.20	19,703.20
214	C.A Ndulor	55,359.96	55,359.96
215	Herbert Irodi	29,069.00	29,069.00
216	Nwachukwu Appolonia	8,939.00	8,939.00
217	Amadi Anthony	14,281.34	14,281.34
218	Opara .U. Oliver	3,700.00	3,700.00
219	Jude .E. Njoku	35,304.00	35,304.00
220	Eke Felicia	4,119.98	4,119.98
221	Opara C.U.	2,476.00	2,476.00
222	Agwara Raymond	125,792.01	125,792.01
223	Okereke Ugochi	7,198.28	7,198.28
224	Raymond Amuneke	262,594.00	262,594.00
225	Onyeukwu J.C	58,000.00	58,000.00
226	Njemanze P.A.	40,000.00	40,000.00
227	Onyebinama E.I.	74,969.00	74,969.00
228	Nwosu Christopher	187,870.00	187,870.00
229	Okoro .C. Comfort	6,121.70	6,121.70
230	Arungwa Romanus	36,377.67	36,377.67
231	Nwosu Donatus	52,292.00	52,292.00
232	Iwuji Blessing	15,744.66	15,744.66
233	Nwosu Joseph	4,684.60	4,684.60
234	Melugha Keneth	16,912.33	16,912.33

235	G.E. Nwachukwu	2.484.00	2.484.00
236	Irodi Virgina	4,623.00	4,623.00
237	Amos Oparaku	2,286.68	2,286.68
238	Nwagbaaraocha I.O.S	244,139.00	244,139.00
239	Ajoku .O. Francis	2,272.00	2,272.00
240	Ajoku .O. Lawrence	170,270.00	170,270.00
241	Irodi Albanus	49,656.00	49,656.00
242	Uwa Christiana	2,350.00	2,350.00
243	Lolo Chukwu Stella	440,000.00	440,000.00
244	Orji John	285,962.32	285,962.32
245	Nwajere L.E	273,512.16	273,512.16
246	Okorie A.N.O	275,556.00	275,556.00
247	Ify B.U.	72,278.00	72,278.00
248	Ejimadu Celestina	12,490.00	12,490.00
249	Nosike M.I.	7,420.00	7,420.00
250	Nnorom D.A.	552,249.00	552,249.00
251	Egejuru P.O.	6,800.00	6,800.00
252	Ugboaja Chinelo	10,941.00	10,941.00
253	Nwaosu I.O.	20,744.00	20,744.00
254	Ezeonu L.C.	5,883.00	5,883.00
255	Ezeonu Nicholas	32,601.00	32,601.00
256	Opara L.A.	2,575.00	2,575.00
257	Chukwueze S.U.	103,700.00	103,700.00
258	Diogu E.C.	2,665.52	2,665.52
259	Ogbonna E.C.	12,178,438.00	12,178,438.00
260	Ibezimako R.O.	4,980.00	4,980.00
261	Uba E.A.	91,388.00	91,388.00
262	Ezebuiro Joy	7,000.00	7,000.00
263	Njoku Edmond	17,930.00	17,930.00
264	Obasi .C.	2,204.00	2,204.00
265	Nwokefor .I.N	16,950.00	16,950.00
266	Dike A.D.	71,877.00	71,877.00
267	Chiochi Ernest	48,875.00	48,875.00
268	Nzerem P.U	30,730.00	30,730.00
269	Umezuruike Tony	64,310.00	64,310.00
270	Egwuim E.C.	11,346.00	11,346.00
271	Umezuruike Raymond	7,500.00	7,500.00
272	Jude Mbah	189,123.00	189,123.00
273	Obichere B.S.C.	66,731.00	66,731.00
274	Ukeja C.C.	6,209.00	6,209.00
275	Onyenacho M.N.	27,850.00	27,850.00
276	Mba D.M.A	65,500.00	65,500.00
277	Osuji Kate C.C.	180,167.00	180,167.00
278	Ahaneku Vitalis .U.	71,115.00	71,115.00

279	Opurum E.N.	28,000.00	28,000.00
280	Ukaegbu T.O.	32,579.42	32,579.42
281	Ekeanyanwu E.T.	175,424.00	175,424.00
282	William C.D.B.	253,900.00	253,900.00
283	Onyobinna Agnes	55,800.00	55,800.00
284	Umezuruike .J.	10,668.00	10,668.00
285	Rowland Egwuzoroibe	86,602.00	86,602.00
286	Chukwu .C.C.	86,602.00	86,602.00
287	Opurum E.A.	4,500.00	4,500.00
288	Ibegbulem A.A.	18,000.00	18,000.00
289	Ugwunali Victor	149,450.00	149,450.00
290	Chigbu Ephraim	18,760.00	18,760.00
291	Edmund Arima	35,949.00	35,949.00
292	Ozurumba P.N.	107,200.00	107,200.00
293	Nze A.O	107,200.00	107,200.00
294	Ernest Chukwueke	1,500,025.00	1,500,025.00
295	Ikegwu M.M.I	42,366.00	42,366.00
296	Ahanonu M.U.	95,135.64	95,135.64
297	Ndukwe M.U.	11,000.00	11,000.00
298	Egelonu .C.	12,579.00	12,579.00
299	Ohaeri B.C.	31,010.00	31,010.00
300	Ben Ebe Ehirim	89,778.00	89,778.00
301	O.P. Kema	33,170.00	33,170.00
302	P.M.O.N. Duke	1,104,960.00	1,104,960.00
303	Hon Peter Obioha	375,500.00	375,500.00
304	Mrs. Nneka Adiele	232,350.00	232,350.00
305	Hon. Oparaugo Christian	615,000.00	615,000.00
306	Hon. Onwuka Chinweokwu	350,000.00	350,000.00
307	Hon. Emma Nwanganga	338,100.00	338,100.00
308	Hon. Njemanze Humphrey	3,883,675.00	3,883,675.00
309	Hon. Chester Okoroafor	413,500.00	413,500.00
310	Hon. Emma Ozuzu	572,000.00	572,000.00
311	Hon. Amuneke Gladys	407,500.00	407,500.00
312	Hon. Echefu Vero	98,000.00	98,000.00
313	J.C. Okereke	8,102,480.00	8,102,480.00
314	Chike Iwuagwu	40,000.00	40,000.00
315	Duru Geraldine	40,913.00	40,913.00
316	Okorie B.C.	154,336.00	154,336.00
317	Engr. Uzor J.C.	8,533.658.00	8,533.658.00
318	Onwuegbu K.N	90,700.00	90,700.00
319	Nwankwo Eugene	57,250.00	57,250.00
320	Emenalo A.C.	259,850.00	259,850.00
321	Okoro C.A.	1,109,960.00	1,109,960.00
322	Etoh .C.	472,757.95	472,757.95

223	Onyeagwuara Ben	52,250.00	52,250.00
324	Odoemena C.N.	947,047.00	947,047.00
325	Amuneke KO.	290,000.00	290,000.00
326	Jude Jieme	307,536.00	307,536.00
327	Nkwocha Ethelbert	26,511.00	26,511.00
328	Oguoma Chris	15,500.00	15,500.00
329	Ubaonu B.N.	1,978,970.00	1,978,970.00
330	Kanu B.N.	4,282,470.00	4,282,470.00
331	Chukwuka B.C.	475,000.00	475,000.00
332	Nwachukec Nicholas	136,812.00	136,812.00
333	Okafor Lr .	162,600.00	162,600.00
334	Ndikam Ben	15,600.00	15,600.00
335	N1ekwa C.C.	138,812.00	138,812.00
336	Madumere KI.O.	147,690.00	147,690.00
337	Emerum Lovenda	7,766.00	7,766.00
338	Ononibaku R.U.	293,500.00	293,500.00
339	Umuezuruike B.N.	56,500.00	56,500.00
340	Hon. Ako Njemanze	60,000.00	60,000.00
341	Obiechere M. U.	48,940.00	48,940.00
342	Nnuaham Josephine	12,000.00	12,000.00
343	Nnadozie Evelyn	12,000.00	12,000.00
344	Emmanuel Magdalene	12,000.00	12,000.00
345	Albert Njoku	20,000.00	20,000.00
346	Akuchie Christopher	78,142.00	78,142.00
347	Hon. Ben Ihejieto	10,000.00	10,000.00
348	Akunne Angela	77,000.00	77,000.00
349	Felix Orji	15,000.00	15,000.00
350	Njoku Belen	15,000.00	15,000.00
351	Nwoke Emmanuel	86,477.29	86,477.29
352	Prince Ibe	115,000.00	115,000.00
353	Bonny Ofoegbu	120,000.00	120,000.00
354	Eziefula .c.	60,000.00	60,000.00
355	Murphy Emeto	83,600.00	83,600.00
356	Ejelonu Collin	26,789.00	26,789.00
357	Ijita S.C.	17,517.00	17,517.00
358	Echebiri Donatus	41,665.00	41,665.00
359	Ogu A.A.	10,000.00	10,000.00
360	Igbokwe Opara .0.	27,508.00	27,508.00
361	Diogu Cornelius	10,150.00	10,150.00
362	Iwuji Winnie .N.	20,000.00	20,000.00
363	Emeke .C.	205,800.00	205,800.00
364	Nwachukwu P.C.	10,800.00	10,800.00
365	Opara .F.	14,700.00	14,700.00
366	Hon. Njoku E.L.K.	22,600.00	22,600.00

367	Amaguo U gorj i	11,823.40	11,823.40
368	Olemike C.C.	12,000.00	12,000.00
369	Hon. Udo Agoha	22,500.00	22,500.00
370	Hon. Emma Njemanze	317,759.48	317,759.48
371	Ofoegbu Nkechi	60,066.00	60,066.00
372	Lady .1. Onuegbu	240,752.00	240,752.00
373	Onyenwe E.E.	226,499.98	226,499.98
374	Onyemauwa Okereke	52,500.00	52,500.00
375	Patience Livy Unigwe	1,519,270.00	1,519,270.00
376	Onyenanu D.l.	272,000.00	272,000.00
378	Hon. Ambrose Ebere	16,000.00	16,000.00
379	Hon. Stanley Okonkwo	16,000.00	16,000.00
380	Echebiri Chinedozie	17,500.00	17,500.00
381	Hon. Jerry Enyidede	16,000.00	16,000.00
382	Hon. Chidi Animeta	16,000.00	16,000.00
383	Dickson Aniefok	9,950.00	9,950.00
384	Amadi Collins	16,000.00	16,000.00
385	Odumkwe G.S.	14,000.00	14,000.00
386	Owerregb1em O.C.	10,000.00	10,000.00
387	Sam U. Ezeji	76,110.00	76,110.00
388	Ibe S.O.	125,400.00	125,400.00
389	Nlekwa C.C.	138,400.00	138,400.00
390	Ibecheozor C.O.	87,000.00	87,000.00
391	Ahumibe E.A.	118,250.00	118,250.00
392	Ashiegbu L.U.	1,122,000.00	1,122,000.00
393	Hon. Ozioma Njemanze	71,000.00	71,000.00
394	Hon. Obioma Amuzie	43,530.00	43,530.00
395	Udemba C.K.	70,700.00	70,700.00
396	Iheanacho .P.	120,510.00	120,510.00
397	Akujiobi .N.	160,500.00	160,500.00
398	Ofurum Emma	101,000.00	101,000.00
399	Njoku .O.I.	14,640.00	14,640.00
400	Anyanwu Rose	11,408.00	11,408.00
401	Eugenia Chima	10,000.00	10,000.00
402	Njoku C.N.	568,000.00	568,000.00
403	Uzoma Ezenwere	17,350.00	17,350.00
404	Anuebunwa LN.	3,348,678.38	3,348,678.38
405	Sabastine Eze	18,214.94	18,214.94
406	Olebe lO.N.	90,180.00	90,180.00
407	Chidi Odom	2,005,104.00	2,005,104.00
408	Opara Kenneth	35,500.00	35,500.00
409	Mgborogwu A.E.	855,094.00	855,094.00
410	Onyeagocha Godfrey	60,350.00	60,350.00
411	Iheanacho Chidi	69,382.00	69,382.00

412	Emenike Nzeako	13,756.00	13,756.00
413	Hon. Asomugha Alphonsus	250,000.00	250,000.00
414	Igbokwe Juliana	17,065.00	17,065.00
415	Hon. C.C. Mere	416,000.00	416,000.00
416	Chikwe Geraldine	371,000.00	371,000.00
417	Hon. T.C. Ebere	192,500.00	192,500.00
418	Hon. John .O. Odeoma	11,547,500.00	11,547,500.00
419	Hon. Christian Chukwu	244,860.00	244,860.00
420	Ahuakagha Onyewuchi .C.	116,150.00	116,150.00
421	Ogbuchi V.A.A	418,259.00	418,259.00
422	Okeke F.N.	190,000.00	190,000.00
423	Hon. Anthony Amadi	11,000.00	11,000.00
424	Onyejelam Norbert	81,350.00	81,350.00
425	Hon. S.B. Chikwe	8,536,000.00	8,536,000.00
426	Hon Fred Anuruo	538,400.00	538,400.00
427	Mrs. Umelo N.G.	9,000.00	9,000.00
428	Anyanwu Theresa	667,300.00	667,300.00
429	Mmeremikwu Andrew	15,450.00	15,450.00
430	Barr. Henry Okereke	8,265,700.00	8,265,700.00
431	Ebiringa Peace	165,000.00	165,000.00
432	Ekeopara E.C.	17,153,500.00	17,153,500.00
433	Okonkwo Cecilia	32,570.00	32,570.00
434	Onyema Ijeoma	21,240.00	21,240.00
435	Eluchie P.N.	369,590.00	369,590.00
436	Ugochi Reginald	43,100.00	43,100.00
437	Okeke E.C.	264,000.00	264,000.00
438	Chukwu Bertha .N.	33,637.89	33,637.89
439	Opara Clement .D.	166,400.00	166,400.00
340	Helen Onwe	166,600.00	166,600.00
341	Pat Ngoka	7,372,500.00	7,372,500.00
442	Nwachukwu Fidelis	30,000.00	30,000.00
443	Manukwem Victoria	230,000.00	230,000.00
444	Lambert James	24,026,075.10	24,026,075.10
445	Ezeagwula lC.	658,800.00	658,800.00
446	Obodo AN.	10,000.00	10,000.00
447	Amadi J.A	30,000.00	30,000.00
448	Desmond Korie	29,061.00	29,061.00
449	Hon. Bestore Onougha	110,800.00	110,800.00
450	Ihezie C.C.	163,936.76	163,936.76
451	Barr. V.O. Ehirim	631,600.00	631,600.00
452	Chief Awa Ndukwe	266,600.00	266,600.00
453	Lugard Ugorji	166,600.00	166,600.00
454	Chris Iwu	247,300.00	247,300.00
455	Njemanze Olumba	216,600.00	216,600.00

456	Okoro Chinyere	166,600.00	166,600.00
457	Hon. Njoku .A. Kenneth	250,000.00	250,000.00
458	Hon. Joyce Ekechukwu	458,190.00	458,190.00
459	Hon. U gochukwu Uba	423,660.00	423,660.00
460	Okezie C.A.B.	45,000.00	45,000.00
461	Agunobi L.N.	477,000.00	477,000.00
462	Hon. Ukwuoma Emm	25,000.00	25,000.00
463	Nwogu Chinyere	20,000.00	20,000.00
464	Okereke Deborah	154,800.00	154,800.00
465	Nwankpa C.C.	30,000.00	30,000.00
466	Nwaru .S. (Mrs.)	10,000.00	10,000.00
467	Ibe Simon Jude	92,950.00	92,950.00
468	Ezeibe AU.	290,000.00	290,000.00
469	Henry Nnawuchi	55,000.00	55,000.00
470	Onuoha J.U.	42,000.00	42,000.00
471	Chief Nwaneri Analyn	150,000.00	150,000.00
472	Chukwu Alline	15,000.00	15,000.00
473	Ikechi Emenyeonu	10,000.00	10,000.00
474	Hon. Kamalu Esther	1,381,000.00	1,381,000.00
475	Sam Eke	40,000.00	40,000.00
476	Ekeocha Regina	103,766.25	103,766.25
477	Malah Mercy	24,248.00	24,248.00
478	Ibekwe Patience	31,000.00	31,000.00
479	Umelo Ngozi	26,000.00	26,000.00
480	Njemanze S.O.	10,000.00	10,000.00
481	Agonia N gozi	15,763.34	15,763.34
482	Amaeehi Emmanuel	44,395.00	44,395.00
483	Onuegbu Valentine	12,870.00	12,870.00
484	Ibekwe Sophy .C.	14,014.66	14,014.66
485	Njemanze Ogechi	l3,542.00	l3,542.00
486	Uehe Jonet	10,366.00	10,366.00
487	Emenem B.N.	19,547.78	19,547.78
488	Okafor Kevin	88,000.00	88,000.00
489	Abara AC.	120,000.00	120,000.00
490	Iwuehukwu .0.	210,000.00	210,000.00
491	Okonkwo Chinyere	35,316.67	35,316.67
492	Agbai Chinyere	35,316.67	35,316.67
493	Nwadinigwu 1.0.	45,000.00	45,000.00
494	Ekeoeha R.N.	16,000.00	16,000.00
495	Eehefule Chidi	16,000.00	16,000.00
496	N waturuoeha . C.	16,000.00	16,000.00
497	Anowe .D.	16,000.00	16,000.00
498	Amanfo .A.	16,000.00	16,000.00
499	Nwaoparaku .H.	16,000.00	16,000.00

500	Odika .P.	16,000.00	16,000.00
501	Ukwuoma .E.	16,000.00	16,000.00
502	Onwugbaraonye .K.	16,000.00	16,000.00
503	Oguoma .V.	16,000.00	16,000.00
504	Osuji P.N.	16,000.00	16,000.00
505	U zodinma Ahaneku	303,573.00	303,573.00
506	Azubuike C.C.	256,789.58	256,789.58
507	Ogechi John Okere	2,750,500.00	2,750,500.00
508	Hon, Chris Obijuru	1,020,895.00	1,020,895.00
509	Vincent Asonye	261,500.00	261,500.00
510	Ehirim V.A	2,637,300.00	2,637,300.00
511	Chief Njoku C.N.	4,350,500.00	4,350,500.00
512	Nich Uba	7,815,510.00	7,815,510.00
513	Hon. Mbata Evans	776,600.00	776,600.00
514	Onyebuchukwu Vero	4,407,877.78	4,407,877.78
515	Gloria Agomuo	2,459,000.00	2,459,000.00
516	Nwanegbo AC.	15,000.00	15,000.00
517	Nze Irodi Herbert	50,000.00	50,000.00
518	Nwankwo .C.	67,500.00	67,500.00
519	Amaefule AC.	47,500.00	47,500.00
520	Mereogu Edith	1,400,000.00	1,400,000.00
521	Onyenebo Ngozi	28,949.95	28,949.95
522	Ukachukwu P.C.	30,088.00	30,088.00
523	Damian Okpara	169,294.00	169,294.00
524	Udishirinwa C.E.	17,330.00	17,330.00
525	Ogukwe G.M.	39,920.00	39,920.00
526	Fidelis .E.	20,600.00	20,600.00
528	Ononobaku Reginald	18,000.00	18,000.00
529	Hon. Maxwell Onyeukwu	10,000.00	10,000.00
530	Ejiofor A.AU.	18,630.00	18,630.00
531	Patrick Agin	10,000.00	10,000.00
532	Okereke C.O.	25,300.00	25,300.00
533	Akuchie lC.	13,085.00	13,085.00
534	Njoku Eugene	14,044.00	14,044.00
535	Egeonu I.C.	67,638.00	67,638.00
536	Amaefule O.A	28,610.00	28,610.00
537	Ukeje C.A	23,195.00	23,195.00
538	Njoku Patrick .O.	189,510.00	189,510.00
539	Odinikwe G.S.	14,000.00	14,000.00
540	Onyegbulam O.C.	10,000.00	10,000.00
541	Ezekwem V.C.	13,000.00	13,000.00
542	Njoku L.O.	61,000.00	61,000.00
543	Onwukamike .C.	32,000.00	32,000.00
544	Nwokoma lC.I.	10,000.00	10,000.00

545	Nze Raymond .0.	14,200.00	14,200.00
546	Nwagwu Chika	13,000.00	13,000.00
547	Faithful Awule	120,000.00	120,000.00
548	Ofoegbu Bonny	49,556.00	49,556.00
549	Eziefule .C.	10,000.00	10,000.00
550	C.C. Udeze	82,927.00	82,927.00
551	Evans I. C. Anaele	30,000.00	30,000.00
552	Ofoegbu Ernest	10,300.00	10,300.00
553	Anyaegbu S.C.	28,860.00	28,860.00
554	Eke P.C.	11,000.00	11,000.00
555	Prince Eze Nj emanze	485,000.00	485,000.00
556	Ogueri Ehirim	50,000.00	50,000.00
557	Uzoma Helen	352,400.00	352,400.00
558	Peter Otagbara	26,000.00	26,000.00
559	Ekeanya Rita	325,000.00	325,000.00
560	Alaoma Nwosu	158,025.00	158,025.00
561	Irechukwu Jerry	100,000.00	100,000.00
562	Nwachukwu .0.	1,351,000.00	1,351,000.00
563	Ada Emereuwa	19,500.00	19,500.00
564	Korie Cordelia	6,000.00	6,000.00
565	Ngozi Nwanezie	59,067.00	59,067.00
566	Okechukwu Opara	59,012.01	59,012.01
567	Isiukwu Chimezie	41,795.00	41,795.00
568	Basil Chilaka	17,107.00	17,107.00
569	Ukandu Irefe	2,735.00	2,735.00
570	Appolonia Uzi	1,500.00	1,500.00
571	Ukaegbu J.N.	40,000.00	40,000.00
572	Aguguo C.J.	800,000.00	800,000.00
573	Ohaekwusi .C.	17,108.01	17,108.01
574	Nwadike Donatus	5,000.00	5,000.00
575	Ashankonye Joy	30,000.00	30,000.00
576	Ezem Ngozi	37,570.70	37,570.70
577	Nwigwe Eucharia	10,000.00	10,000.00
578	Akuruka E.C.	(53,000.00)	(53,000.00)
579	Bruno Nzeribe	4,500.00	4,500.00
580	Ihekoronye James ben	64,000.00	64,000.00
581	S.I Agoha	790,000.00	790,000.00
582	Adiole Christopher .C.	480,000.00	480,000.00
583	Ogidi P.D.	40,000.00	40,000.00
584	Uba Rose	265,000.00	265,000.00
585	Okoro Christiana	50,000.00	50,000.00
586	Hon. Emma Odor	(440,000.00)	(440,000.00)
587	Gabriel Onumonu	50,000.00	50,000.00
588	Mezu .L.	1,732,077.00	1,732,077.00

589	Hon. Mike Ahumibe	300,000.00	300,000.00
590	Ikeme C.R.	873,000.00	873,000.00
591	Franca Chime	490,000.00	490,000.00
592	Perpetua Maduike	675,000.00	675,000.00
593	Hon. Eva Njemanze	220,000.00	220,000.00
584	Hon. Felix Nnodum	220,000.00	220,000.00
595	Hon Oguamanam Eze	100,000.00	100,000.00
596	Kelechi .J. Nwachukwu	215,000.00	215,000.00
597	Ahanetu Uzodinma	88,425.00	88,425.00
598	Ibe E.N.	275,700.00	275,700.00
599	David Osuji	25,000.00	25,000.00
600	Ejimadu Emma	50,000.00	50,000.00
601	Ezenwa Gladys	90,000.00	90,000.00
602	Eguzurike .J.	6,000.00	6,000.00
603	Ajaenwe Isaac	6,150.00	6,150.00
604	Onyeukwu Stella	81,630.00	81,630.00
605	Madumere Cyril	30,000.00	30,000.00
606	Ekwegide M.O.	324,000.00	324,000.00
607	Hon. Amadi Chukwudi	200,000.00	200,000.00
608	Hon. Ikenna Omaku	200,000.00	200,000.00
609	Duru Chris	400,000.00	400,000.00
610	Agomuo Obiageri	420,000.00	420,000.00
611	Hon. Davidson Ozurumba	150,000.00	150,000.00
612	Okey Osuji	80,000.00	80,000.00
613	Donatus Nwosu	1,113,650.00	1,113,650.00
614	Ekechukwu Leo	(239,200.00)	(239,200.00)
615	Anusiem .D.	(126,453.34)	(126,453.34)
616	Ohuru Emma	2,000.00	2,000.00
617	Uchenna Ihueze	150,000.00	150,000.00
618	Ekeonye Rita	760,000.00	760,000.00
619	Opara Okechukwu	495,000.00	495,000.00
620	Franca Chime	490,000.00	490,000.00
621	Kenneth Elekwachi	61,000.00	61,000.00
622	Leonard Oparaonugha	45,000.00	45,000.00
623	Mary Adiele	30,000.00	30,000.00
624	Barr. Mrs. Lizzy Ajoku	1,005,000.00	1,005,000.00
625	Stanley Ogu C.	15,000.00	15,000.00
626	G.O. Ogbonna	330,000.00	330,000.00
627	Azodoh LA.	8,000,000 .00	8,000,000 .00
629	Ajugwo Queeneth Tochi	88,000.00	88,000.00
630	Elekwachi Ike	10,000.00	10,000.00
631	Ashamkonye John-Major	20,000.00	20,000.00
632	Odiga O.S.	140,000.00	140,000.00
633	C.S.c. Eze Onyegbula	40,000.00	40,000.00

634	Mrs. N. Ejimofor	180,000.00	180,000.00
635	Tijani Peters	20,000.00	20,000.00
636	Uchegbulam G.C.	20,000.00	20,000.00
637	Harreth Oduh	30,000.00	30,000.00
638	E.N.Osuji	245,000.00	245,000.00
639	Ihenetu Jude	15,000.00	15,000.00
640	Manu P.O.	5,183,500.00	5,183,500.00
641	Ochije Ifeoma	4,000.00	4,000.00
642	Engr. Anthony Okoro	9,191,310.00	9,191,310.00
643	Osueke Frankline	4,900.00	4,900.00
644	Ubechu Chinyere .C.	70,000.00	70,000.00
645	Manu P. Chidi	70,000.00	70,000.00
646	Njoku Jovita	10,000.00	10,000.00
647	Ibeh Ferdinand	205,000.00	205,000.00
648	Ejiogu Dorathy	5,000.00	5,000.00
649	Mezuo I.V	60,000.00	60,000.00
650	Onwuegbuchu Justine	24,000.00	24,000.00
651	Amadi Albanus	78,000.00	78,000.00
652	P.C.Odom	50,000.00	50,000.00
653	Anyandiuba J.N	1,273,000.00	1,273,000.00
654	Ndukwu Ngozi L.S	156,000.00	156,000.00
655	Hon. Chinedu Akuchie	16,150,000.00	16,150,000.00
656	Alaribe Ihesinachi	20,000.00	20,000.00
657	Okoro Polycarp	1,009,000.00	1,009,000.00
658	Kelechi Njemanze	56,000.00	56,000.00
659	Ofoegbu Onyekachi	120,000.00	120,000.00
660	Azuka Obuene	20,000.00	20,000.00
661	Odor, P. C.	25,000.00	25,000.00
662	Nwagbo Rose	10,000.00	10,000.00
663	Ikeme Chukwumauchem	15,000.00	15,000.00
664	Onyeukwu C.	30,000.00	30,000.00
665	Joseph Umesiama	5,000.00	0.00
666	Chukwukadia Ijeoma	127,000.00	0.00
	Sub-Total Personal Advances	**320,641,423.82**	**342,928,319.22**
	Grand Total	**322,605,238.82**	**344,301,359.22**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	2,362,614.48	0.00	2,362,614.48	2,362,614.48
	Value Added Tax (VAT)	2,174,432.39	0.00	2,174,432.39	2,174,432.39
	Withholding Tax (WHT)	2,950,057.19	0.00	2,950,057.19	2,950,057.19
	Education ley	714,460.00	0.00	714,460.00	71,460.00
	Sub-Total Unremitted Taxes	**7,558,560.00**	**0.00**	**7,558,560.00**	**7,558,560.00**
15.2	**UNREMITTED DEDUCTIONS:**				
	NULGE Union Dues	2,957,983.51	0.00	2,957,983.51	2,957,983.1
	NULGE Welfare	0.00	0.00	0.00	0.00
	Staff Welfare Scheme	183,900.00	0.00	183,900.00	183,900.00
	MHWU	1,881,927.96	0.00	1,881,927.96	1,881,927.96
	NANNM	246,662.42	0.00	246,662.42	246,662.42
	SWA Dues	90,700.00	0.00	90,700.00	90,700.00
	Finance Dues	9,600.00	0.00	9,600.00	9,600.00
	SSWA/SA Dues	(457,000.00)	0.00	(457,000.00)	(457,000.00)
	Health Dues	18,250.29)	0.00	18,250.29)	18,250.29)
	Agric. Dues	664,680.00)	0.00	664,680.00)	664,680.00)
	Sub-Total unremitted Deductions from Salary	**5,596,704.18**	**0.00**	**5,596,704.18**	**5,596,704.18**
	Grand Total Unremitted Deductions	**13,155,268.24**	**0.00**	**13,155,268.24**	**13,155,268.24**

16	**DEPOSITS:**		
		2018 ₦'m	**2017 ₦'m**
	Unclaimed Salary	3,595,458.06	3,595,458.06
	Unclaimed/Returned Cheque	34,438.00	34,438.00
	Recovery (PTF and Others)	(246,880.75)	(246,880.75)
	Political Appointees	172,724.00	172,724.00
	National Housing Fund	124,551.97	124,551.97
	National Housing loan	12,689.14	12,689.14
	Unclaimed Leave Allowance	109,593.00	109,593.00
	LUGRD	600,00.00	600,00.00
	Total Deposits	**4,402,573.42**	**4,402,573.42**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	68,984,419.80	26,386,099.60	4,863,652.33	39,556,594.16	**139,790,765.89**
2	February	31,540,468.06	29,386,099.60	4,863,652.33	39,556,594.16	**105,346,814.15**
3	March	32,343,632.09	26,386,099.60	4,863,652.33	39,556,594.16	**103,149,978.18**
4	April	36,637,437.49	29,386,099.60	4,863,652.33	39,556,594.16	**110,443,783.58**
5	May	3,296,199.17	26,386,099.60	4,863,652.33	39,556,594.16	**74,102,545.26**
6	June	38,328,325.25	29,386,099.60	4,863,652.33	39,556,594.16	**112,134,671.34**
7	July	600,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**71,406,346.09**
8	August	39,136,747.34	29,386,099.60	4,863,652.33	39,556,594.16	**112,943,093.43**
9	September	80,435,945.97	26,386,099.60	4,863,652.33	39,556,594.16	**151,242,292.06**
10	October	36,807,791.77	29,386,099.60	4,863,652.33	39,556,594.16	**110,614,137.86**
11	November	122,004,209.37	26,386,099.60	4,863,652.33	39,556,594.16	**192,810,555.46**
12	December	67,938,456.71	29,386,099.60	4,863,652.33	39,556,594.16	**141,744,802.80**
	Total	**558,053,633.02**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,443,729,786.10**

SUPPLEMENTARY NOTE 2

2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	118,100.00	452,500.00
	February	82,100.00	687,600.00
	March	111,500.00	849,750.00
	April	142,000.00	685,400.00
	May	83,000.00	674,700.00
	June	132,900.00	694,200.00
	July	99,000.00	6,563,849.73
	August	12,000.00	276,050.00
	September	14,900.00	53,000.00
	October	20,100.00	0.00
	November	5,700.00	0.00
	December	37,800.00	0.00
	Total	**859,100.00**	**12,021,049.73**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF OWERRI NORTH

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Owerri North Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements

b. Statement 2 --- Statements of Assets and Liabilities
c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Owerri North Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Owerri North Local Government To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of the Owerri North Local Government as at 31st December, 2018, the result of its operations and cash flows for the year ended 31st December, 2018.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON

THE ACCOUNTS OF OWERRI NORTH LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Owerri North Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

x. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

xi. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

xii. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements ofOwerri North Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Owwerri North Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
2,860,000,000.00	Statutory Allocation from JAAC	1	1,465,465,230.62	846,372,382.59
12,000,000.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
	Internally Generated Revenue	3		
8,000,000.00	Capitation Rate		0.00	0.00
92,600,000.00	Property Rate		1,335,000.00	1,966,270.00
290,600,000	Licenses, Fines, Fees and Royalty		3,781,050.00	4,830,700.00
39,000,000.00	Earnings from Commerce		0.00	461,500.00
0.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
1,034,000,000.00	Miscellaneous		234,385.03	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.000
4,336,200,000.00	**Total IGR**		0.00	0.00
	Total Inflow from Operating Activities (A)		1,470,815,665.65	853,630,852.58
	Payments:			
838,964,350	Personnel Cost	5	806,209,471.74	662,084,711.24
82,760,000.00	Overhead Cost	6	51,582,070.44	104,543,094.31
3,175,881,829.00	Sec. Vote	7	19,962,000.00	6,940,000.00
0.00	Integrated Farm Projects	8	110,000.00	402,000.00
0.00	Capital Expenditure	9	592,841,259.24	96,975,248.70
0.00	Interest Payment		0.00	0.00
4,097,606,179.00	**Total Outflow from Operating Activities (B)**		**1,470,704,801.42**	**870,945,054.25**
238,593,821.00	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**110,864.23**	**(17,314,201.67)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00

0.00	Purchase of Financial Market Instruments		0.00	0.00
0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		110,86423	**(17,314,201.66)**
0.00	**Cash and its Equivalent as at 1/1/18**		**4,977,658.34**	**22,291,860.01**
0.00	**Cash and its Equivalent as at 31/12/18**		**5,088,522.57**	**4,977,658.34**

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	3,990,441.73	248,779.52
Bank	11	1,098,080.84	4,728,878.82
Total Liquid Assets (A)		**5,088,522.57**	**4,977,658.34**
Investments and Other Cash Assets			
Salary Advance	12	0.00	0.00
Imprest	13	33,205,000.00	27,070,000.00
Service Advance	14	444,257,883.42	353,006,965.39
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**477,359,703.42**	**380,076,956.39**
TOTAL ASSETS C = (A + B)		**482,551,405.99**	**385,054,614.73**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		427,456,901.34	330,063,290..08
Unremitted Deductions	15	15,673,448.55	15,673,448.55
Capital Development Funds		0.00	0.00
Trust and Other Public Funds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**443,130,349.89**	**345,736,738.29**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)		**0.00**	**0.00**
OTHER LIABILITIES			
Deposits	16	39,421,056.10	39,317,876.10
Total Other Liabilities (F)		39,421,056.10	39,317,876.10
TOTAL LIABILITIES G = (D + E +F)		**482,551,405.99**	**385,054,614.73**

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m	0.00	Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
341,575,893.74	**OPENING BALANCE 1/1/18**		**330,063,290.08**	**0.00**	**0.00**	**0.00**	**(330,063,290.08)**
	ADD REVENUE:						
	ALLOCATIONS						
846,372,382.58	Statutory Allocation from JAAC	1	1,465,465,230.62	2,860,000,000.00	2,860,000,000.00	0.00	1,394,534,769.38
	State Government IGR	2		12,000,000.00	12,000,000.00	0.00	12,000,000.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
30,000.00	Capitation Rate		0.00	8,000,000.00	8,000,000.00	0.00	8,000,000.00
1,988,070.00	Property Rate		0.00	92,600,000.00	92,600,000.00	0.00	91,265,000.00
3,200,400.00	Licenses, Fines, Fees and Royalty		1,335,000.00	290,600,000	290,600,000	0.00	286,818,950.00
2,040,000.00	Earnings from Commerce		3,781,050.00	39,000,000.00	39,000,000.00	0.00	39,000,000.00
0.00	Rent on Local Govt. Property			0.00	0.00	0.00	0.00
0.00	Interest and Repayment			0.00	0.00	0.00	0.00
0.00	Dividends			0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement			0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		**234,385.03**	1,034,000,000.00	1,034,000,000.00	0.00	1,033,765,614.97
7,258,470.00	**Total Internally Generated Revenue**		**5,350,435.03**			0.00	
0.00	**Other Revenue Sources of the Local Govt.**	4		0.00	0.00	0.00	0.00
1,195,206,746.32	**Total Revenue (A)**		**1,800,878,955.73**	**4,336,200,000.00**	**4,336,200,000.00**	0.00	**2,535,321,044.27**
	EXPENDITURE						
662,084,711.26	Salaries and Wages	5	806,209,471.74	838,964,350.00	838,964,350	0.00	32,754,878.26
96,875,494.28	Overhead Cost	6	55,665,923.40	82,760,000.00	82,760,000.00	0.00	27,074,076.60
106,183,250.70	Capital Expenditure	9	511,546,659.56	3,175,881,829.00	3,175,881,829.00	0.00	2,664,335,169.75
865,143,456.24	**Total Expenditure (B)**		**1,373,422,054.40**	**4,097,606,179.00**	**4,097,606,179.00**	**0.00**	**2,724,184,124.61**
330,063,290.08	**OPERATING BALANCE**		**427,456,901.34**	**238,593,821.00**	**238,593,821.00**	0.00	**188,863,080.34**
	APPROPRIATIONS/TRANSFERS						
330,063,290.08	Transfer to Capital Development Fund		**427,456,901.34**	**238,593,821.00**	**238,593,821.00**	0.00	**188,863,080.34**
330,063,290.08	Closing Balance		**427,456,901.34**	**238,593,821.00**	**238,593,821.00**	0.00	**188,863,080.34**

OWERRI NORTH LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
3,172,558.07	**Opening Balance**		**227,052,597.45**	**0.00**	**0.00**	**0.00**	**(227,052,597.45)**
	ADD REVENUE						
330,063,290.08	**Transfer From Consolidated Revenue Fund**		427,456,901.34	0.00	0.00	0.00	427,456,901.34
	Aid and Grants		0.00				
	External Loans		0.00				
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0000	0.0	0.0	0.0	0.0
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
333,235,848.15	**TOTAL REVENUE**		**654,509,498.79**	0.00	0.00	0.00	**654,509,498.79**
	LESS CAPITAL EXPENDITURE						
106,183,250.70	**Capital Expenditure Sector**	9	511,546,659.25	3,175,881,829.00	3,175,881,829.00	0.00	2,664,335,169.74
	OTHER CAPITAL PAYMENTS						
	Repayments Internal Loans		0.00	0.00	0.00	0.00	0.00
	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
106,183,250.70	**TOTAL CAPITAL EXPENDITURE**		511,546,659.25	3,175,881,829.00	3,175,881,829.00	0.00	2,664,335,169.74
0.00	Adjustments for Movements in Public Debts			0.00	0.00	0.00	0.00
227,052,597.45	**Closing Balance**		142,962,839.54				

OWERRI NORTH LOCAL GOVERNMENT COUNCIL
NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,465,465,230.62	2,860,000,000.00	1,394,534,769.38	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	60,000,000.00	60,000,000.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	525,000,000.00	525,000,000.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,465,465,230.62**	**3,445,000,000.00**	**1,979,534,769.38**	
	VALVE ADDED TAX:					
	Share of Value Added Tax		0.00	290,000,000.00	290,000,000.00	
	Total Value Added Tax		**0.00**	**290,000,000.00**	**290,000,000.00**	

	DETAILS	2018			
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m	ACTUAL ₦'m
2	**B - STATE GOVT. INTERNALLY GEN. REVENUE**				
	Share of State Government Internally Generated Revenue	0.00	**12,000,000.00**	**12,000,000.00**	0.00
	Total State Government Internally Generated Revenue	0.00	**12,000,000.00**	**12,000,000.00**	0.00
3	**C -INTERNALLY GENERATED REVENUE:**				
3.1	**CAPITATION RATE:**				
	Current Capitation/Development Rate	0.00	6,000,000.00	6,000,000.00	
	Arrears of Capitation Rate	0.00	2,000,000.00	2,000,000.00	
	Sub-Total Capitation Rate	0.00	**8,000,000.00**	**8,000,000.00**	
3.2	**PROPERTY RATE:**				
	Current Property/Tenement Rate	1,335,000.00	36,000,000.00	34,665,000.00	
	Commercial Buildings	0.00	40,000,000.00	40,000,000.00	
	Filling Stations	0.00	3,000,000.00	3,000,000.00	
	Commercial Banks	0.00	0.00	0.00	
	Communication Mast	0.00	3,600,000.00	3,600,000.00	
	Arrears of Property Rate	0.00	10,000,000.00	10,000,000.00	
	Sub-Total Property Rate	**1,335,000.00**	**92,600,000.00**	**91,265,000.00**	
3.3	**LICENSES, FINES AND FEES**				
	Towing of Vehicles Fees	0.00	3,500,000.00	3,500,000.00	
	Obstruction and Nuisance Fees	0.00	3,000,000.00	3,000,000.00	
	Bicycle License Fess	0.00	100,000.00	100,000.00	
	Liquor License (Wine/ Beer)	0.00	20,000,000.00	20,000,000.00	

	Native Liquor License	0.00	800,000.00	800,000.00	
	Wheelbarrow License Fees	0.00	100,000.00	100,000.00	
	Native Tobacco License	0.00	100,000.00	100,000.00	
	Squatter/ Hawkers Permit	0.00	5,050,000.00	5,050,000.00	
	Buses/Commercial Vehicles Emblems(various)	0.00	13,000,000.00	13,000,000.00	
	Registration of Buses/Commercial Vehicles	1,040,900.00	5,000,000.00	13,959,100.00	
	Operational Business Permit	0.00	5,000,000	5,000,000	
	Motorcycle License Fees	0.00	100,000.00	100,000.00	
	Eating House License Fees	0.00	1,000,000.00	1,000,000.00	
	Kiosk License Fees	0.00	20,000,000.00	20,000,000.00	
	Bakery House License Fees	0.00	500,000.00	500,000.00	
	Hotel Fees, Guest House, Suites, Bus. Premises Reg. Fees	0.00	100,000.00	100,000.00	
	Auctioneers License Fees	0.00	12,000,000.00	12,000,000.00	
	Canon Shooting License Fees	0.00	2,000,000.00	2,000,000.00	
	Customary Marriage Registration Fees	140,000.00	12,000,000.00	11,860,000.00	
	Learning Driving Text Fees	0.00	2,000,000.00	2,000,000.00	
	Registration of Commercial Vehicle	0.00	5,000,000.00	5,000,000.00	
	Control of Noise Permit	0.00	500,000.00	500,000.00	
	Slaughter Fees	0.00	1,000,000.00	1,000,000.00	
	Naming of Street Registration Fees (Various)	10,000,.00	10,500,000.00	10,490,000.00	
	Abattoir Fee	0.00	1,000,000.00	1,000,000.00	
	Radio/Television License Fees	0.00	500,000.00	500,000.00	
	Clubs,Cultural and Social Organization Registration Fees	0.00	500,000.00	500,000.00	
	Identification/Oath Fees	200,000.00	7,500,000.00	7,299,500.00	
	Cattle Dealers	0.00	1,000,000.00	1,000,000.00	
	Earning from Environmental Sanitation Services	0.00	800,000.00	800,000.00	
	Cold Room License Fee	0.00	1,000,000.00	1,000,000.00	
	Registration of Birth and Death	63,200.00	1,500,000.00	1,436,800.00	
	Dispensary/Maternity Fees	2,121,450.00	9,000,000.00	6,878,550.00	
	Drug Revolving Fees	0.00	1,000,000.00	1,000,000.00	
	Butchers Licences Fees	0.00	1,600,000.00	1,600,000.00	
	Registration of Contractors Fees	0.00	5,000,000.00	5,000,000.00	
	Tender Fees	0.00	10,000,000.00	10,000,000.00	
	Building Plan Checking fees	120,000.00	3,000,000.00	2,880,000.00	
	Sand Dredging Fees	0.00	15,000,000.00	15,000,000.00	
	Security Organization License Fees	0.00	100,000.00	100,000.00	
	Food Processing/Kernel CrackingMachine Fees	0.00	100,000.00	100,000.00	
	Presentation of Eze Elect	35,000.00	0.00	(35,000.00)	
	Patent Medicine Store Fees	0.00	200,000.00	200,000.00	
	Kindergarten Fee	0.00	200,000.00	200,000.00	
	Palm Oil Producing License Fees	0.00	100,000.00	100,000.00	
	Ingredient Grinding License Fees	0.00	100,000.00	100,000.00	
	Painting Spraying and Sign Writing Workshop Fees	0.00	1,000,000.00	1,000,000.00	
	Welding Machine License Fees	0.00	1,000,000.00	1,000,000.00	
	Electronics Radio/Television Workshop License Fees	0.00	1,000,000.00	1,000,000.00	
	Canteen Proceeds	0.00	100,000.00	100,000.00	
	Wood Making and Carpentry Workshop License Fees	0.00	200,000.00	200,000.00	
	Battery Charger License Fees	0.00	100,000.00	100,000.00	
	Printing Press License Fees	0.00	1,200,000.00	1,200,000.00	
	Vulcanizer License Fees	0.00	100,000.00	100,000.00	
	Panel Beater License Fees	0.00	1,000,000.00	1,000,000.00	
	Motor Spare Parts License Fees	0.00	2,000,000.00	2,000,000.00	
	Clock/Watch Repair License Fees	0.00	50,000.00	50,000.00	
	Temporary Booth/ Closuse of street Permit	0.00	1,000,000.00	1,000,000.00	

	Motor Mechanical Workshop License Fees	0.00	3,000,000.00	3,000,000.00	
	Building Material License Fees	0.00	20,000,000.00	20,000,000.00	
	Surface Kerosene Tank License Fees	0.00	100,000.00	100,000.00	
	Photocopying and Document Service LicenseFees	0.00	100,000.00	100,000.00	
	Block Making with Machine License Fees	0.00	1,000,000.00	1,000,000.00	
	Pound fee and Sales of Stray Animals	0.00	5,00,000.00	5,00,000.00	
	Hair Dressing/Barbing Salon License Fees	0.00	200,000.00	200,000.00	
	Cementry Fee	0.00	700,000.00	700,000.00	
	Tailoring/Dress Making Workshop Fees	0.00	200,000.00	200,000.00	
	Laundary and Dry Cleaners Registration Fees	0.00	100,000.00	100,000.00	
	Advertisement License Fees	0.00	10,000,000.00	10,000,000.00	
	Sales of Unserviceable Stores License Fees	0.00	200,000.00	200,000.00	
	Hire Charges/Heavy Equipment Fees	0.00	2,000,000.00	2,000,000.00	
	Commercial Vocational Institute	0.00	200,000.00	200,000.00	
	Survey and Plot Fees	0.00	200,000.00	200,000.00	
	Approved Building Plan Fees	0.00	10,000,000.00	10,000,000.00	
	Cash Wash Depot Fees	0.00	100,000,00.00	100,000,00.00	
	Customary Right of Occupancy Fees	50,000.00	10,000,000.00	10,000,000.00	
	Advert Rate Fees	0.00	10,000,000.00	10,000,000.00	
	Property Ownership /Building Registration Fee	0.00	15,000,000.00	15,000,000.00	
	Sub-Total Licenses, Fines and Fees	**3,781,050.00**	**290,600,000.00**	**286,818,950.00**	
3.4	**EARNINGS FROM COMMERCE:**				
	Market Toll/ Stallage Fees	0.00	13,000,000.00	13,000,000.00	
	Motor Park Toll	0.00	5,000,000.00	5,000,000.00	
	Shops/Shopping Centre Fees	0.00	5,000,000.00	5,000,000.00	
	Cattle Market Fees	0.00	5,000,000.00	5,000,000.00	
	Slaughter House Fees	0.00	2,000,000.00	2,000,000.00	
	Earnings from Transport Services	0.00	1,500,000.00	1,500,000.00	
	Earnings from Industrial Undertakings	0.00	5,000,000.00	5,000,000.00	
	Earnings from Agricultural Undertakings	0.00	2,000,000.00	2,000,000.00	
	Earnings from Sales of Water with Tankers	0.00	5,00,000.00	5,00,000.00	
	Earnings from Commercial Undertakings	0.00	0.00	0.00	
	Sub-Total Earnings from Commerce	**0.00**	**39,000,000.00**	**39,000,000.00**	
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**				
	Rent on Local Government Quarters	0.00	0.00	0.00	
	Rent on Other Local Government Buildings	0.00	0.00	0.00	
	Rent on Other Local Government Landed Property	0.00	0.00	0.00	
	Land Rent Under the Use Act	0.00	0.00	0.00	
	Sub-Total Rent on Local Government Property	**0.00**	**0.00**	**0.00**	
3.6	**INTEREST/REPAYMENTS AND DIVIDENDS:**				
3.6.1	**INTEREST/REPAYMENTS:**				
	Interest on Repayment of Motor Vehicle Loan/Advance	**0.00**	**0.00**	**0.00**	
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00	
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00	
	Interest on Saving Accounts	0.00	0.00	0.00	
	Interest on Fixed Deposits	0.00	0.00	0.00	
	Others	0.00	0.00	0.00	
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**	
3.6.2	**DIVIDENDS:**				

	Dividends on Stocks	0.00	0.00	0.00	
	Dividends on Shares	0.00	0.00	0.00	
	Others	0.00	0.00	0.00	
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**	
	Grand Total Interest/Repayments and Dividends	0.00	0.00	0.00	
3.7	**GRANTS/AID AND REIMBURSEMENTS:**				
3.7.1	**INTERNAL AID/GRANTS:**				
	Grants from Federal Government	0.00	0.00	0.00	
	Grants from State Government	0.00	0.00	0.00	
	Others Grants	0.00	0.00	0.00	
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**	
3.7.2	**REIMBURSEMENTS:**				
	Re-imbursement	0.00	0.00	0.00	
	Others	0.00	0.00	0.00	
	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**	
	Grand Total Grants/Aid and Re-imbursements	0.00	0.00	0.00	
3.8	**MISCELLANEOUS REVENUE:**				
	Recovery of Losses and Overpayments	234,385.03	4,000,000,000.00	3,765,614.97	
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00	
	Unclaimed Deposits- Salaries and Allowances	0.00	10,000.000.00	10,000,000.00	
	Sales of Publications, Maps and Plans	0.00	0.00	0.00	
	Hiring of Chairs and Canopies	0.00	0.00	0.00	
	Others (Miscellaneous)	0.00	20,000.000.00	20,000.000.00	
	Internal Loans	0.00	1,000,000,000.00	1,000,000,000.00	
	Sub-Total Miscellaneous Revenue	**234,385.03**	**1,034,000,000.00**	**1,033,765,614.97**	
	Grand Total Internally Generated Revenue	**5,350,435.03**	**1,464,200,000.00**	**1,458,849,564.97**	
4	**OTHER REVENUE SOURCES:**				
	Surplus from Sales of Government Property	0.00	0.00	0.00	
	Others	0.00	0.00	0.00	
	Total OTHER REVENUE SOURCES:	**0.00**	**0.00**	**0.00**	
5	**PERSONNEL COST:**				
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**				
	The Executive	6,749,255.52	25,841,950.00	19,092,694.48	
	The Legislative	13,060,620.93	27,322,100.00	14,261,479.07	
	Community Government Councils	0.00	50,000,000.00	50,000,000.00	
	Sub-Total Consolidated Revenue Fund Charges	**19,809,876.45**	**103,164,050.00**	**83,354,173.55**	
5.2	**PERSONNEL EMOLUMNET:**				
	Administration	103,114,370.00	226,819,842.00	118,705,472.00	
	Finance	38,279,520.99	68,845,720.00	30,565,199.01	
	Medical and Health	152,529,859.33	194,542,758.00	42,012,898.67	
	Planning Research and Statistics	11,424,754.86	31,917,490.00	20,492,735.14	

	Agricultural and Natural Resources	33,029,548.81	102,053,840.00	69,024,291.19	
	Works, Transport and Housing	17,691,436.70	59,036,840.00	41,345,043.30	
	Information, Education and Social Welfare	8,061,181.41	52,584,170.00	44,522,988.59	
	Salaries and Allowances of Primary Education Teachers and Members of Council Of Traditional Rulers	410,997,023.19	0.00	410,997,023.36	
	Sub-Total Personnel Cost	**780,127,695.29**	**735,800,300.00**	**45,327,395.29**	
5.3	**MISCELLANEOUS:**				
	Adult Instructors/Casual Workers	3,548,700.00	1,500,000.00	(2,048,700.00)	
	NYSC Corp Member	1,640,000.00	2,000,000.00	360,000.00	
	N.S.C.D.C	0.00	2,500,000.00	2,500,000.00	
	Ozururimo Festival	0.00	1,000,000.00	1,000,000.00	
	Government House Officials	0.00	1,000,000.00	1,000,000.00	
	Donation and Grants	0.00	1,500,000.00	1,500,000.00	
	Vigilante	0.00	2,000,000.00	2,000,000.00	
	JAAC Administration	0.00	6,500,000.00	6,500,000.00	
	National /Children Day Celebration	0.00	2,000,000.00	2,000,000.00	
	Youth Mobilization	0.00	500,000.00	500,000.00	
	Poverty Alleviation and Handicapped /Disabled Destitute	0.00	2,000,000.00	2,000,000.00	
	Budget Implementation/Capital Project monitoring	0.00	4,000,000.00	4,000,000.00	
	State Security Services (SSS)/Police	0.00	2,000,000.00	2,000,000.00	
	August Meeting/Imo Women Day Celebration	0.00	2,000,000.00	2,000,000.00	
	National Literacy Day Celebration	0.00	500,000.00	500,000.00	
	Armed Forces Remembrance Day Celebration	0.00	500,000.00	500,000.00	
	Community Social Development Prospects (CSDP)	0.00	3,000,000.00	3,000,000.00	
	Heartland Parasoccer Youth Sport Club	0.00	2,000,000.00	2,000,000.00	
	Peace Corps /Orientation Staff/IRROMA Staff	0.00	1,000,000.00	1,000,000.00	
	NEPAD	0.00	1,000,000.00	1,000,000.00	
	RAMP (ROAD Access Mobility Programmed)	0.00	500,000.00	500,000.00	
	Sport Activities and Other Competition	0.00	2,000,000.00	2,000,000.00	
	New Yam Festival/ Other Competition	0.00	1,000,000.00	1,000,000.00	
	Others	1,083,200.00	4,000,000.00	2,916,800.00	
	Total Miscellaneous	**6,271,900.00**	**45,000,000.00**	**38,728,100.00**	
5.4	**PERSONNEL ANALYSIS:**				
	Total Number of Employees at the Beginning of the Year				
	Total Number of Employees Employed in the Year				
	Total Number of Employees Retired/Transferred or Left During the Year				
	Total Number of Employees at the End of the Year				
6	**OVERHEAD COST:**				
6.1	**OVERHEAD COSTS BY FUNCTION:**				
	Travel and Transport	4,390,000.00	4,700,000.00	310,000.00	
	Utility Services	0.00	200,000.00	200,000.00	
	Telephone and Postal Services	0.00	100,000.00	100,000.00	
	Stationery and Printing	1,093,000.00	5,000,000.00	3,907,000.00	
	Maintenance of Office Furniture and Equipment	0.00	5,100,000.00	5,100,000.00	
	Maintenance of Vehicle and Capital Assets	1,028,900.00	5,400,000.00	4,371,100.00	

	Consultancy and Professional Services	0.00	600,000.00	600,000.00	
	Training, Staff Development and Welfare	0.00	10,000,000.00	10,000,000.00	
	Entertainment and Hospitality	3.661,900.00	3,200,000.00	(461,900.00)	
	Miscellaneous Expenses	4,775,952.77	600,000.00	4,175,952.77	
	Provision of Service Materials	573,300.00	2,860,000.00	2,286,700.00	
	Essential Services and ISJAAC Administration	40,142,870.63	0.00	40,142,870.63	
	Total Overhead Cost By Function	**55,665,923.40**	**37,760,000.00**	**17,905,923.40**	
	Previous Year';s Retired Advances	4,083,852.96	0.00	4,083,852.96	
	Grand Total Over Head Cost By Function	**51,582,070.44**	**37,760,000.00**	**13,822,070.44**	
6.2	**OVERHEAD COSTS BY SECTORS (DEPARTMENT:**				
	The Council	6,650,000.00	10,300,000.00	7,860,000.00	
	Administration	3,250,000.00	7,460,000.00	4,210,000.00	
	Finance	**1,220,500.00**	4,400.000.00	**3,179,500.00**	
	Medical and Health	2,450,523.00	3,800,000.00	1,349,477.00	
	Planning Research and Statistics	0.00	2,300,000.00	2,300,000.00	
	Agricultural and Natural Resources	0.00	3,400,000.00	3,400,000.00	
	Works, Transport and Housing	3,000,000.00	4,500,000.00	1,500,000.00	
	Information, Education and Social Welfare	102,029.77	1,600,000.00	1,479,970.23	
	Essential Services and ISJAAC Administration	40,142,870.63	0.00	40,142,870.63	
	Total Overhead Cost by Sector (Department)	**55,665,923.40**	**37,760,000.00**	**17,905,923.40**	
7	**SECURITY VOTE**				
	Sub-Total	19,962,000.00	0.00	19,962,000.00	
8	**INTEGRATED FARM PROJECTS**				
	Sub-Total	110,000.00	0.00	110,000.00	
9	**CAPITAL EXPENDITURE:**				
	Purchase of Motor Vehicle	5,500,000.00	160,000,000.00	**154,500,000.00**	
	Rehabilitation /Grading of Roads	58,395,000.00	1,250,000,000.00	**1,211,605,000.00**	
	Agricultural Project	0.00	124,000,000.00	124,000,000.00	
	Other Capital Project	13,115,400.30	1,641,881,829.00	1,641,881,829.00	
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26	
	Total Capital Expenditure	**511,546,659.56**	**3,175,881,829.00**	**2,697,450,569.74**	
	Unretired Advances on Projects	**81,294,599.68**	**0.00**	**81,294,599.68**	
	Grand Total Capital Expenditure	**592,841,259.24**	**3,175,881,829.00**	**2,583,040,569.76**	

	LIQUID ASSETS:			**2108**	**2017**
	CASH BALANCE:				
10	Cash-at-Hand			3,990,441.73	248,779.52
	Sub-Total Cash			**3,990,441.73**	**248,779.52**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account Number**		
	1. zenith Bank Plc	Project Account	1014724889	83,758.05	2,535,862.80
	2. Eco Bank Plc		1333003114	139,316.94	139,316.94
	3. key Stone Bank Plc	Ow. North L/Govt-Salary	1001167910	8,164.96	2,036,520.53
	4.. Eco Bank Plc		1333059829	4,932.92	4,932.92
	5. key Stone Bank Plc		1006588547	11,132.92	11,132.92
	6.First Bank Plc		20114097370	1,092.23	1,092.23
	7. zenith Bank Plc	Owerri North Local Govt	1012257370	874.23	1,092.23
	8.Unity Bank Plc	Ow. North –Imo Rural Road Project.	0030579969	1,182.33	
	9. Zenith Bank Plc	Salary Account	1015555819	847,626.26	
	Sub-Total Bank			1,098,080.84	4,728,878.82
	Grand Total Liquid Assets:			**5,088,522.57**	**4,977,658.34**

12	**SALARY ADVANCE**		
	Salary Advance	0.00	0.00
	Sub-Total Salary Advance	**0.00**	**0.00**
13	**IMPREST:**		
1	HON. LAW MADU	2,438,000.00	803,000.00
2	UCHEHARA CHUKS	300,000.00	300,000.00
3	MAXIMIAN IWUEZE	50,000.00	50,000.00
4	NNEKA G.K	2,147,000.00	2,147,000.00
5	EMENIKE H.O	50,000.00	50,000.00
6	OSUJI BASIL	550,000.00	50,000.00
7	OKPARA CHUKWUEMEKA	20,000.00	20,000.00
8	OVUIKE H.O	390,000.00	390,000.00
9	HON. OFURUM KELECHI	2,700,000.00	2,700,000.00
10	HON. (MRS.) OPARA AGNES	350,000.00	350,000.00
11	HON.IBEAWUCHI NWANERI	3,350,000.00	350,000.00
12	NJOKU GREG	125,000.00	125,000.00
13	ANYANWU LILIAN	50,000.00	50,000.00
14	HON. ANYAEGBU VITALIS	120,000.00	120,000.00
15	EKE KINGSLEY	685000.00	685000.00
16	CHUKWUKA H.C	430,000.00	430,000.00
17	ANYANWU EMELDA	685,000.00	685,000.00
18	JUDE JIEME	610,000.00	610,000.00
19	EKWUBIRI JOHN	625,000.00	625,000.00
20	AZUATALAM R.U	655,000.00	655,000.00
21	P.O IHEZURUIKE	200,000.00	200,000.00
22	OLEDINMA EDITH	300,000.00	300,000.00
23	EGBULONU R.B.A	340,000.00	340,000.00
24	ENGR. C.C. OLOLO	2,850,000.00	2,850,000.00
25	CHUKWU C.N	430,000.00	430,000.00
26	HON. NDIDI IHEME	1,000,000.00	1,000,000.00
27	Amadi K.I. (DAGS)	250,000.00	250,000.00
28	Barr. Innocent Anuebunwa (DAGS)	600,000.00	600,000.00
29	S.N. Nnanyere (TR)	1,640,000.00	640,000.00
30	E.O. Emenike (HPM)	400,000.00	400,000.00
31	IjeomaOkorie (Ag. HPM)	50,000.00	50,000.00
32	Okafor M.N. I/A	325,000.00	325,000.00
33	Ashakonye Joy (HOD Health)	325,000.00	325,000.00
34	Nwokocha Prince (Cashier)	325,000.00	325,000.00
	TOTAL IMPREST	**33,205,000.00**	**27,070,000.0**
14	**SERVICE ADVANCE**		
14.1	**INTEGEATED FARM PROJECT:**		
	1. Eke Kingsley .A.	110,000.00	0.00
	Sub-Total Integrated Farm Project	110,000.00	0.00
14.2	**CHAPEL PROJECTS:**		
	1. Hon. Ofurum Kelechi	13,500,000.00	0.00
	Sub-Total Chapel Projects	**13,500,000.00**	**0.00**
14.3		**2018**	**2017**

	GRADING OF RURAL ROADS:		
	1. Engr. Egbulonu R.B.A	100,910,000.00	
	2. Hon. Ofurum Kelechi	13,500,000.00	
	Sub-Total Grading Rural of Roads	**114,400,000.00**	**0.00**
14.4	**RENOVATION OF BUILDING**		
	Sub-Total Renovation of Building		
14.5	**PERSONAL ADVANCES:**		
1	OBICHERE B.S.C	210,950.00	210,950.00
2	CHIEF MIKE OHIRI (SUP.WORKS)	1,076,000.00	1,076,000.00
3	CHUKS CHUKWUEKE	460,000.00	460,000.00
4	HILARY OPARA (SUP. EDU.)	460,000.00	460,000.00
5	G.I. ABALEKE (SUP. HEALTH)	460,000.00	460,000.00
6	MRS. ACHILIKE (CHAIRPERSON)	100,000.00	100,000.00
7	IHEANACHO F.C. (CON. SEC)	29,800.00	29,800.00
8	AYOZIE C.	95,000.00	95,000.00
9	CHRIS NJOKU	50,000.00	50,000.00
10	OGU I.I	29,000.00	29,000.00
11	NDUNAGUM VIVIAN	38,000.00	38,000.00
12	IKE PAULINUS	30,000.00	30,000.00
13	AMAEZE ACHILIKE	50,000.00	50,000.00
14	PET EMENOGU	3,424,000	3,424,000
15	OSUJI MARTIN	149,300.00	149,300.00
16	HYACIENT ANYANWU	7,000.00	7,000.00
17	MRS. KANU	16,000.00	16,000.00
18	AKU T.N	270,000.00	270,000.00
19	OHUWAUMOA AKUNNA	6,000.00	6,000.00
20	MADU MERCY C.	193,000.00	193,000.00
21	IMPEY GODWIN	35,000.00	35,000.00
22	OPARA L.N	25,000.00	25,000.00
23	MRS CHIKWEM O.O	55,000.00	55,000.00
24	ATUMA LIVINUS	48,000.00	48,000.00
25	UCHENNA NDUBUISI	325,000.00	325,000.00
26	UZONDU P.N.C	321,500.00	321,500.00
27	OLEDIMMA EDITH	2,240,000.00	2,240,000.00
28	MMANU PHIL	390,000.00	390,000.00
29	MADU JUDE U	43,000.00	43,000.00
30	UZOUKWU L.N. (W.D.O)	1,198,500.00	1,198,500.00
31	ELEZIANYA CHIOMA (INFO)	2,173,500.00	2,173,500.00
32	NJOKU JUDE.A	162,000.00	162,000.00
33	MBA OLIVER (M.T.O)	558,284.00	558,284.00
34	AJAEMU EDITH	286,000.00	286,000.00
35	OKAFOR KEVIN (WORKS DEPT.)	84,380.00	84,380.00
36	NWADIKE I.O (AUDITOR)	110,819.94	110,819.94
37	MR. JUDE JIEME	240,000.00	1,240,000.00
38	BARRI. IWU C.M	2,384,770.00	2,384,770.00
39	ALOZIE EUCHARIA (CON.SEC.)	205,500.00	205,500.00
40	CHUKWU BETTER N.(O/C STORE)	1,295,000.00	1,295,000.00
41	JANE FRANCIS EGUZORIBE	1,023,000.00	1,023,000.00
42	EKEOPAR E.C	2,126,000.00	2,126,000.00
43	ENGR. FRANKLINE ONYEANAM	1,774,049.58	1,774,049.58
44	OSUAGWU C.O. (H.O.D. WORKS)	1.123,600.00	1.123,600.00

45	ENGR. EGBULONU R.B.A	3,750,525.00	3,750,525.00
46	UGBAJA C.U.(H.P.M)	920,000.00	920,000.00
47	OGBUEHI VICTOR A.A	86,000.00	86,000.00
48	OPARA B.N	36,400.00	36,400.00
49	ANYANWY EMELDA	871,000.00	871,000.00
50	OZOEMENAM IFEANYI	13,000.00	13,000.00
51	NJOKU BEST MARIS	330,000.00	330,000.00
52	NDULOR C. A. (CHIEF CON. SEC.)	803,500.00	803,500.00
53	UGWULEBO CHINYERE	330,000.00	330,000.00
54	DR. ERIC OGWO	1,300,000.00	1,300,000.00
55	ENGR. CHUKS OLOL	3,900,000.00	3,900,000.00
56	EJIOFOR JODEPHINE KANAYO	20,000.00	20,000.00
57	ANYANWU C.C.	55,000.00	55,000.00
58	EKE NJOKU R.C. (HOD PRS)	5,134,500.00	5,134,500.00
59	MADUBA FLORIENCE	805,000.00	805,000.00
60	CHIOMA RAYMOND	50,000.00	50,000.00
61	ELEE GERALDINE	80,000.00	80,000.00
62	AMADI BENEDICT	230,000.00	230,000.00
63	EMELE S. HON. (SEC. LOG)	550,000.00	550,000.00
64	OPARAEKWE G. HON	975,000.00	975,000.00
65	HON. OSUAGWU K. PRINCE	900,000.00	900,000.00
66	HON. V. OPARA	995,000.00	995,000.00
67	HON. U OKERE	895,000.00	895,000.00
68	BARR. UZOWURU L. (TR)	700,000.00	700,000.00
69	COMRADE ONUOHA A.I. (TR)	485,000.00	485,000.00
70	HON. ONYEWUCHI CHARLES	4,720,000.00	4,720,000.00
71	ENGR. ODOM OSONDU	700,000.00	700,000.00
72	UZOECHI JULIANA (LEADER)	300,000.00	300,000.00
73	HON. OSUJI CHUKWUNYERE	50,000.00	50,000.00
74	HON. VITALIS EGUNWOLE	50,000.00	50,000.00
75	HON. VITALIS EBOM	50,000.00	50,000.00
76	HON. LAW ASOLUKA	50,000.00	50,000.00
77	HON. JOY OBI	50,000.00	50,000.00
78	HON. B.G.C MADUFOR	50,000.00	50,000.00
79	HON. ENGR EMEKA NAZE	50,000.00	50,000.00
80	HON. ANGELA ONWUKA	50,000.00	50,000.00
81	HON. EUGENE ORISAKWE	50,000.00	50,000.00
82	HON. CHIDI OPARAOCHA	350,000.00	350,000.00
83	IGBOZURUIKE JULIA	10,000.00	10,000.00
84	AZUATALAM UGO R.	596,000.00	596,000.00
85	IYKE NNAJI	25,150.00	25,150.00
86	NNEKA HENRY	6,592,945.00	6,592,945.00
87	UKEJE SUSSAN N	(1,976,330.00)	(1,976,330.00)
88	UWALAKA G.I	375,000.00	375,000.00
89	OPARA KEVIN HON.	4,150,000.00	4,150,000.00
90	REGINA OPARA	240,000.00	240,000.00
91	OKORIE IMELDA	150,000.00	150,000.00
92	NNADI CAROLINE	75,000.00	75,000.00
93	OGBONNA JOY	13,000.00	13,000.00
94	CHIKE OPARAUGO	360,000.00	360,000.00
95	NMEZI I.A	50,000.00	50,000.00
96	IHEKORONYE H.C	209,500.00	209,500.00
97	EMENIKE E.O	133,000.00	133,000.00

98	AMARACHI OBIADUMANYA	36,000.00	36,000.00
99	CHIEF ALBERT AHANONU	20,000.00	20,000.00
100	MBAMARA ULUMMA	3,831,000.00	3,831,000.00
101	AKALONU CHIMA (CASHIER)	144,500.00	144,500.00
102	ANUKAM R.C	21,000.00	21,000.00
103	AUSTINE ACHILIKE	12,821,300.00	12,821,300.00
104	AJUMA LIVINUS	5,000.00	5,000.00
105	ONUOHA LILIAN N.	327,000.00	327,000.00
106	IBE D.I	250,000.00	250,000.00
107	HON. CHIEF HENRY NJOKU	750,000.00	750,000.00
108	AJERO C.F	124,000.00	124,000.00
109	HON. SOLOMON ONWUGBULEM	1,630,000.00	1,630,000.00
110	IHEZURUIKE P.O.	2,630,000.00	2,630,000.00
111	JERRY NZEWUIHE	240,000.00	240,000.00
112	AHANONU DORATHY	73,675.60	73,675.60
113	OGUOMA PATRICK I.	172,000.00	172,000.00
114	ABORISADE A. JOHNSON	20,000.00	20,000.00
115	IWUAGWU CLARA	280,578.00	280,578.00
116	OKORIE IMELDA	150,000.00	150,000.00
117	AMAKO B.N	549,500.00	549,500.00
118	MGBOROKWU G.T.O	80,000.00	80,000.00
119	A.U. OGU/MADUAWUCHI	120,000.00	120,000.00
120	MRS. CHINYERE MADUAWUCHI	154,000.00	154,000.00
121	NNADI CAROLINE	499,690.00	499,690.00
122	HON. LAW MADU	139,600.00	139,600.00
123	OKORODU C.C.	65,000.00	65,000.00
124	HON. KENNEDY AMANZE	17,657,800.00	17,657,800.00
125	HELEN JOHN EMEZ	25,000.00	25,000.00
126	NNAJI STANLEY LAWS	174,000.00	174,000.00
127	CHIKERE A.C.	47,800.00	47,800.00
128	OTOLO P.A.	55,000.00	55,000.00
129	AKPAKA A.	35,000.00	35,000.00
130	OZOR D.A.	85,000.00	85,000.00
131	NGWANGWA ESTHER	382,500.00	382,500.00
132	IHEONU A.N.	20,000.00	20,000.00
133	OKERE INNOCENT	81,200.00	81,200.00
134	NGERE G.O.	75,000.00	75,000.00
135	NGWANGWA L.A.O.	682,150.00	682,150.00
136	DIBIA A.O.	111,300.00	111,300.00
137	OKPARA DAMIAN	108,860.00	108,860.00
138	UDUSHIRINWA C.E.	38,250.00	38,250.00
139	DURU ERNEST	87,890.00	87,890.00
140	OKERE G.G.	10,900.00	10,900.00
141	IGBOKWE O.O.	189,683.00	189,683.00
142	IHEDORO S.C.	86,000.00	86,000.00
143	NNADI A.O.	41,000.00	41,000.00
144	UGODU ANTHONY	251,150.00	251,150.00
145	OSUAGWU MOSES	27,000.00	27,000.00
146	AKUJUOBI CYRACUS	52,000.00	52,000.00
147	ANYANWU JAMES	22,000.00	22,000.00
148	UBAH ALOYSIUS	22,000.00	22,000.00
149	UMEZURUIKE TONY	3,394,000.00	3,394,000.00
150	EZERUO ONYEWUCHI	27,000.00	27,000.00

151	OPARA UWAKWE GODSON	27,000.00	27,000.00
152	IGWE J.O.	13,000.00	13,000.00
153	ONUOHA REGINA	1,000.00	1,000.00
154	KONKWO OSONDU MONICA	31,100.00	31,100.00
155	ANYADIKE PRECIOUS	1,000.00	1,000.00
156	IKEGWU M.M.I.	117,000.00	117,000.00
157	ANOKURU P.J.K.	112,205.00	112,205.00
158	EJIMADU E.O.	101,000.00	101,000.00
159	AMAEFULA J.	15,000.00	15,000.00
160	OSUJI G.N.	5,800.00	5,800.00
161	OSUJI VICTORIA	8,870.00	8,870.00
162	ONYEWUCHI ANGELA	5,500.00	5,500.00
163	DIKE L.O.	149,650.00	149,650.00
164	MEGA E.C.	54,325.00	54,325.00
165	EZIDINMA V.C.	3,000.00	3,000.00
166	OBIAJUNWA C.A.S.	5,800.00	5,800.00
167	ALOZIE LILIAN	1,810.00	1,810.00
168	ONYEKWE JOHN	142,000.00	142,000.00
169	DIOGU E.C.	6,500.00	6,500.00
170	EKWUEME I.C.	265,620.00	265,620.00
171	OKE NICHODEMUS	80.00	80.00
172	AKUTA F.A.	2,350.00	2,350.00
173	OPARAKU PATRICIA C.	22,000.00	22,000.00
174	IBEZIM G.O.	6,000.00	6,000.00
175	CHUKWU B.C.	136,500.00	136,500.00
176	AMADI VICENT	115,000.00	115,000.00
177	OGBONNA GLADYS	133,000.00	133,000.00
178	ANYANWU SIMON	145,000.00	145,000.00
179	EJEKA SAMUEL	125,000.00	125,000.00
180	OBICHERE GABRIEL	185,000.00	185,000.00
181	IBEGWAM ANTHONY	138,000.00	138,000.00
182	CHUKWU ATHANASIUS	15,000.00	15,000.00
183	OPARA VITAL	145,000.00	145,000.00
184	ANAELE B.C.	2,252,355.00	2,252,355.00
185	NZENWA HYCIENT	125,000.00	125,000.00
186	ANUNOBI C.C.	89,250.00	89,250.00
187	OKERE VICTOR	145,000.00	145,000.00
188	ONYEWUCHI DAD	1,000.00	1,000.00
189	ONYEAGBOKA STELLA	68,000.00	68,000.00
190	OPARAKU K.C.	1,891,610.00	1,891,610.00
191	OKORO C.A.	1,129,523.00	1,129,523.00
192	OFFOR A.N.	291,000.00	291,000.00
193	HON. ANORUO G.C.	109,600.00	109,600.00
194	OFOEGBU ROSEMARY	111,600.00	111,600.00
195	OGUERI B.U.	97,050.00	97,050.00
196	UGOCHUKWU I.O.N.	15,000.00	15,000.00
197	OSUJI O.O.	517,670.00	517,670.00
198	OTUEKERE A.C.	83,410.00	383,410.00
199	NNOCHIRI R.O.	1,372,500.00	1,372,500.00
200	DONATUS O. NJOKU (HON.)	40,000.00	40,000.00
201	ONYIUGBA B.I.	13,750.00	13,750.00
202	AJOKU OKEY	6,000.00	6,000.00
203	ELENDU A.B	30,000.00	30,000.00

204	UREWEJI MERCY	1,800.00	1,800.00
205	NNAEMEKA ODUNZE	6,000.00	6,000.00
206	NWACHUKWU KELECHI	86,650.00	86,650.00
207	BERNICE ONYEWUCHI	40,000.00	40,000.00
208	OSUJI MICH	20,000.00	20,000.00
209	EKE L.C	38,730.00	38,730.00
210	ANUFORO P.N	7,000.00	7,000.00
211	NKWOCHA CHRISTIAN	1,710.00	1,710.00
212	AMAECHI E.O	5,600.00	5,600.00
213	OGUOMA FELICIA	844,100	844,100
214	ARIRI J.N	61,330.00	61,330.00
215	AGWU F.C	5,000.00	5,000.00
216	ANYANWU IJEOMA	81,000.00	81,000.00
217	ONYENAKAZI C.C	45,580.00	45,580.00
218	IHEANACHO GEORGINIA	15,500.00	15,500.00
219	EGEJURU G.IYKE	79,000.00	79,000.00
220	NWAGBARAOCHA C.O	30,140.00	30,140.00
221	ONWUKA JOY	137,798.00	137,798.00
222	AGIM PATRICK	209,410.00	209,410.00
223	IBEZIMAKO R.O	316,670.00	316,670.00
224	UGWUANYA CHIDIMMA	561,507.87	8,333,369.84
225	CHUKWU NELSON	105,270.00	105,270.00
226	IBETO A.D	66,500.00	66,500.00
227	IKEGWU CHIOMA	5,000.00	5,000.00
228	ONYEANU GLADYS	5,000.00	5,000.00
229	OPARA EMEKA	5,000.00	5,000.00
230	ANUFORO JOHN C	5,000.00	5,000.00
231	UGWUEGBULAM CALLISTA	5,000.00	5,000.00
232	ONYENEKE CELESTINA	5,000.00	5,000.00
233	OKWARA P.C	37,200.00	37,200.00
234	AKUJOBI S.M	428,000.00	428,000.00
235	OSUJI SUNDAY	19,320.00	19,320.00
236	ONYEKURU BEN	20,390.00	20,390.00
237	MRS. NWACHUKWU C.	3,000.00	3,000.00
238	OKANYERE LAMBERT	2,000.00	2,000.00
239	NWACHUKWU F.	54,600.00	54,600.00
240	AMADI KATE	195,800.00	195,800.00
241	OBODO IJEOMA	819,144.00	819,144.00
242	EKEOCHI RUFINA	193,400.00	193,400.00
243	EDOASIM G.N.C	294,165.00	294,165.00
244	HON. EKWEGHA UCHENNA	213,478.44	213,478.44
245	AMAECHI G.O (ENGR.)	2,421,125.00	2,421,125.00
246	OPARA O.N	77,096.00	77,096.00
247	OKOROJI CHARLES	1,316,693.00	1,316,693.00
248	HON. OBIBI ROLLAND	25,000.00	25,000.00
249	ONYEULO VICTOR	18,686.00	18,686.00
250	OPARAEKE D.C	65,100.00	65,100.00
251	IBEAWUCHI I.U	2,500.00	2,500.00
252	UZODIMMA B.C	22,690.00	22,690.00
253	HON. JUDE AWURUM	670,286.14	670,286.14
254	MENSA ANGELA	2,950.00	2,950.00
255	BARR. NWANERI EMEKA	9,000.00	9,000.00
256	HON. OPARA JOSEPH	28,686.14	28,686.14

257	EGBULONU DAN	1,000.00	1,000.00
258	OBIRIBE KATE	2,250.00	2,250.00
259	IKE PAULINUS	167,750.00	167,750.00
260	IJELONU CHIBIKODO	1,500.00	1,500.00
261	EMEREUWAONU DORIS	1,500.00	1,500.00
262	ONYEAKOZI PRISCILLA	17,000.00	17,000.00
263	NWOSU PAUL	5,000.00	5,000.00
264	UMEZURUIKE CHIOMA	160,000.00	160,000.00
265	IHEJIRIKA FLORENCE	50,000.00	50,000.00
266	NWAKAULO JACINTA	5,000.00	5,000.00
267	AJOKU F.O	220,000.00	220,000.00
268	HON. AGOR G.U	2,840,000.00	2,840,000.00
269	IWU LETICIA	50,000.00	50,000.00
270	NKEMJIKA ANGELA	6,500.00	6,500.00
271	NLEM DAMIAN	13,000.00	13,000.00
272	IHEKORONYE H.C	1,246,500.00	1,246,500.00
273	ONYENEKE E.A	2,000.00	2,000.00
274	ASOLUKA VIVIAN	45,000.00	45,000.00
275	ONYEGBE FIDELIA	2,559,975.00	2,559,975.00
276	IWUALA CHARLES	25,000.00	25,000.00
277	EBERE R.O	76,170.00	76,170.00
278	LOLO NGOZI OPARAOCHAKWE	211,500.00	5,211,500.00
279	EKENNIA P.U	4,716,200.00	4,716,200.00
280	NDUGBU REMIGUS	100,000.00	100,000.00
281	IBEKWE BEATRICE JOE	210,000.00	210,000.00
282	ARIRIULO PATRICK	1,500.00	1,500.00
283	OGAZI JOSEPH	5,000.00	5,000.00
284	OLUOHA P.C	4,750.00	4,750.00
285	NWACHUWKU FRANCISCA	30,420.00	30,420.00
286	AMACHI JOHN	24,500.00	24,500.00
287	OBIHARA ANGELA	50,000.00	50,000.00
288	UGORJI HYACINTH	31,700.00	31,700.00
289	EBURUAJA E.E	132,225.00	132,225.00
290	OKEY VICKY	27,650.00	27,650.00
291	AJOKU A.(MRS)	4,000.00	4,000.00
292	ANOZIE LIVINUS	50,000.00	50,000.00
293	OBASI C.U	30,000.00	30,000.00
294	OKARA CHIOMA M	1,353,000.00	1,353,000.00
295	AHARANWA MERCY	586,000.00	586,000.00
296	UDEMBA CARMILLA	33,500.00	33,500.00
297	MABGWU EMEKA	9,080.00	9,080.00
298	UCHE A. EZEKA	225,000.00	225,000.00
299	EZIMOFOR AMBROSE	3,000.00	3,000.00
300	EMEANA CAROLINE	15,890.00	15,890.00
301	PETER I. NJOKU	1,301,900.00	1,301,900.00
302	IROEGBU FRANCISCA	201,800.00	201,800.00
303	NWACHUKWU E.N	170,750.00	170,750.00
304	OSIGWE ATHAN	24,200.00	24,200.00
305	ABALI JAMES	40,000.00	40,000.00
306	EMEANA BEDE	40,000.00	40,000.00
307	OKOROCHA EMMANUEL	40,000.00	40,000.00
308	AKAGHA OLACHI	19,000.00	19,000.00
309	LUMANZE OBINNA H.	520,000.00	520,000.00

310	IKERZU DANIEL	702,000.00	702,000.00
311	OKORO J.C .M	600,000.00	600,000.00
	OKANI F .O	8,845,299.50	8,845,299.50
312	NMEZI I.A	6,730,000.00	6,730,000.00
313	UWALAKA G.I	1,132,000.00	1,132,000.00
314	ONYEADOLAM C.C	50,000.00	50,000.00
315	AJOKU CAROLINE	2,500.00	2,500.00
316	CHIDI AHABONU	5,000.00	5,000.00
317	UWAKWE EMEKA	92,000.00	92,000.00
318	OSUJI B.N.D	3,900.00	3,900.00
319	OBINNA PADDY	500,000.00	500,000.00
320	IBE AMADI	78,000.00	78,000.00
321	IWUCHUKWU CHRISTOPHER	34,540.00	34,540.00
322	OGUERI MERCY	210,000.00	210,000.00
323	CHRISTOPHER OHIRI	40,000.00	40,000.00
324	METU NGOZI	200.00	200.00
325	C.U. OGUIKE	24,200.00	24,200.00
326	NWACHUKWU G.E	1,024,000.00	1,024,000.00
327	IBE S.O	750,000.00	750,000.00
328	ANSELEM EMENALO	95,000.00	95,000.00
329	NWIKWU ERIC	1,813,000.00	1,813,000.00
330	EJIOFOR IJEOMA	20,000.00	20,000.00
331	EKE FIDELIA	55,000.00	55,000.00
332	IKEME C.R	293,000.00	293,000.00
333	UMAH G.N	20,000.00	20,000.00
334	OLEWIKE CECILIA	140,300.00	140,300.00
335	CHIEKE LEVI	104,300.00	104,300.00
336	OKERE V.A	751,000.00	751,000.00
337	EKECHUKWU LEO	10,000.00	10,000.00
338	CHIKEKA STELLA	5,700.00	5,700.00
339	JOY AGOHA	535,000.00	535,000.00
340	ENWEREM MATHEW	3,436,800.00	3,436,800.00
341	OBINNA ANYASADOR	40,000.00	40,000.00
342	RAPHAEL NZEWUIHE	40,000.00	40,000.00
343	DIALAEME ANN	30,000.00	30,000.00
344	LARRY OPARA	40,000.00	40,000.00
345	OSUJI ANTHONY	620,000.00	620,000.00
346	UKAEGBERE E.A	8,084,959.13	8,084,959.13
347	OSUJI AMBROSE	779,000.00	779,000.00
348	HON. (MRS.) NZEREM	650,000.00	650,000.00
349	HON.MORGAN OKERE	650,000.00	650,000.00
350	HON. LAMBERT IWUEKE	3,675,000.00	3,675,000.00
351	CHINEDU AKALUSO	675,000.00	675,000.00
352	UGWUEGBULAM EMMANUEL	25,000.00	25,000.00
353	ALEX AKAKRURM	1,672,000.00	1,672,000.00
354	ANOLU CHRISTENCIA	10,000.00	10,000.00
355	OZUMBA E.O	879,585.00	879,585.00
356	OKOROEGBE C.A	980,839.00	980,839.00
357	ONYEMECHARA OGECHI	109,000.00	109,000.00
358	EBERE IKECHUKWU	10,000.00	10,000.00
359	OGADIMMA ULINWA	10,000.00	10,000.00
360	HON. KEVIN OPARA	4,867,000.00	4,867,000.00
361	UNANKA EUCHARIA	19,500.00	19,500.00

362	HYCINTH BERECHI	800,000.00	800,000.00
363	SIR CHIKEKE AUGUSTINE	700,000.00	700,000.00
364	NZE UBOCHI SYLVESTER	800,000.00	800,000.00
365	LOLO FELICIA A. ONONOGBO	1,060,000.00	1,060,000.00
366	LOLO OPARA JULIANA	944,000.00	944,000.00
367	EKEAGWU CLARA	927,000.00	927,000.00
368	OKORO C.C	101,000.00	101,000.00
369	OPARACHUKWU P.	101,000.00	101,000.00
370	KAKA BLESSING	76,000.00	76,000.00
371	EZE HAPPINESS	76,000.00	76,000.00
372	AKUTA PATRICIA	5,000.00	5,000.00
373	IWUAGWU JAC	10,000.00	10,000.00
374	CHIEF IHEME NOEL	500,000.00	500,000.00
375	NNEKE MARGARET	100,000.00	100,000.00
376	IHEANACHO M.C	50,000.00	50,000.00
377	OSUJI GEOFFREY	80,000.00	80,000.00
378	EMESON A.I	134,500.00	134,500.00
379	UKAHA N.N	30,000.00	30,000.00
380	IBEGWAM ANTHONIA	21,000.00	21,000.00
381	EROBIRI P.N. (LATE)	10,000.00	10,000.00
382	K.OTUECHARA (LADY)	509,000.00	509,000.00
383	SUSAN N. UKEJE	2,876,000.00	2,876,000.00
384	CHIMEBERE EGEJURU	332,050.50	332,050.50
385	KELECHI OSUAGWU	20,080.00	20,080.00
386	NWAJIAKU A.M.C	40,000.00	40,000.00
387	MBARA B.O	4,000.00	4,000.00
388	IFARA CHUKS	4,000.00	4,000.00
389	ONYEAGBAKO C.C	55,775.00	55,775.00
390	AKUJOBI CYRACUS	52,000.00	52,000.00
391	AKAGHA CHIOMA	5,000.00	5,000.00
392	UWALAKA GEORGINIA	40,040.00	40,040.00
393	EJIAKU CHINAEMEREM	100.00	100.00
394	CHIEF M.B. OHALE	1,600,000.00	1,600,000.00
395	HELEN OKORONKWO	12,000.00	12,000.00
396	UGWU LIVINA	10,000.00	10,000.00
397	AKPASUO S.C	449,000.00	449,000.00
398	HON. JULIANA UZOECHI	20,000.00	20,000.00
399	ANUKAM FAITH C. (MRS.)	74,000.00	74,000.00
400	TONY OSUJI (MR.)	1,000,000.00	1,000,000.00
401	B.C. OPARA	4,581,000	4,581,000
402	NJOKU JUDE	22,000.00)	22,000.00)
403	E.O EBO	397,967.00	397,967.00
404	J.U. ONUOHA	1,210,742.00	1,210,742.00
405	ONYENACHIYA O.F	335,000.00	335,000.00
406	OKORIE R.I	230,000.00	230,000.00
407	ANTHONIA ORISAKWE	70,000.00	70,000.00
408	OKERE GERALD	4,000.00	4,000.00
409	EKE K.A	1,161,780.00	10,539,000.00
410	DR. A.E IKEGWUOHA	14,169,600.00	14,169,600.00
411	MRS. I. CHUKWUKADIA	2,529,875.00	2,529,875.00
412	HON. DONALD ANYANWU	5,651,700.00	5,651,700.00
413	R.N. NWACHUKWU	100,000.00	100,000.00
414	E.C. EGWIM	6,903,000.00	6,903,000.00

415	OPARA E.C	26,992,300.00	26,992,300.00
416	AJOKU EUCHARIA O.	12,704,887.58	12,704,887.58
417	AGUNONU CELESTINE	10,000.00	10,000.00
418	HENRY C. CHUKWUKA	395,000.00	395,000.00
419	BARR. UZOIGWE ELSIE IJEOMA	161,000.00	161,000.00
420	ADIKAIBE CHIKA	7,000.00	7,000.00
421	JOHN EKWUBIRI	480,000.00	480,000.00
422	MBATA SYLAVANUS	24,050.00	24,050.00
423	H.O. OVUIKE	995,000.00	995,000.00
424	BARR. S.N ETTOH	(300,000.00)	(300,000.00)
425	AWOGU PATIENCE	10,000.00	10,000.00
426	UCHEGBU REGINALD	20,000.00	20,000.00
427	MURUAKO OKECHUKWU	5,000.00	5,000.00
428	OZIMS S.C.	60,000.00	60,000.00
429	EGERE NKERIUKA	20,000.00	20,000.00
430	NNEKA G.K	1,785,000.00	1,785,000.00
431	OZOEMENA VITUS	17,600.00	17,600.00
432	HON. KELECHI OFURUM	600,000.00	600,000.00
433	HON. NDIDI IHEME	4,800,000.00	4,800,000.00
434	BARR. INNOCENT ANUEBUNWA	2,000,000.00	2,000,000.00
435	OKOROAFOR AKUNNE	8,000.00	8,000.00
436	ISHIGUZO COLLINS	78,000.00	78,000.00
437	OKORO SAMMUEL	34,600.00	34,600.00
438	KELVIN OKAFOR	55,000.00	55,000.00
439	ONYEMANAM F.	60,000.00	60,000.00
440	OKONKWO U.C	57,500.00	57,500.00
441	UZONALU P.N	20,000.00	20,000.00
442	EKE K.A	1,005,000.00	1,005,000.00
443	L.A. EGEKENZE	20,000.00	20,000.00
444	OHANU DOM HARRIET	75,000.00	75,000.00
445	OSUJI IKECHUKWU	22,000.00	22,000.00
446	BARR. NWANERI EMEKA	9,000.00	9,000.00
447	IHEANACHO KATE	6,000.00	6,000.00
448	CHIDI ODOM	150,000.00	150,000.00
449	UCHEHARA CHUKS	715,200.00	715,200.00
450	CHUKWUEMEKA OPARA	20,600.00	20,600.00
451	CHIKWE CHINYERE	13,000.00	13,000.00
452	OKORIE R.I	12,000.00	12,000.00
453	ANORUE RAYMOND	10,000.00	10,000.00
454	KONKWO U.C	22,000.00	22,000.00
455	EBERE REGINALD	5,000.00	5,000.00
456	CHIDIMMA ONYENEKE	5,000.00	5,000.00
457	CHINYERE OBI	7,000.00	7,000.00
458	IWUEZE MAX	98,000.00	98,000.00
459	HON. LLOYD CHUKWUEMEKA	11,000,000.00	11,000,000.00
460	EGBUHUZOR ONYEMAUCHE	32,500.00	32,500.00
461	OGBONNA I.	7,000.00	7,000.00
462	OZOEMENA IFEANYI	32,600.00	32,600.00
463	PRECIOUS UDO NWAGUWA	30,000.00	30,000.00
464	SAM IKE (ESO)	8,000.00	8,000.00
465	VINCENT AZUWUIKE	3,000.00	3,000.00
466	FELIX OKOLIE	36,000.00	36,000.00
467	NNAJI I. K.	75,000.00	75,000.00

468	OKECHUKWU MAC-ANTHONY	30,000.00	30,000.00
469	OKAFOR M. N.	120,000.00	120,000.00
470	NWOKOCHA PRINCE	70,000.00	70,000.00
471	AMAECHI MIRIAM	6,800.00	6,800.00
472	NWANACHO CHILADINKA	30,000.00	30,000.00
473	CHIEKE AKUNNA	10,000.00	10,000.00
474	HON. CHINEDU ORISAKWE	60,000.00	60,000.00
475	IJEZIE AGNES	12,000.00	12,000.00
476	URENNA NNADI	21,000.00	21,000.00
477	CHUKWUZEBE L. N.	7,500.00	7,500.00
478	AJAGUM SAM CHINEDUM	28,000.00	28,000.00
479	AMANZE THERESA	18,500.00	18,500.00
480	IFEANYI NJEMANZE	30,000.00	30,000.00
481	IWUJI NGOZI GRACE	120,000.00	120,000.00
482	KATE CHRIST IHEANACHO	10,000.00	10,000.00
483	EGEJURU CHEMEBE	40,000.00	40,000.00
484	MATU OSUJI	8,000.00	8,000.00
485	AHARANWA B.C	10,000.00	10,000.00
486	S.N. NNANYERE	30,000.00	30,000.00
487	NWACHUKWU LOIUS	17,000.00	17,000.00
488	CHUKWULEBE LUCY	23,800.00	23,800.00
489	IKERI CHIMA	40,000.00	40,000.00
490	NZURUBA IKECHUKWU	10,000.00	10,000.00
491	CHRISTIANA OKORO	2,000.00	2,000.00
492	NDUKWU JOSEPH O.	12,000.00	12,000.00
493	HON. OFURUM KELECHI	8,322,000.00	8,322,000.00
494	OHANU DAMIAN HARRIET	19,000.00	19,000.00
	SUB-TOTAL ADVANCES	**329,857,883.42**	**353,006,965.39**
	GRAND TOTAL SERVICE ADVANCES	**444,257,883.42**	**353,006,965.39**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Pay As You Earn (PAYE)	6,023,739.06	0.00	6,023,739.06	6,023,739.06
	Value Added Tax (VAT)	1,080,483.91	0.00	1,080,483.91	1,080,483.91
	Withholding Tax (WHT)	6,651,076.93	0.00	6,651,076.93	6,651,076.93
	5% Retention fees	103,180.00	0.00	103,180.00	103,180.00
	Sub-Total Unremitted Taxes	**13,858,479.00**	**0.00**	**13,858,479.00**	**13,858,479.00**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	978,669.54	0.00	978,669.54	978,669.54
	NULGE Welfare	71,319.24	0.00	71,319.24	71,319.24
	Staff Welfare Scheme	636,413.56	0.00	636,413.56	636,413.56
	MHWU	(243,548.10)	0.00	(243,548.10)	(243,548.10)
	NANNM	(50,982.20)	0.00	(50,982.20)	(50,982.20)
	CHPA	135,171.98	0.00	135,171.98	135,171.98
	NHS	3,777.232	0.00	3,777.232	3,777.232
	NULGE Housing Scheme	151,950.00	0.00	151,950.00	151,950.00
	NSCDC	82,107.40	0.00	82,107.40	82,107.40
	Umualom Town Union	50,000.00	0.00	50,000.00	50,000.00
	Sub-Total Unremitted Deductions	**1,814,968.65**	0.00	**1,814,968.65**	**1,814,968.65**
	Grand Total Unremitted Deductions	**15,673,448.55**	0.00	**15,673,448.55**	**15,673,448.55**

16	**DEPOSITS:**	**2018** **₦'m**	**2017** **₦'m**
1	PDP DUES	50,000.00	50,000.00
2	XMAS BONUS	2,440.00	2,440.00
3	DRUG REVOLVING SCHEME	51,006.00	51,006.00
4	EDU. INFRASTRUCTURE	1,040,816.40	1,040,816.40
5	MOTORCYCLE LOAN	(79,200.70)	(79,200.70)
6	AGRIC LOAN	16,064.94	16,064.94
7	NGWOMA ELECTRIC PROJECT	50,000.00	50,000.00
8	UNCLAIMED ANNUAL LEAVE	2,421.00	2,421.00
9	5% RETENTION FEES	103,180.00	103,180.00
10	NSCDC UNCLAIMED ALLCE	554,376.20	554,376.20
11	POLITICAL OFFICE HOLDERS UNCLAIMED ALLOWANCE	164,000.00	164,000.00
12	ADULT INSTRUCTOR	44,000.00	44,000.00
13	SUNDRY STAFF UNCLAIMED SEMINAR FEE	40,000.00	40,000.00
14	TEMPORARY/ CASUAL STAFF	1,015,730.92	1,015,730.92
15	SUNDRY STAFF UNCLAIMED SALARIES AND ALLOWANCES	13,883,170.40	13,986,350.40
16	LEGAL RETAINER (UNCLAIMED ALLOWANCE)	95,000.00	95,000.00
17	SUNDRY STAFF (UNCLAIMED RUNNING COST)	65,000.00	65,000.00
18	COMMITTEE MEMBERS (UNCLAIMED ALLOWANCE)	10,000.00	10,000.00
19	IBC PACKAGE	120,000.00	120,000.00
20	SUNDRY STAFF OVERPAYMENT	58,777.35	58,777.35
21	NEPAD	165,000.00	165,000.00
22	FERTILIZER	1,033,600.00	1,033,600.00
23	VIGILANTEE (ALLOWANCE)	106,000.00	106,000.00
24	POSTAL AGENT (ALLOWANCE)	42,000.00	42,000.00
25	BURIAL LEVY	1,141,200.00	1,141,200.00
26	D.A. OZOR	500.00	500.00
27	AMADI ANTHONY	7,653.76	7,653.76
28	I.N. ANUEBUNWA	245,228.39	245,228.39
	NANDM	(245,228.39)	(245,228.39)
	OZURUMBA E.O	577.92	577.92
1	IBEAWUCHI J.U	10,000.00	10,000.00
2	EJIMADU E.O	480,000.00	480,000.00
3	CHARLES ONYEAGBAKO	50,000.00	50,000.00
4	AKUCHIE CHRISTIAN	50,027.40	50,027.40
5	SUNDAY OSUJI (BICYCLE LOAN)	1,830.00	1,830.00
6	CHUKWU NELSON (BIC. LOAN)	4,483.32	4,483.32
7	OPARA LEONARD (BIC. LOAN)	3,113.32	3,113.32
8	UKWUOMA ANN (BIC. LOAN)	5,080.30	5,080.30
9	OGBONNA JOHN (BIC. LOAN)	4,126.98	4,126.98
10	AMADI COMFORT (BIC. LOAN)	4,652.92	4,652.92
11	AKALONU DONA (BIC. LOAN)	96.63	96.63
12	ELEAZU PAUL (BICYCLE LOAN)	3,535.28	3,535.28
13	OPARA P. EMEKA (BIC. LOAN)	312.94	312.94
14	ONYENAKAZI PRISCILIA	132.94	132.94

15	ONYEAGWAM MARTIN	265.88	265.88
16	OKORO C.A. (BICYCLE LOAN)	461.60	461.60
17	ONYEAKAZI NNAEMEKA	60,000.00	60,000.00
18	A. H	2,281.84	2,281.84
19	ONYENEKE CELESTINE	126,000.00	126,000.00
20	NWOSU CHRISTOPHER	130,000.00	130,000.00
21	OSUJI MARTIN	134,000.00	134,000.00
22	AGIM PATRICK	133,000.00	133,000.00
23	ECHEMAZU PROMISE	129,000.00	129,000.00
24	AHANONU CHIDIEBERE	126,000.00	126,000.00
25	NWACHUKWU UZOMA	129,000.00	129,000.00
26	AMADI MONDAY	133,000.00	133,000.00
27	AJOKU STANLISTUS	116,000.00	116,000.00
28	EZEBIRO AUSTINE	133,000.00	133,000.00
29	UGWUEGBULAM EMMANUEL	130,000.00	130,000.00
30	LEONARD EZEOCHA	133,000.00	133,000.00
31	ASOMUGHA ESTHER	130,000.00	130,000.00
32	UZONDU P.N.C	16,666.00	16,666.00
33	MURAKO OKEY G.	125,000.00	125,000.00
34	NWACHUKWU S.E	125,000.00	125,000.00
35	LILIAN ALOZIE	133,500.00	133,500.00
36	EMEROGU PETAL	130,000.00	130,000.00
37	ALOZIE ROWLAND C.	5,875.26	5,875.26
38	IBEKWE CHIJIOKE	202,000.00	202,000.00
39	NWAEKE MONICA	15,000.00	15,000.00
40	AGUCHA PATRICK	15,000.00	15,000.00
41	IHEANACHO F.C	9,400.00	9,400.00
42	UZOWURU L.C	8,420.00	8,420.00
43	EZIOBI LIVINUS	7,834.00	7,834.00
44	ENYIEGBULAM CHINYERE	10,000.00	10,000.00
45	MADU CHINYERE	3,917.00	3,917.00
46	METU UGOCHUKWU	20,000.00	20,000.00
47	AKU T.N	98,772.11	98,772.11
48	IGWEGBE JOHN	9,400.00	9,400.00
49	EKE SAM	15,492.00	15,492.00
50	NKEMJIKA ANGELA	40,000.00	40,000.00
51	ONYEWUCHI CHARLES	80,000.00	80,000.00
52	OFURUM VICTOR	73,388,50	73,388,50
53	CHUKWUOCHA C.C	16,795.00	16,795.00
54	STAN EKEZIE O. IJEOMA	25,317,52	25,317,52
55	HON. CHRISTIAN EMEANA	35,000.00	35,000.00
56	AJAERO G.A	50,000.00	50,000.00
57	AKALONU CHIMA	60,000.00	60,000.00
58	HON.CHIKA AUGUSTINE	250,000.00	250,000.00
59	DURUAKU G.C	116,000.00	116,000.00
60	CHUKWU MARIA	125,000.00	125,000.00
61	NNEKE HENRY O.	120,000.00	120,000.00
62	NWOSU PAUL	105,600.00	105,600.00
63	ONYIRIUKA A.E	110,000.00	110,000.00
64	EMEH RICHARD	115,000.00	115,000.00
65	OGBONNA JOHN O.	110,000.00	110,000.00
66	IZU NDUBUISI	115,000.00	115,000.00
67	IWUCHUKWU GODSAVER	120,000.00	120,000.00

68	EKE GODFREY	115,000.00	115,000.00
69	ONYEWUCHI MARTIN	115,000.00	115,000.00
70	METU NGOZI	115,000.00	115,000.00
71	ONYEKARE J.U	4,800.00	4,800.00
72	SUNDRY STAFF UNPAID SALS.	11,917,272.22	11,917,272.22
73	UNCLAIMED IT STUDENT ALLCE	36,000.00	36,000.00
74	NWOKEJI STANLEY	77,716.24	77,716.24
75	OZIMS S.C	98,124.88	98,124.88
76	UNCLAIMED BANK LOAN DEDU.	2,024,869.49	2,024,869.49
	TOTAL DEPOSIT	**39,317,876.10**	**39,317,876.10**

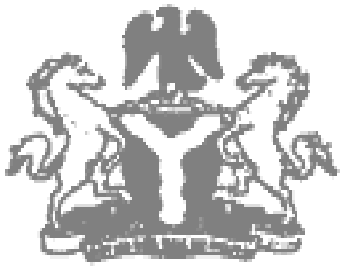
SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	78,879,594.39	26,386,099.60	4,863,652.33	39,556,594.16	**149,685,940.48**
2	February	45,131,351.27	29,386,099.60	4,863,652.33	39,556,594.16	**118,937,697.36**
3	March	30,087,761.68	26,386,099.60	4,863,652.33	39,556,594.16	**100,894,107.77**
4	April	65,111,284.30	29,386,099.60	4,863,652.33	39,556,594.16	**138,917,630.39**
5	May	18,121,386.03	26,386,099.60	4,863,652.33	39,556,594.16	**88,927,732.12**
6	June	35,265,625.71	29,386,099.60	4,863,652.33	39,556,594.16	**109,071,971.80**
7	July	8,160,000.00	26,386,099.60	4,863,652.33	39,556,594.16	**78,966,346.09**
8	August	33,005,486.11	29,386,099.60	4,863,652.33	39,556,594.16	**106,811,832.20**
9	September	71,802,980.54	26,386,099.60	4,863,652.33	39,556,594.16	**142,609,326.63**
10	October	3,723,380.61	29,386,099.60	4,863,652.33	39,556,594.16	**77,529,726.70**
11	November	91,180,040.51	26,386,099.60	4,863,652.33	39,556,594.16	**161,986,386.60**
12	December	99,320,986.44	29,386,099.60	4,863,652.33	39,556,594.16	**173,127,332.53**
	Total	**579,789,077.55**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,465,465,230.63**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 ₦'m	**2017 ₦'m**
	MONTH:		
	January	137,700.00	287,700.00
	February	369,000.00	519,000.00
	March	794,000.00	944,000.00
	April	910,200.00	1,060,200.00
	May	167,100.00	454,620.00
	June	481,150.00	681,150.00
	July	81,400.00	431,400.00
	August	276,050.00	426,050.00
	September	516,000.00	666,000.00
	October	174,100.00	324,100.00
	November	661,300.00	861,300.00
	December	452,950.00	602,950.00
	Total	**5,021,750.00**	**7,258,470.00**



GOVERNMENT OF IMO STATE OF NIGERIA

FINANCIAL STATEMENTS OF OWERRI WEST

LOCAL GOVERNMENT COUNCIL

FOR THE PERIOD 1ST JANUARY 2018 TO 31ST DECEMBER 2018

[redacted]

Office of the Auditor-General for Local Governments,
Local Government Audit Headquarters,
P.M.B. 1588,
Owerri.

OWERRI WEST LOCAL GOVERNMENT COUNCIL

STATEMENT OF ACCOUNTING POLICIES

The following are the significant accounting policies adopted by the Owerri West Local Government Council in the preparation of 2018 Financial Statements:

The Accounting Policies have been developed to address the following fundamental accounting issues:

i. Definition of Accounting Terminologies,
ii. Recognition of Accounting Items,
iii. Measurement of Accounting Items and
iv. Accounting treatment of items.

1. **Basic of Accounting**
   The Financial Statements have been prepared under the historical cost convention and in accordance with IPSAS cash basis and other applicable standards.

2. **Accounting Period**
   The accounting year (fiscal year) to which this Financial Statements refer is 1st January, 2018 to 31st December, 2018.

3. **Fundamental Accounting Concepts**
   The following fundamental accounting concepts are the basis for the preparation of all accounts.
   a.. Going concern concept;
   b. Consistency concept;
   c. Understandability;
   d. Materiality;
   e. Relevance;
   f. Prudence
   g. Completeness etc.

4. **Reporting Currency**
   The General Purpose Financial Statement was prepared in the Nigerian Currency "Naira"

5. **Principal Statements in the Financial Statements**
   a. Statement 1 --- Cash flow Statements

b. Statement 2 --- Statements of Assets and Liabilities
c. Statement 3 --- Statements of Consolidated Revenue Fund
d. Statement 4 --- Statements of Capital Development Fund
e. Notes to the Financial Statements.

6. Budget Figures

These are figures from the approved budget for the year.

7. Recurrent Revenue and Expenditure

Recurrent Revenue are revenues generated by the Council from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent of government properties including Land and Buildings, Income from Investments including Dividends, Interests and Other incidental revenue. They are recognized in the Financial Statements when received. Recurrent expenditures are expenditure on Personnel and Salaries of Statutory office holders, Overheads and Public Debt Charges. They are recognized in the Financial Statements when payments are made.

8. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments are recognized as income when money is received, or entitlement to receive money is established; except where money fulfillment of any restrictions attached to these monies is not probable.

9. Interest on Loans

Actual interest on loans and other bank commissions charged on Bank Accounts during the year, shall be treated as a payment and disclosed under interest payments**.**

10. Advances

Advances are expected to be retired before the end of the financial year in line with the financial regulations. Where such advances have not been retired or accounted for, such advances are treated as cash equivalents, since there is no proof that such funds have been utilized.

11. Statement of Cash Flow

This statement has been prepared in accordance with the format provided in the GPFS.

The Cash flow statement consists of three (3) sections:

a. **Operating activities section** include cash received from all income sources of the Government and records the cash payments made for the supply of goods and services.

b. **Investing activities section** are those activities relating to the acquisition and disposal of non-current assets.

c. **Financing activities section** comprise the change in equity and debt capital structure of the Government.

12. Cash and Cash Equivalent

a. Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

b. Cash and Cash Equivalent is reported under Current Assets in the statement of Assets and liabilities.

13. Payments

These are recurrent and capital cash outflows made during the financial Year and categorized either by function and /or by sector in the statement of cash receipts and payment.

14. Deposits

Deposits are amounts received in advance in respect of goods or services provided.

15. Receipts

These are cash inflows within the financial year. Comprising of receipts, from statutory allocations, taxes, external assistance, other Aid and Grants, other borrowings, capital receipts (Sale of Government Assets), receipts from trading activities and other receipts**.**

16. Loans and Debts

a. Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the Financial Statements and are categorized as either short or long term.

b. Short-term loans and debts are those repayable within one calendar year while long-terms loans and debts shall fall due beyond one calendar year.

17. Unremitted Deductions

a. Unremitted Deductions are monies owed to third parties such as Tax Authorities, schemes and Associations and other Government Agencies. These include: tax deductions and other deductions at source.

18. Public Funds:

a. These are balances of Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Assets and Liabilities and includes: Trust Funds, Revolving Funds and other Funds created by Government.

19. Loan Repayments:

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the statements of Receipts and Payment. Amount disclosed shall be actual amount received during the year.

20. Statutory Allocation

Statutory Allocation is made up of revenue collected on a monthly basis from the State Joint Account Allocation Committee (JACC) Account, which represents the Local Government Council's share of the State Joint Account Allocation Committee (JAAC), transfers. The Council's share in the JAAC account includes Value Added Tax, Forex Equalization, Budget Exchange Gain, Excess Crude Receipts, Solid Mineral Revenueetc are all included in gross statutory allocation in the Financial Statements. Statutory allocations are transferred monthly from the State Local Government Joint Account and are recognized in the Financial Statements when received.

21. **Loans Granted**

Payments to other Government and Agencies in form of loans during the year shall be shown separately in the statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31ST DECEMBER, 2018

RESPONSIBILITY FOR FINANCIAL STATEMENTS

These Financial Statements have been prepared by the Treasurer of Owerri West Local Government Council of Imo State in accordance with the Provisions of the Finance (Control and Management) Act 2004 as amended. The Financial Reports comply with the International Public Sector Accounting Standards (IPSAS) Cash basis.

The Treasurer is responsible for establishing and maintaining a system of Internal Control designed to provide reasonable assurance that the transactions recorded the use of public financial resources by the Owerri West Local Government To the best of my knowledge, this system of Internal Control has operated adequately throughout the reporting period.

Signed _____ **Date**:_____

Treasurer

We accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with Finance (Control and Management) Act 2004 as amended.

In our opinion, these Financial Statements fairly reflect the financial position of theOwerri West Local Government as at 31st December, 2018 the result of its operations and cash flows for the year ended 31st December, 2018.

_____ _____

Treasurer **Chairman**

Date:_____ **Date**:_____

STATEMENT OF OPINION OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF OWERRI WEST LOCAL GOVERNMENT COUNCIL FOR THE YEAR ENDED 31ST DECEMBER, 2018

In compliance with the Provisions of Section 129 subsection 1-2 of Imo State Local Government Administration Law, Law No.15 of 2000 as amended. The Accounts of Owerri West Local Government Council for the year ended 31st December, 2018 has been audited.

The Financial Statements have been prepared under the International Public Sector Accounting Standards (IPSAS) cash basis and have been examined by me in accordance with the Provisions of S. 125(2) and S. 316 of the 1999 Constitution of the Federal Republic of Nigeria and Sections 129(1) and 130(2) (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) cash basis.

RESPONSIBILTY STATEMENT FOR AUDITING

The Chairman and Treasurer of the Local Government are responsible for the preparation of the Financial Statements. The Financial Statements consisting of Statement of Cash flow, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of capital Development Fund and schedules were prepared under cash basis of the International Public Sector Accounting Standards(IPSAS). The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI), since it is our responsibility to audit and form an independent opinion on the Financial Statements audited.

SCOPE OF THE AUDIT

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI) which includes:

xiii. Examination on a test basis of evidence relevant to the amounts and disclosures on the accounts.

xiv. Assessment of the significant estimates and judgments made by the Chairman and the Council Treasurer in the preparation of the accounts.

xv. Whether the accounting policies are appropriate to the Local Government Council circumstance and are consistently applied as disclosed.

The Audit was planned and performed in such a way as to obtain all information and explanations, which we considered necessary in providing sufficient evidence to give reasonable assurance that the accounts are free from material mis-statements, whether caused by fraud, other irregularities or error. In forming the audit opinion, evaluation of the overall adequacy of the presentation of information in the accounts and assessment of whether proper books of accounts have been kept were carried out

AUDITOR–GENERAL'S CERTIFICATE

The Financial Statements of Owerri West Local Government Council of Imo State for the year ended 31st December, 2018 have been examined in accordance with the Provisions of Sections 125(2) and 316 of the 1999 Constitution of Federal Republic of Nigeria and Sections 129(1) and 130(2), (3) and (4) of the Imo State Local Government Administration Law, Law No. 15 of 2000 as amended, and the Audit Act 1956 as amended and in accordance with International Public Sector Accounting Standards (IPSAS) and International Standards of Supreme Audit Institutions (ISSAI) issued by the International Organization of Supreme Audit Institutions (INTOSAI).

The Audit includes examination of evidences supporting the accounts and disclosures in the financial statements. The audit also includes assessing compliance with International Public Sector Accounting Standards (IPSAS) cash basis and significant estimates made by the Local Government Councils as well as evaluating the overall Financial Statements presentation and disclosures.

In accordance with the provisions of the Finance (Control and Management) Act 2004 as amended and other extant Laws, Local Government Council Officials are to prepare and ensure that the Financial Statements fairly reflect the financial performance and position of the Local Government Council.

I have obtained all the information and explanations that I required and certify the accounts subject to the observations made in my Inspection (Domestic) Report, on compliance Audit.

In my opinion, these Financial Statements fairly reflect the financial position of Owerri West Local Government Council as at 31st December, 2018, the results of their operations and cash flows for the year ended 31st December, 2018.

Barr. Reuben Osita Nwosu,MBA, FCNA, FCTI, ACArb.

FRC/2013/ANAN/00000005073
Auditor-General for Local Governments,
Imo State.

OWERRI WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 1 - STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DEC., 2018

ANNUAL BUDGET 2018		Notes	2018	2017
			₦'m	₦'m
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
3,703,809,450..00	Statutory Allocation from JAAC	1	1,406,345,920.15	828,981,831.10
16,623,210.00	State Government Internally Generated Revenue (IGR)	2	0.00	0.00
		3		
650,000.00	Capitation Rate		679,400.00	1,276,600.00
6,170,000.00	Property Rate		3,051,000.00	1,686,000.00
27,879,000.00	Licenses, Fines, Fees and Royalty		2,699,500.00	3,934,900.00
18,810,000.00	Earnings from Commerce		1,905,700.00	3,494,450.00
1,410,000.00	Rent on Local Govt. Property		0.00	0.00
0.00	Interest and Repayment		0.00	0.00
0.00	Dividends		0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00
0.00	Miscellaneous		0.00	0.00
0.00	Other Revenue Sources of the Local Govt.	4	0.00	0.00
3,775,351,660.00	**Total Revenue**		1,414,681,520.15	839,373,781.10
	Total Inflow from Operating Activities (A)			
	Payments:			
755,547,000.00	Personnel Cost	5	835,593,831.02	656,124,953.36
126,923,820.00	Overhead Cost	6	65,580,142.40	99,869,985.38
0.00	Sec. Vote	7	11,965,000.00	2,050,000.00
0.00	Integrated Farm Projects	8	1,590,775.00	17,847,820.00
4,648,445,140.00	Capital Expenditure	9	499,669,259.26	88,475,850.74
0.00	Interest Payment		0.00	0.00
5,530,915,960.00	**Total Outflow from Operating Activities (B)**		**1,414,399,007.68**	**864,363,609.48**
(75,351,660.00)	**Net Cash Inflow/(Outflow) from Operating Activities (A-B)**		**282,517,47**	**(24,989,828.38)**
	CASH FLOW FROM INVESTING ACTIVITIES			
0.00	Purchase/Construction of Assets		0.00	0.00
0.00	Purchase of Financial Market Instruments		0.00	0.00

0.00	Investment in Private Companies		0.00	0.00
0.00	Foreign Investments		0.00	0.00
0.00	Proceeds from Sales of Fixed Assets		0.00	0.00
0.00	Dividends Received		0.00	0.00
0.00	**Net Cash Flow from Investing Activities**		0.00	0.00
	CASH FLOW FROM FINANCING ACTIVITIES			
0.00	Proceeds from Domestic Loan and Other Borrowings		0.00	0.00
0.00	Grants and Loans to other Governments/Agencies		0.00	0.00
0.00	Contribution/Subscriptions to Agencies/Bodies		0.00	0.00
0.00	Repayment of Loans		0.00	0.00
0.00	**Net Cash Flow from Financing Activities**		0.00	0.00
0.00	**Net Cash Flow for the Year Activities**		**282,512.47**	**24,989,828.38**
0.00	**Cash and its Equivalent as at 1/1/18**		**15,630,395.81**	**40,620,224.19**
0.00	**Cash and its Equivalent as at 31/12/18**		**15,912,908.28**	**15,630,395.81**

OWERRI WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 2- STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2018

	Notes	2018	2017
		₦'m	₦'m
Liquid Assets: ASSETS			
Cash	10	3,803,262.20	21,230.00
Bank	11	12,109,646.08	15,609,165.81
Total Liquid Assets (A)		**15,912,908.28**	**15,630,395.81**
Investments and Other Cash Assets			
Salary Advance	12	0.00	277,800.00
Imprest	13	16,934,340.00	16,934,340.00
Service Advance	14	335,874,103.38	347,426,727.32
Loans Granted		0.00	0.00
Investment		0.00	0.00
Intangible Assets		0.00	0.00
Total Investments and Other Cash Assets(B)		**352,808,443.38**	**364,638,867.32**
TOTAL ASSETS C = (A + B)		**368,721,351.66**	**380,269,263.13**
LIABILITIES			
PUBLIC FUNDS			
Consolidated Revenue Funds		310,116,049.58	321,663,961.05
Unremitted Deductions	15	46,041,860.24	46,041,860.24
Capital Development Funds		0.00	0.00
Trust and Other Public nds		0.00	0.00
TOTAL PUBLIC FUNDS (D)		**356,157,909.82**	**367,705,821.29**
External and Internal Loans			
Internal Loans from Other Funds		0.00	0.00
Borrowings		0.00	0.00
TOTAL EXTERNAL & INTERNAL LOANS (E)			
OTHER LIABILITIES			
Deposits	16	12,563,441.84	12,563,441.84
Total Other Liabilities (F)			
TOTAL LIABILITIES G = (D + E +F)		**368,721,351.66**	**380,269,263.13**

OWERRI WEST LOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 3– STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
329,810,971.23	**OPENING BALANCE 1/1/18**		**321,663,961.05**	**0.00**	**0.00**	**0.00**	**(321,663,961.05)**
	ADD REVENUE:						
	ALLOCATIONS						
828,981,831.10	Statutory Allocation from JAAC	1	1,406,345,920.15	3,703,809,450.00	3,703,809,450.00	0.00	2,2697,463,529.85
0.00	State Government IGR	2	0.00	16,623,210.00	16,623,210.00	0.00	16,623,210.00
	INTERNALLY GENERATED REVENUE (IGR)	3					
1,276,600.00	Capitation Rate		679,400.00	650,000.00	650,000.00	0.00	(29,400.00)
1,686,000.00	Property Rate		3,051,000.00	6,170,000.00	6,170,000.00	0.00	3,119,000.00
3,934,900.00	Licenses, Fines, Fees and Royalty		2,699,500.00	27,879,000.00	27,879,000.00	0.00	25,179,500.00
8,494,450.00	Earnings from Commerce		1,905,700.00	18,810,000.00	18,810,000.00	0.00	16,904,300.00
0.00	Rent on Local Govt. Property		0.00	1,410,000.00	1,410,000.00	0.00	1,410,000.00
0.00	Interest and Repayment		0.00	0.00	0.00	0.00	0.00
0.00	Dividends		0.00	0.00	0.00	0.00	0.00
0.00	Grants, Aid and Reimbursement		0.00	0.00	0.00	0.00	0.00
0.00	**Miscellaneous**		0.00	0.00	0.00	0.00	0.00
15,391,950.00	**Total Internally Generated Revenue**		**8,335,600.00**			**0.00**	
0.00	**Other Revenue Sources of the Local Govt.**	4	**0.00**	0.00	0.00	**0.00**	0.00
1,174,184,752.33	**Total Revenue (A)**		**1,736,345,481.20**	**3,775,351,660.00**	**3,775,351,660.00**	**0.00**	**2,039,006,178.80**
	EXPENDITURE						
656,124,953.40	Personnel Cost	5	835,593,831.02	755,547,000.00	755,547,000.00	0.00	80,046,831.02
106,919,987.18	Overhead Cost	6	89,286,966.34	126,923,820.00	126,923,820.00	0.00	37,636,853.66
89,475,850.70	Capital Expenditure	9	501,348,634.26	4,648,445,140.00	4,648,445,140.00	0.00	4,147,096,505.74
852,520,791.28	**Total Expenditure (B)**		**1,426,229,431.62**	**5,530,915,960.00**	**5,530,915,960.00**	**0000**	**4,104,686,528.38**
321,663,961.05	**OPERATING BALANCE**		**310,116,049.58**	**(1,755,564,300.00)**	**(1,755,564,300.00)**	0.00	**(2,065,680,349.38)**
	APPROPRIATIONS/TRANSFERS						
321,663,961.05	Transfer to Capital Development Fund		**310,116,049.58**	**(1,755,564,300.00)**	**(1,755,564,300.00)**	0.00	**(2,065,680,349.38)**
321,663,961.05	Closing Balance		**310,116,049.58**	**(1,755,564,300.00)**	**(1,755,564,300.00)**	0.00	**(2,065,680,349.38)**

OWERRI WESTLOCAL GOVERNMENT COUNCIL

FINANCIAL STATEMENT 4– STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2018

Actual 2017 ₦'m		Notes	Actual 2018 ₦'m	Final Budget 2018 ₦'m	Initial Budget 2018 ₦'m	Suppl. Budget 2018 ₦'m	Variance on Final Budget ₦'m
403,182,557.87	**Opening Balance**		**635,370,668.22**	**0.00**	**0.00**	**0.00**	**(635,370,668.22)**
	ADD REVENUE						
321,663,961.05	**Transfer From Consolidated Revenue Fund**		**310,116,049.58**	0.00	0.00	0.00	310,116,049.38
	Aid and Grants		0.00				
	External Loans		0.00				
0.00	LGC Bonds		0.00	0.00	0.00	0.00	0.00
0.00	Development Loan Stock		0000	0.00	0.00	0.00	0.00
0.00	Other Internal Loans(Promissory Notes)		0.00	0.00	0.00	0.00	0.00
0.00	Internal Loans from Other Funds		0.00	0.00	0.00	0.00	0.00
724,846,518.92	**TOTAL REVENUE**		**945,486,717.80**	**0.00**	**0.00**	**0.00**	**945,486,717.80**
	LESS CAPITAL EXPENDITURE						
89,475,850.70	**Capital Expenditure Sector**	9	501,348,634.26	4,648,445,140.00	4,648,445,140.00	0.00	4,147,096,505.74
	OTHER CAPITAL PAYMENTS						
0.00	Repayments Internal Loans		0.00	0.00	0.00	0.00	0.00
0.00	Repayments External Loans		0.00	0.00	0.00	0.00	0.00
89,475,850.70	**TOTAL CAPITAL EXPENDITURE**		501,348,634.26	4,648,445,140.00	4,648,445,140.00	0.00	4,147,096,505.74
0.00	Adjustments for Movements in Public Debts			0.00	0.00	0.00	0.00
635,370,668.22	**Closing Balance**		444,138,083.54				

OWERRI WEST LOCAL GOVERNMENT COUNCIL

NOTES TO THE GENERAL PURPOSE FINACIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

NOTE	DETAILS	Ref. Note	2018			
			Actual ₦'m	Budgeted ₦'m	Variance ₦'m	
1	**A - SHARE OF STATUTORY ALLOCATION FROM JAAC**					
	Net Share of Statutory Allocation from JAAC	**1**	1,406,345,920.15	3,703,809,450.00	2,297,463,529.85 =-	
	Add: Deduction at Source for Loan Repayment		0.00	0.00	0.00	
	Share of Statutory - Other Agencies (NNPC Refund, etc.)		0.00	441,861,300.00	441,861,300.00	
	Share of Joint Accounts Allocation - (Excess Crude Oil)		0.00	18,623,210.00	18,623,210.00	
	Total (Gross) JAAC Allocation to the Local Government		**1,406,345,920.15**	**4,164,293,960.00**	**2,757,948,039.85**	
	VALVE ADDED TAX:					
	Share of Value Added Tax	**E**	0.00	700,335,570.00	700,335,570.00	
	Total Value Added Tax		**0.00**	**700,335,570.00**	**700,335,570.00**	

	DETAILS	2018		
		ACTUAL ₦'m	BUDGETED ₦'m	VARIANCE ₦'m
2	**B - STATE GOVERNMENT REVENUE**			
	Share of State Government Internally Generated Revenue	0.00	16,623,210.00	16,623,210.00
	Total State Govt. Internally Generated Revenue	0.00	**16,623,210.00**	**16,623,210.00**
3	**C -INTERNALLY GENERATED REVENUE:**			
3.1	**CAPITATION RATE:**			
	Current Capitation/Development Rate	679,400.00	650,000.00	(29,400.00)
	Arrears of Capitation Rate	0.00	150,000.00	150,000.00
	Sub-Total Capitation Rate	**679.400.00**	**800,000.00**	**(120,600.00)**
3.2	**PROPERTY RATE:**			
	Current Property/Tenement Rate	3,051,000.00	6,170,000.00	(3,119,000.00)
	Commercial Buildings	0.00	0.00	0.00
	Filling Stations	0.00	0.00	0.00
	Commercial Banks	0.00	0.00	0.00
	Communication Mast	0.00	5,000,000.00	5,000,000.00
	Arrears of Property Rate	0.00	210,000.00	210,000.00
	Sub-Total Property Rate	**3,051,000.00**	**11,380,000.00**	**8,329,000.00**
3.3	**LICENSES, FINES AND FEES**			
	Towing of Vehicles Fees	0.00	450,000.00	450,000.00
	Obstruction and Nuisance Fees	0.00	0.00	0.00
	Bicycle License Fess	0.00	200,000.00	200,000.00
	Liquor License (Wine/ Beer)	0.00	1,000,000.00	1,000,000.00
	Native Liquor License	0.00	140,000.00	140,000.00
	Wheelbarrow License Fees	0.00	2,200,000.00	2,200,000.00
	Native Tobacco License	0.00	45,000.00	45,000.00
	Squatter/ Hawkers Permit	0.00	6,026,000.00	6,026,000.00
	Buses/Commercial Vehicles Emblems	0.00	1,500,000.00	1,500,000.00
	Registration of Buses/Commercial Vehicles	0.00	0.00	0.00
	Operational Business Permit	29,000.00	2,500,000.00	2,471,000.00
	Motorcycle License Fees	0.00	0.00	0.00
	Eating House License Fees	0.00	150,000.00	150,000.00
	Kiosk License Fees	0.00	0.00	0.00
	Bakery House License Fees	0.00	100,000.00	100,000.00
	Hotel Fees	0.00	0.00	0.00
	Auctioneers License Fees	0.00	0.00	0.00
	Canon Shooting License Fees	0.00	30,000.00	30,000.00
	Customary Marriage Registration Fees	73,000.00	1,500,000.00	1,427,000.00
	Statutory Marriage Fees	0.00	0.00	0.00
	Entertainment/Drumming Fees	0.00	0.00	0.00
	Control of Noise Permit	0.00	0.00	0.00
	Cinematograph License Fees	0.00	0.00	0.00
	Naming of Street Registration Fees (Various)	0.00	40,000.00	40,000.00
	Renewal Fees (Various)	0.00	0.00	0.00

	Radio/Television License Fees	0.00	5,000.00	5,000.00
	Clubs,Cultural and Social Organization Registration Fees	5,000.00	500,000.00	495,000.00
	Identification/Oath Fees	193,000.00	3,000,000.00	2,807,000.00
	Dislodging Septic Tank License Fees	0.00	0.00	0.00
	Earning from Environmental Sanitation Services	0.00	0.00	0.00
	Poundage Fees/Sales of Strayed Animal	0.00	0.00	0.00
	Registration of Birth and Death	245,500.00	1,000,000.00	745,500.00
	Dispensary Fees	1,036,500.00	2,400,000.00	1,363,500.00
	Maternity Fees	1,117,500.00	600,000.00	(519,500.00)
	Laboratory Test Fees	0.00	0.00	0.00
	Registration of Contractors Fees	0.00	1,000,000.00	1,000,000.00
	Tender Fees	0.00	0.00	0.00
	Building Plan Checking fees	0.00	0.00	0.00
	Sand Excavation Fees	0.00	100,000.00	100,000.00
	Cottage Industry Fees	0.00	0.00	0.00
	Oil Processing/Kernel CrackingMachine Fees	0.00	50,000.00	50,000.00
	Rice Mill/Cassava/CornGrinding License Fees	0.00	60,000.00	60,000.00
	Ingredient Grinding License Fees	0.00	75,000.00	75,000.00
	Painting Spraying and Sign Writing Workshop Fees	0.00	45,000.00	45,000.00
	Welding Machine License Fees	0.00	120,000.00	120,000.00
	Electronics Radio/Television Workshop License Fees	0.00	20,000.00	20,000.00
	Blacksmith Workshop License Fees	0.00	0.00	0.00
	Wood Making and Carpentry Workshop License Fees	0.00	270,000.00	270,000.00
	Battery Charger License Fees	0.00	20,000.00	20,000.00
	Printing Press License Fees	0.00	20,000.00	20,000.00
	Vulcanizer License Fees	0.00	50,000.00	50,000.00
	Panel Beater License Fees	0.00	40,000.00	40,000.00
	Motor Spare Parts License Fees	0.00	20,000.00	20,000.00
	Clock/Watch Repair License Fees	0.00	10,000.00	10,000.00
	Registration of Laundries and Dry Cleaners License Fees	0.00	10,000.00	10,000.00
	Motor Mechanical Workshop License Fees	0.00	90,000.00	90,000.00
	Building Material License Fees	0.00	500,000.00	500,000.00
	Surface Kerosene Tank License Fees	0.00	0.00	0.00
	Photocopying and Document Service LicenseFees	0.00	100,000.00	100,000.00
	Block Making with Machine License Fees	0.00	60,000.00	60,000.00
	Sewing Institute License Fees	0.00	120,000.00	120,000.00
	Hair Dressing/Barbing Salon License Fees	0.00	40,000.00	40,000.00
	Water Borehole Commercial License Fees	0.00	0.00	0.00
	Local Hair Barbing/Plating License Fees	0.00	25,000.00	25,000.00
	Road Agents License Fees	0.00	0.00	0.00
	Advertisement License Fees	0.00	0.00	0.00
	Sales of Unserviceable Stores License Fees	0.00	0.00	0.00
	Hire Charges/Heavy Equipment Fees	0.00	100,000.00	100,000.00
	Sale of Stores Fees	0.00	150,000.00	150,000.00
	Survey and Plot Fees	0.00	0.00	0.00
	Approved Building Plan Fees	0.00	0.00	0.00
	Mortgage Sub-Lease Survey Fees	0.00	0.00	0.00
	Customary Right of Occupancy Fees	0.00	90,000.00	90,000.00
	Building Plan Inspection Fees	0.00	150,000.00	150,000.00
	Commission on Transfer of Plot Fees	0.00	0.00	0.00
	Sub-Total Licenses, Fines and Fees	**2,699,500.00**	**27,879,000.00**	**25,179,500.00**
3.4	**EARNINGS FROM COMMERCE:**			

	Market Toll/ Stallage Fees	1,343,200.00	2,700,000.00	1,356,800.00
	Motor Park Toll	0.00	8,500,000.00	8,500,000.00
	Shops/Shopping Centre Fees	0.00	0.00	0.00
	Cattle Market Fees	0.00	1,500,000.00	1,500,000.00
	Slaughter House Fees	0.00	4,,000,000.00	4,,000,000.00
	Earnings from Transport Services	0.00	110,000.00	110,000.00
	Earnings from Industrial Undertakings	0.00	0.00	0.00
	Earnings from Agricultural Undertakings	0.00	0.00	0.00
	Earnings from Sales of Water with Tankers	562,500.00	2,000,000.00	1,437,500.00
	Earnings from Commercial Undertakings	0.00	0.00	0.00
	Sub-Total Earnings from Commerce	0.00	0.00	0.00
3.5	**RENT ON LOCAL GOVERNMENT PROPERTY:**	**1,905,700.00**	**18,810,000.00**	**16,904,300.00**
	Rent on Local Government Quarters	0.00	660,000.00	660,000.00
	Rent on Other Local Government Buildings	0.00	0.00	0.00
	Rent on Other Local Government Landed Property	0.00	750,000.00	750,000.00
	Land Rent Under the Use Act	0.00	0.00	0.00
	Sub-Total Rent on Local Government Property	**0.00**	**1,410,000.00**	**1,410,000.00**
3.6	**INTEREST/REPAYMENTS AND DIVIDENDS:**			
3.6.1	**INTEREST/REPAYMENTS:**			
	Interest on Repayment of Motor Vehicle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Motorcycle Loan/Advance	0.00	0.00	0.00
	Interest on Repayment of Bicycle Loan/Advance	0.00	0.00	0.00
	Interest on Saving Accounts	0.00	0.00	0.00
	Interest on Fixed Deposits	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Interest/Repayments	**0.00**	**0.00**	**0.00**
3.6.2	**DIVIDENDS:**			
	Dividends on Stocks	0.00	0.00	0.00
	Dividends on Shares	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Sub-Total Dividends	**0.00**	**0.00**	**0.00**
	Grand Total Interest/Repayments and Dividends			
3.7	**GRANTS/AID AND REIMBURSEMENTS:**			
3.7.1	**INTERNAL AID/GRANTS:**			
	Grants from Federal Government	0.00	0.00	0.00
	Grants from State Government	0.00	0.00	0.00
	Others Grants	0.00	0.00	0.00
	Sub-Total Internal Aid/Grants	**0.00**	**0.00**	**0.00**
3.7.2	**REIMBURSEMENTS:**			
	Re-imbursement	0.00	0.00	0.00
	Others	0.00	0.00	0.00

	Sub-Total Re-imbursement	**0.00**	**0.00**	**0.00**
	Grand Total Grants/Aid and Re-imbursements	**0.00**	**0.00**	**0.00**
3.8	**MISCELLANEOUS REVENUE:**			
	Recovery of Losses and Overpayments	0.00	100,400.00	100,400.00
	Payment in Lieu of Resignation Notice	0.00	0.00	0.00
	Unclaimed Deposits- Salaries and Allowances	0.00	1,000,000.00	1,000,000.00
	Sales of Publications, Maps and Plans	0.00	10,000.00	10,000.00
	Hiring of Chairs and Canopies	0.00	100,000.00	100,000.00
	Others (Miscellaneous)	0.00	40,000.00	40,000.00
	Internal Loans	0.00	950,000,000.00	950,000,000.00
	Sub-Total Miscellaneous Revenue	**0.00**	**951,250,400.00**	**951,250,400.00**
	Grand Total Internally Generated Revenue	**7,725,600.00**		
4	**OTHER REVENUE SOURCES:**			
	Surplus from Sales of Government Property	0.00	0.00	0.00
	Others	0.00	0.00	0.00
	Total Capital Receipts	**0.00**	**0.00**	**0.00**
5	**PERSONNEL COST:**			
5.1	**CONSOLIDATED REVENUE FUND CHARGES:**			
	The Executive	4,899,606.57	32,861,030.00	27,961,423.43
	The Legislative	7,481,817.00	63,156,500.00	55,674,683.00
	Community Government Councils	0.00	54,000,000.00	54,000,000.00
	Sub-Total Consolidated Revenue Fund Charges	**12,381,423.57**	**150,017,530.00**	**137,636,106.43**
5.2	**PERSONNEL EMOLUMNET:**			
	Administration	76,455,356.47	87,288,370.00	10,833,013.53
	Finance	48,850,404.22	44,431,980.00	(4,418,424.22)
	Medical and Health	201,777,378.34	347,480,050.00	145,702,671.66
	Planning Research and Statistics	6,482,794.60	19,437,670.00	12,954,875.40
	Agricultural and Natural Resources	30,175,381.80	42,282,680.00	12,107,298.20
	Works, Transport and Housing	15,765,359.00	34,169,610.00	18,404,251.00
	Information, Education and Social Welfare	14,941,853.40	30,439,120.00	15,497,266.60
	Salaries & Allowances of Primary Education Teachers & Members Council Traditional Rulers	410,997,023.19	0.00	(410,997,023.19)
	Sub-Total Personnel Cost	**805,445,551.02**	**605,529,470.00**	**199,916,081.02**
5.3	**MISCELLANEOUS:**			
	Adult Instructors	6,278,856.45	3,000,000.00	3,278,856.45
	NYSC Corp Member	9,630,000.00	2,000,000.00	7,630,000.00
	Postal Agents	878,000.00	2,000,000.00	1,122,000.00
	Disabled Persons	0.00	2,000,000.00	2,000,000.00

	IT Students	980,000.00	3,000,000.00	2,520,000.00
	Road Cleaners	0.00	0.00	0.00
	Casual Security Men	0.00	0.00	0.00
	Children's day & National Independence	0.00	3,500,000.00	3,500,000.00
	Armed Forces Remembrance Day	0.00	1,500,000.00	1,500,000.00
	August Meeting	0.00	3,000,000.00	3,000,000.00
	Poverty Alleviation & Empowerment	0.00	3,000,000.00	3,000,000.00
	Police/SSS	0.00	1,500,000.00	1,500,000.00
	NEPAD/FADAMA III	0.00	2,000,000.00	2,000,000.00
	Youth Mobilization	0.00	2,000,000.00	2,000,000.00
	Women Day Celebration	0.00	2,000,000.00	2,000,000.00
	Total Miscellaneous	**17,766,856,45**	**28,000,000.00**	**10,233,143.55**
5.4	**PERSONNEL ANALYSIS:**			
	Total Number of Employees at the Beginning of the Year			
	Total Number of Employees Employed in the Year			
	Total Number of Employees Retired/Transferred or Left During the Year			
	Total Number of Employees at the End of the Year			
6	**OVERHEAD COST:**			
6.1	**OVERHEAD COSTS BY FUNCTION:**			
	Travel and Transport	8,926,324.53	33,423,820.00	24,497,495.47
	Utility Services	0.00	7,500,000.00	7,500,000.00
	Telephone and Postal Services	0.00	7,600,000.00	7,500,000.00
	Stationery and Printing	10,401,000.00	16,050,000.00	5,649,000.00
	Maintenance of Office Furniture and Equipment	4,951,649.06	**13,940,000.00**	8,997,350.94
	Maintenance of Vehicle and Capital Assets	7,151,324.53	16,850,000.00	9,698,675.47
	Consultancy and Professional Services	0.00	10,200,000.00	10,300,000.00
	Training, Staff Development and Welfare	2,584,824.06	16,251,000.00	13,666,175.94
	Entertainment and Hospitality	6,726,300.00	10,600,000.00	3,873,700.00
	Miscellaneous Expenses	4,651,349.00	8,200,000.00	3,548,650.94
	Provision of Service Materials	3,751,324.53	12,600,000.00	3,848,675.47
	Essential Services and ISJAAC Administration	40,142,870.63	0.00	40,142,870.63
	Total Overhead Cost By Function	**89,286,966.34**	**126,923,820.00**	**37,636,853.66**
	Previous Year's Retired Advanmces	23,706,823.94	0.00	23,706,823.94
	Grand Total OverHead Cost By Function	**65,580,142.40**	**126,923,820.00**	**61,343,677.60**
6.2	**OVERHEAD COSTS BY SECTORS (DEPT.):**			
	The Council	10,926,324.53	35,500,000.00	24,573,675.47
	Administration	10,326,000.00	40,200,000.00	29,309,169.00
	Finance	**4,951,642.06**	13,725,826.00	**8,772,170.94**
	Medical and Health	6,726,300.00	6,008,000.00	(726,300.00)
	Planning Research and Statistics	3,095,000.00	4,400,000.00	1,325,000.00
	Agricultural and Natural Resources	4,651,349.06	4,100,000.00	(551,349.00)
	Works, Transport and Housing	3,951,324.53	21,400,000.00	17,643,675.47)
	Information, Education and Social Welfare	3,951,324.53	1,460,000.00	(2,551,324.53)
	Essential Services and ISJAAC Administration	40,142,870.63	0.00	40,142,870.63
	Total Overhead Cost by Sector (Department)	**89,286,966.34**	**126,923,820.00**	**37,636,853.66**

7	**SECURITY VOTE**			
	Sub-Total	11,965,000.00	0.00	11,965,000.00
8	**INTEGRATED FARM PROJECTS**			
	Sub-Total	1,590,755.00	0.00	1,590,755.00
9	**CAPITAL EXPENDITURE:**			
	Motor Vehicle	5,500,000.00	160,000,000.00	154,500,000.00
	Road/Bridges	66,312,375.00	1,250,000,000.00	1,183,187,625.00
	Others	0.00	3,238,445,140.00	3,238,445,140.00
	Local Govt Joint Projects	434,536,259.26	0.00	434,536,259.26
	Total Capital Expenditure	**501,348,634.26**	**4,648,445,140.00**	**4,147,096,505.74**

	LIQUID ASSETS:				
	CASH BALANCE:				
10	Cash-at-Hand			3,803,262.20	21,230.00
	Sub-Total Cash			**3,803,262.20**	**21,230.00**
11	**BANK BALANCE:**				
	Name of Bank	**Account Name**	**Account No.**		
	1. ECO Bank I Plc	Salary Acct	429301014	1,655,771.51	1,232,803.79
	2. ECO Bank II Plc	Agric.Project Acct.	429091116	772,124.00	1,960,120.00
	3. Keystone Bank	Imprest Acct.	1001189994	2,602.72	5,619,920.00
	4. Zenith Bank Plc	Project Acct.	1015959156	3,042,016.50	109,190.39
	5. First Bank Plc	Not Disclosed	Not Disclosed	5,290,767.74	5,290,767.74
	6. First Bank Plc	do-	-do-	428,080.82	428,080.82
	7. UBA I Plc	-do-	-do-	(277,133.86)	(277,133.86)
	8. UBA II Plc	-do-	-do-	1,192,100.00	1,192,100.00
	9. Diamond Bank Plc	-do-	-do-	50,000.00	50,000.00
	10. FCMB	-do-	-do-	3,316.65	3,316.65
	Sub-Total Bank			**12,109,646.08**	**15,609,165.81**
	Grand Total Liquid Assets:			**15,912,908.28**	**15,630,395.81**
12	**SALARY ADVANCE**				
	1. Otuonye Joy			0.00	137,800.00
	2. Nwachukwu R. N.			0.00	140,000.00
	Sub-Total Salary Advance			**0.00**	**277,800.00**
13	IMPREST:				
1.	Sundry Councillors			600,000.00	600,000.00
2.	Dr. Mrs. Elizabeth Ejiogu			639,100.00	639,100.00
3.	Okpara Chukwuemeka			51,960.00	51,960.00
4.	Nwaulu Geraldine			30,000.00	30,000.00
5.	Nze Nnadi Okenwe			690,000.00	690,000.00
6.	Ayozie, V. C.			816,520.00	816,520.00
7.	Thomas Obi			50,000.00	50,000.00
8.	Osuji Rosemary			83,260.00	83,260.00
9.	Nwaribe, A. N.			400,000.00	400,000.00
10.	Sundry HODs			364,000.00	364,000.00
11.	Ibe Evaristus			50,000.00	50,000.00
12.	Ibe, E.N.			350,000.00	350,000.00
13.	Hon. Benson Ibekwe			3,700,000.00	3,700,000.00
14.	Iheakanwa Theresa			205,000.00	205,000.00
15.	Egbuawa, E.N			1,460,000.00	1,460,000.00
16.	Mgbogu Cecilia			325,000.00	325,000.00
17.	Mberekpe, K.C.			655,000.00	655,000.00
18.	Njagwu, M.N.			575,000.00	575,000.00
19.	Oguwuike, A.U.			625,000.00	625,000.00
20.	Egbule Christy			625,000.00	625,000.00
21.	Adibe Frumentus			475,000.00	475,000.00

22.	Ucheoma Chibueze	675,000.00	675,000.00
23.	Ozurumba Perpetua	275,000.00	275,000.00
24.	Ebo Eugnene	325,000.00	325,000.00
25.	Hon. Chidiebere Ekeh	450,000.00	450,000.00
26.	Lady Ezinne Amako	450,000.00	450,000.00
27.	Chikere A.C.	300,000.00	300,000.00
28.	Ekwe Stella	150,000.00	150,000.00
29.	Uwah Chidinma	100,000.00	100,000.00
30.	Azutalam Samuel	400,000.00	400,000.00
31.	Agim Calistus	100,000.00	100,000.00
32.	Njoku A.I.	200,000.00	200,000.00
33.	Barr Ibechazor	140,000.00	140,000.00
34.	Hon. Anthony Ordu	600,000.00	600,000.00
	Sub-Total Service Advances	**16,934,340.00**	**16,934,340.00**
14	**SERVICE ADVANCES:**		
14.1	**INTEGRATED FARM PROJECT**		
	Total		
14.2	**CHAPEL PROJECT**		
	Total		
14.3	**GRADING OF RURAL ROADS**		
	Total		
14.4	**RENOVATION OF BUILDINGS**		
	Total		
14.5	**PERSONAL ADVANCES:**		
1	Okeafor L.C.	80,000.00	80,000.00
2	Ajero Jacinta	28,000.00	28,000.00
3	J.A. Osegbu	12,257,250.00	12,257,250.00
4	B.C. Okorie	150,000.00	150,000.00
5	Onyechere Stella	645,000.00	645,000.00
6	Mgbogu Cecilia J.	1,335,000.00	1,335,000.00
7	Charles Opara	689,300.00	689,300.00
8	Onyeukwu Faith	62,480.00	62,480.00
9	Ezinwoke Ignatius	1,002,500.00	1,002,500.00
10	Opara Sampson	511,544.00	511,544.00
11	Chukwu E.U	554,000.00	554,000.00
12	OgwuegbuChidi K.	133,000.00	133,000.00
13	Engr.J.C. Uzor	3,277,765.00	3,277,765.00
14	Ezue Mary N.	425,406.00	425,406.00
15	Anyanwu Godspower	1,153,000.00	1,153,000.00
16	Iwuagwu J.A.C.	10,000.00	10,000.00
17	Madufor Lucky	178,500.00	178,500.00
18	Nwokocha A.M.I.	1,542,000.00	1,542,000.00
19	P.C. Odor	676,000.00	676,000.00

20	Engr. Ohaeto, S.I.	2,628,000.00	2,628,000.00
21	Chukwu Callistus N.	640,000.00	640,000.00
22	NjokuOkechukwu Ngozi	30,000.00	30,000.00
23	A. C. Chikere	256,000.00	256,000.00
24	Opara Samson	45,000.00	45,000.00
25	NzeNnadi Okenwa	720,000.00	720,000.00
26	Everest Ibe	50,000.00	50,000.00
27	Nwaulu Geraldine	30,000.00	30,000.00
28	Oke C.U.	25,000.00	25,000.00
29	Okoroafor Innocent	369,836.00	369,836.00
30	Opara Peter	30,000.00	30,000.00
31	Umueze Kingsley	90,000.00	90,000.00
32	KaluChineye	25,000.00	25,000.00
33	Oyemaihe Christian	27,000.00	27,000.00
34	Jane Francis Ezealla	1,711,700.00	1,711,700.00
35	Charles Obiakor	30,000.00	30,000.00
36	Sam P. Azike	4,000.00	4,000.00
37	Harold Ezeogu	56,000.00	56,000.00
38	Ebechi Chidi	180,000.00	180,000.00
39	Mejuru J.N.	360,000.00	360,000.00
40	Onwukwe Oby	450,000.00	450,000.00
41	Ngozi Izimah	146,000.00	146,000.00
42	Ezeugo Njideka	80,000.00	80,000.00
43	Okwudiri S.O.	20,000.00	20,000.00
44	Nwahiro Juliana	110,000.00	110,000.00
45	Hon Abara Chiemela	2,702,000.00	2,702,000.00
46	Kennedy Ogwuegbu	40,000.00	40,000.00
47	Engr. Ikenna Elezianya	3,670,000.00	3,670,000.00
48	NwakaNgozi	55,000.00	55,000.00
49	Onuegbu K.N.	2,654,000.00	2,654,000.00
50	Amadi Emmanuel	3,000.00	3,000.00
51	Ekenze E.C.(Mrs.)	448,000.00	448,000.00
52	Anukam Eze Paul	650,000.00	650,000.00
53	Hon Chima Emeadi	175,000.00	175,000.00
54	Edo Benniah	348,500.00	348,500.00
55	Hon Eze Nnorom	70,000.00	70,000.00
56	J.N. Ukaegbu	90,000.00	90,000.00
57	Ego Elemamba	186,000.00	186,000.00
58	Okoroafor Kelechi	752,400.00	752,400.00
59	Njideka Nwobi	370,000.00	370,000.00
60	Ajero Sylvester N.	40,300.00	40,300.00
61	Chijioke Lovelyn	135,000.00	135,000.00
62	Akwudike Doris	10,000.00	10,000.00
63	Prince Arnold .N.	7,756,100.00	7,756,100.00
64	Ogu C.C	1,162,000.00	1,162,000.00
65	Onyemechere F.U	60,000.00	60,000.00
66	Oledike E.N	88,000.00	88,000.00
67	Ezeugo Iheka	60,000.00	60,000.00
68	Amadi .G.I	793,468.00	793,468.00
69	Barr. Uzowuru L. N.	20,000.00	20,000.00
70	Thomas Obi	50,000.00	50,000.00
71	OsujiChuks	20,000.00	20,000.00
72	Isa Hakiri	40,000.00	40,000.00

73	Ngozi Nwoba	60,000.00	60,000.00
74	Onwusuruaku Vitus	92,418.80	92,418.80
75	Christy Okoroafor	8,500.00	8,500.00
76	De Dike G.N	70,000.00	70,000.00
77	Nwachukwu R.N	30,000.00	30,000.00
78	Ebere Rose (Mrs.)	30,000.00	30,000.00
79	Ibe Dorathy .C.	4,200.00	4,200.00
80	Iwueze M.C	100,000.00	100,000.00
81	Uboegulam Ifeanyi	270,400.00	270,400.00
82	Azodo Uche .M.	60,000.00	60,000.00
83	Osuoha Helen	9,000.00	9,000.00
84	Barr. Igbokwe Chikodi	20,000.00	20,000.00
85	Chigozirim Obiakor	20,000.00	20,000.00
86	Angela John Njoku	500,000.00	500,000.00
87	Ugochi E. Nelson	250,000.00	250,000.00
88	Nneke G.K	120,000.00	120,000.00
89	Chief A.I Onuoha	140,190.00	140,190.00
90	Okpara Chukwuemeka	150,000.00	150,000.00
91	Abara A.C	90,000.00	90,000.00
92	Chibueze Ucheoma	657,850.00	657,850.00
93	Irojiogu .O.J	120,000.00	120,000.00
94	Ejimu Opara	3,000.00	3,000.00
95	Chukwu B.C	3,868,920.00	3,868,920.00
96	Enwereu Chinwe	175,000.00	175,000.00
97	Asoluka Amanze	610,000.00	610,000.00
98	Mmezu Lucia	990,000.00	990,000.00
99	Lolo Pauline Obiyor	600,000.00	600,000.00
100	Hyacinth Akagba	12,000.00	12,000.00
101	Ofoha Chineye	10,500.00	10,500.00
102	Amaefula Lois	117,000.00	117,000.00
103	Dr. J.O.C Obiyor	9,350,000.00	9,350,000.00
104	Ifeoma Osueke	169,000.00	169,000.00
105	Oliver Umunakwe	610,000.00	610,000.00
106	Christian Asoluka	30,120.00	30,120.00
107	Margaret Agumanu	46,000.00	46,000.00
108	Ukeoma Celestina C	100,000.00	100,000.00
109	Uchechukwu Godwin	538,550.00	538,550.00
110	S.I Agoha	946,000.00	946,000.00
111	Maureen Chucks	154,444.00	154,444.00
112	Ebere U.S.A	2,080,000.00	2,080,000.00
113	Akuwudike Chiboro	10,000.00	10,000.00
114	Dr. H.M Obichere	57,000.00	57,000.00
115	E.E Onuoha	11,662,400.00	11,662,400.00
116	Ihueze Agatha	10,000.00	10,000.00
117	Lambert Ohanyere	20,000.00	20,000.00
118	Linus Oparaocha	1,375,000.00	1,375,000.00
119	Akuwudike A.A	1,451,919.00	1,451,919.00
120	Joy Ogbonna	27,500.00	27,500.00
121	Patience Iweho	5,000.00	5,000.00
122	Charity Nwachukwu	326,388.00	326,388.00
123	Chioma Raymond	95,000.00	95,000.00
124	Obikwere Ephraim	15,000.00	15,000.00
125	Ekenam .J.	26,000.00	26,000.00

126	Osuji Elizabeth	40,500.00	40,500.00
127	Paul Inyere	20,000.00	20,000.00
128	Kalu Obasi	25,000.00	25,000.00
129	Meg. Ononogho	807,500.00	807,500.00
130	Okoro I.O	5,000.00	5,000.00
131	EkemmaduEuphemia	5,000.00	5,000.00
132	Anugwara Raymond	11,000.00	11,000.00
133	Chima Maxwell	25,000.00	25,000.00
134	Michael Nze	10,000.00	10,000.00
135	Mrs. Iwe O.	10,000.00	10,000.00
136	Sabina Opara	33,993.00	33,993.00
137	Dr. Akachuru Kinsley	30,000.00	30,000.00
138	John Orji	212,500.00	212,500.00
139	Samuel Onuoha	56,000.00	56,000.00
140	Duru Peter .C.	18,416.00	18,416.00
141	Ononogbo Edward C	1,506.00	1,506.00
142	Kalu Williams U	11,822.00	11,822.00
143	Madu Euphemia	5,000.00	5,000.00
144	Onuoha Ifeanyi T	20,534.00	20,534.00
145	Doratus A. Ihenacho	40,484.34	40,484.34
146	Gabriel .P. Nnadi	5,286.42	5,286.42
147	Ekeodu Sylverleen	13,512.00	13,512.00
148	Chukwuemeka Alenaku	525,000.00	525,000.00
149	Nneka Nwosu	394,820.00	394,820.00
150	Eze Prisca	13,770.00	13,770.00
151	Ogazie A.C	5,000.00	5,000.00
152	Opara Oliver	27,866.00	27,866.00
153	Raymond Anugwara	101,712.00	101,712.00
154	Dennis Nwakiyi	25,700.00	25,700.00
155	Perpetua Chinagorom	46,000.00	46,000.00
156	Chikdibia Okpe	100,000.00	100,000.00
157	Kelechi Okereke	245,000.00	245,000.00
158	E.J.C Amadi	13,737,200.00	13,737,200.00
159	Njakwu M. N.	365,000.00	365,000.00
160	E.A.I. Kemakolam	26,744,850.00	26,744,850.00
161	A.N Nwaribe	111,000.00	111,000.00
162	E.O Ejimadu	54,900.00	54,900.00
163	O.U Opara	11,630.00	11,630.00
164	Joy C Jamike	803,690.00	803,690.00
165	Israel A Aharanwa	539,979.00	341,179.00
166	C.E Onugha	106,078.00	106,078.00
167	A.U Ejimofor	54,189.00	54,189.00
168	H.N. Umezuruike	1,203,600.00	1,203,600.00
169	Vitalis Eke	686,900.00	686,900.00
170	K.C. Obichere	3,560,000.00	3,560,000.00
171	Leo Onyemechara	170,000.00	170,000.00
172	S.C. Ejimofor	18,920.00	18,920.00
173	A.U. Uzozie	72,000.00	72,000.00
174	Augustine Nnodim	17,500.00	17,500.00
175	Damian Opara	1,620,965.00	1,620,965.00
176	E.N. Nwachukwu	3,604,845.00	3,604,845.00
177	Donatus Nwosu	327,000.00	327,000.00
178	Fidelis Okoro	2,350.00	2,350.00

179	Christian Enyinnaya	23,000.00	23,000.00
180	Hon C.C. Okorie	1,325,200.00	1,325,200.00
181	B.O. Ewulonu	48,150.00	48,150.00
182	Nicholas Anyanwu	390,080.00	390,080.00
183	B.C. Ndiulor	1,700,000.00	1,700,000.00
184	F.C. Nwankwo	19,000.00	19,000.00
185	John OgechiOkere	35,000.00	35,000.00
186	LizzyMba	628,650.00	628,650.00
187	L.C. Egeonuo	5,131,230.00	5,131,230.00
188	E.C. Nwoko	382,960.00	382,960.00
189	B.O. Ike	303,556.00	303,556.00
190	A.I. Emesom	66,952.00	66,952.00
191	M.O. Anosike	1,500.00	1,500.00
192	Martin Anosike	43,750.00	43,750.00
193	Gilbert Nwagwu	2,286.00	2,286.00
194	Margret Ononogbo	41,900.00	41,900.00
195	Lambert Obi	8,000.00	8,000.00
196	Nelson Ofurum	2,000.00	2,000.00
197	E.C. Nwagwu	30,300.00	30,300.00
198	H.E. Eluchie	6,000.00	6,000.00
199	James Ejiofor	56,000.00	56,000.00
200	A.N.O. Okorie	2,205,490.00	2,205,490.00
201	E.E.E Obikwere	1,949,000.00	1,949,000.00
202	Hon. Chika Nwaneri	8,059,000.00	8,059,000.00
203	Desmond Onyia	621,000.0	621,000.0
204	F.M.O. Ajirija	303,000.00	303,000.00
205	J.A.O. Nwagbara	557,500.00	557,500.00
206	Eze H. Ugoji	6,000.00	6,000.00
207	Stella Ugorji	32,000.00	32,000.00
208	Uche Ezeaka .A.	256,300.00	256,300.00
209	J. Akponje	125,300.00	125,300.00
210	S.O. Anyaegbu	7,904.00	7,904.00
211	Mercy Mba	1,500.00	1,500.00
212	Eke Nkechi & Others	12,500.00	12,500.00
213	Ogechi Onyeali	14,500.00	14,500.00
214	Rita Anyanwu	28,850.00	28,850.00
215	Bernard Egbereonwu	2,700.00	2,700.00
216	Henry Owuamanam	68,000.00	68,000.00
217	J.N.J. Uwakwe & Others	62,000.00	62,000.00
218	C.C. Nwankwo	61,500.00	61,500.00
219	Samuel Agbueze	3,000.00	3,000.00
220	L.U. Okereke & Others	80,600.00	80,600.00
221	M.B. Edna	145,900.00	145,900.00
222	Charles Ejiogu	172,000.00	172,000.00
223	Francis Nwachukwu	335,000.00	335,000.00
224	Kelechi Onyebinama	6,400.00	6,400.00
225	S.A.Onyia	12,756.00	12,756.00
226	Fidelis Uzoma	14,697.00	14,697.00
227	Lawrence Ugwuosu	26,200.00	26,200.00
228	Esther C.C. Imo	25,000.00	25,000.00
229	A.N. Nwankwo	100,000.00	100,000.00
230	F.O. Ejimadu	82,135.00	82,135.00
231	A.I. Emesom	8,000.00	8,000.00

232	Dora Aside Ojigbo	40,000.00	40,000.00
233	U.B Onuoha	15,000.00	15,000.00
234	A. A. Ejiofor	94,000.00	94,000.00
235	R.O Ike	2,500.00	2,500.00
236	F. Eke	45,075.00	45,075.00
237	A.A Ezeani	1,200.00	1,200.00
238	Chukwuma Ohadoma	100,000.00	100,000.00
239	Theresa Okechi	290,670.00	290,670.00
240	U.E Umeh	116,200.00	116,200.00
241	A.A Onyekazi	833,450.00	833,450.00
242	Nkechi Eke	10,000.00	10,000.00
243	N.I. Nwachukwu	57,500.00	57,500.00
244	E.C. Iwuagwu	5,000.00	5,000.00
245	Chiedo Ugochukwu	2,000.00	2,000.00
246	Eke Amadi	4,000.00	4,000.00
247	C. C. Nwankwo	21,475.00	21,475.00
248	Opara N. O.	26,920.00	26,920.00
249	Godspower Okoro	37,000.00	37,000.00
250	Pauline Ogbonna	4,000.00	4,000.00
251	Ogbonna G.O	10,300.00	10,300.00
252	Lolo Ulachi	100,000.00	100,000.00
253	L.C Nze	14,643.00	14,643.00
254	Charles Maduike	44,780.00	44,780.00
255	Chief Umuezuruike	855,000.00	855,000.00
256	NzeNnadi .C. Okenwa	3,050,000.00	3,050,000.00
257	Mrs. J. Njoku	25,000.00	25,000.00
258	Mrs .Iwuala .C.	25,000.00	25,000.00
259	G.I. Ejimohu	390,000.00	390,000.00
260	Mrs. U. Emereonye	35,000.00	35,000.00
261	Lawrence O. Uche	66,420.00	66,420.00
262	Udeuba O.K. & 26 Others	88,000.00	88,000.00
263	Chimezie N.M.	1,500.00	1,500.00
264	Fidelis Okoro	2,000.00	2,000.00
265	Christian Onyenaeche	2,000.00	2,000.00
266	Hyacinth Akashala	18,650.00	18,650.00
267	Sir B.U. Okorie	76,200.00	76,200.00
268	J.C. Amako (Rev.)	704,000.00	704,000.00
269	Celestina Agoziem	3,000.00	3,000.00
270	Dr E.C. Iheakor	72,600.00	72,600.00
271	Nnarom Bartholomew	3,500.00	3,500.00
272	Chimezie N.M	40,000.00	40,000.00
273	C.K Ebingasi	653,000.00	653,000.00
274	Ogueri Mercy N	207,360.99	207,360.99
275	I.F Okorie	130,000.00	130,000.00
276	A. C. Amadi	3,300.00	3,300.00
277	Loveth Onwukanjo	27,300.00	27,300.00
278	Evang. G.C. Okereke	60,000.00	60,000.00
279	Ebere Francisca	50,000.00	50,000.00
280	Ignatius Uwazuruike	800,000.00	800,000.00
281	Kenneth Ijeme& Other	5,008,000.00	5,008,000.00
282	Charles Ugorji	6,230.00	6,230.00
283	M.O Okoli	35,000.00	35,000.00
284	Ebo Eugene	745,000.00	745,000.00

285	S.I Nwanzema	173,066.99	173,066.99
286	S.U Udensi & Others	333,500.00	333,500.00
287	F.O Ukwuoma	31,500.00	31,500.00
288	E.A Osuji	2,750.00	2,750.00
289	E.N Umunnakwe	108,250.00	108,250.00
290	Cyprian Ononoiwu	25,000.00	25,000.00
291	Chijioke Okoro	100,000.00	100,000.00
292	Florence Okorie	5,000.00	5,000.00
293	Faith Onyeachilam C	(13,000.00)	(13,000.00)
294	K.K Ejiofor	(16,500.00)	(16,500.00)
295	Beatrice Kamahu	15,310.00	15,310.00
296	O.I Ijeoma	139,430.00	139,430.00
297	Z.C Alichie	939,000.00	939,000.00
298	M. Sarachi	5,000.00	5,000.00
299	Joseph Nwosu	3,000.00	3,000.00
300	C.C. Ugwe	31,000.00	31,000.00
301	C.C. Alichi	110,000.00	110,000.00
302	Sam Ejiogu	2,000.00	2,000.00
303	Onyemechara Okezu	15,000.00	15,000.00
304	John Ekwubiri	119,700.00	119,700.00
305	Elizim R.O	33,000.00	33,000.00
306	Loveth Mmehere	49,900.00	49,900.00
307	Chief Onu Kevin	140.00	140.00
308	E.O. Ngere	63,152.00	63,152.00
309	Kenneth Ekeogbo	1,000.00	1,000.00
310	Edward E. Erina	11,800.00	11,800.00
311	M.O. Anosike	14,130.00	14,130.00
312	Walter Onyeaka	26,000.00	26,000.00
313	A.E. Ukaegbu	77,500.00	77,500.00
314	Nicholas Egele	12,600.00	12,600.00
315	John Ohakwe	4,480.00	4,480.00
316	A.C Amachi	3,500.00	3,500.00
317	Onyekwere U.V	6,000.00	6,000.00
318	Ben Ogu	103,520.00	103,520.00
319	S.U Agbaero	224,000.00	224,000.00
320	C.C Umunna	4,000.00	4,000.00
321	Christy Anaele	1,257,550.00	1,257,550.00
322	Patience Okoro	500.00	500.00
323	Felix Onugha	6,210.00	6,210.00
324	Charles Ohiri	91,800.00	91,800.00
325	Hon, M.O Okechi	10,000.00	10,000.00
326	Nnenna B Nzimako	650,250.00	650,250.00
327	Hon.C.A.Uba	55,600.00	55,600.00
328	Uba E.A.	232,815.00	232,815.00
329	AzuzuR.I.	62,790.00	62,790.00
330	IIeme P.O.	16,000.00	16,000.00
331	IbeS.C.	148,800.00	148,800.00
332	Nzimako B.C.	401,500.00	401,500.00
333	Chijioke .I.	17,500.00	17,500.00
334	Mbata A.A.	2,546.58	2,546.58
335	Okoro Mike	48,160.00	48,160.00
336	Anujuru Alban .O.	200,850.00	200,850.00
337	Ugwuegbulam Jude .O.	46,000.00	46,000.00

338	Ofurum Ngozi H.U.	44,000.00	44,000.00
339	Ayozie Isaac	33,000.00	33,000.00
340	Eguru E.C.	8,000.00	8,000.00
341	Ezeburuzor Joy	300.00	300.00
342	Ethebert Igbo	1,480.00	1,480.00
343	Anuforo Victory	459.00	459.00
344	Igbokwe Richard	396.00	396.00
345	Mbata B.C.	9,080.00	9,080.00
346	Nwachukwu P.C.	33,500.00	33,500.00
347	Oparaku Wilson	8,810.00	8,810.00
348	Okoroafor Zico	3,000.00	3,000.00
349	Ikegbule B.M.I.	9,000.00	9,000.00
350	Tauye Adelonumba	500.00	500.00
351	Egeonu Chioma .R.	4,500.00	4,500.00
352	Ohakwe John	1,304.00	1,304.00
353	Ibe Lawerence	1,120.00	1,120.00
354	Obasi Chinyere	10,000.00	10,000.00
355	Osuji Lucy	948.00	948.00
356	Ugorji Samuel	1,030.00	1,030.00
357	Nick C.C	375,000.00	375,000.00
358	Ehirim L.N	20,000.00	20,000.00
359	Nwagwu Justus	15,000.00	15,000.00
360	Nnodim Augustina C	14,705.00	14,705.00
361	Eleonu Joseph	39,000.00	39,000.00
362	Nick Z.C	888,300.00	888,300.00
363	Florence Ononyele	20,000.00	20,000.00
364	A.N Okorie	150,000.00	150,000.00
365	Oliver Ngere	764,000.00	764,000.00
366	Mbalare Onyeagoro	422,000.00	422,000.00
367	J.A Akpaonye	316,000.00	316,000.00
368	V.A Onyia	2,640.00	2,640.00
369	Hon. A.C Nwanebo	25,000.00	25,000.00
370	S.U. Agbere	90,000.00	90,000.00
371	Ambrose Agbaralare	32,000.00	32,000.00
372	J.O Okereke	480,000.00	480,000.00
373	Eucheria Dike	1,500.00	1,500.00
374	Chima Emeachi	100,000.00	100,000.00
375	John Onukwusi	50,000.00	50,000.00
376	Nkemakolam Okenwa	100,000.00	100,000.00
377	Kevin Njoku & Other	48,000.00	48,000.00
378	S.U Agwuibo	5,000.00	5,000.00
379	Sam Nwosu	4,000.00	4,000.00
380	Ijeoma Amako	210,000.00	210,000.00
381	Lolo C. Obiaraeri	110,000.00	110,000.00
382	Dr. Ray Ekwueme	315,000.00	315,000.00
383	Mercy Ogueri	30,000.00	30,000.00
384	Eunice Egelonu	175,000.00	175,000.00
385	Theresa Ugwu	447,500.00	447,500.00
386	Elizabeth Osuji	155,000.00	155,000.00
387	Dr. Ken Mezieobi	2,431,000.00	2,431,000.00
388	B.N. Awuzie	730,000.00	730,000.00
389	P.N. Abiazie	275,000.00	275,000.00
390	B.U. Arungwe	20,000.00	20,000.00

391	Adaku Nkwazema	550,000.00	550,000.00
392	Hon. Gordons Onuoha	390,000.00	390,000.00
393	Henry Ekenma	19,400.00	19,400.00
394	R.O Igbokwe	34,600.00	34,600.00
395	Ihenacho Chukwuemeka	3,500.00	3,500.00
396	Donatus Nwosu	145,600.00	145,600.00
397	Mrs. Obilor E	7,000.00	7,000.00
398	Theodore Njoku	750.00	750.00
399	Joseph Ezeka	20,000.00	20,000.00
400	Sir. Goddy Osuji	320,000.00	320,000.00
401	Eze J.O Muruako	320,000.00	320,000.00
402	Longinus Uka	20,000.00	20,000.00
403	Hon. G.A.A. Amadi	400,000.00	400,000.00
404	E.I. Ejimadu	55,000.00	55,000.00
405	Emeka Ahaneku	15,000.00	15,000.00
406	Christian Uzodinma	12,000.00	12,000.00
407	Emeka Eke	12,000.00	12,000.00
408	Eunice Oham	1,500.00	1,500.00
409	Chidi .J. Ihemedu	320,000.00	320,000.00
410	A.O. Ohe	10,000.00	10,000.00
411	Lawyer Okay	35,000.00	35,000.00
412	L.J. Nwagbara	17,500.00	17,500.00
413	L. Diran	10,000.00	10,000.00
414	Joy Ogbonna	5,000.00	5,000.00
415	Agwunobi .M.L	6,000.00	6,000.00
416	Morgan Chinagorom	2,000.00	2,000.00
417	Nwosu Samuel	1,000.00	1,000.00
418	Chiemena Abara	63,000.00	63,000.00
419	Olua Mercy	17,500.00	17,500.00
420	Mere Joy	28,000.00	28,000.00
421	Lolo Evelyn Obulo	240,000.00	240,000.00
422	Nwanesi Chidinma	21,940.00	21,940.00
423	T.C Chairman Orderly	20,000.00	20,000.00
424	M.Oparaku Wilson	8,000.00	8,000.00
425	Enwerem Ernest	25,000.00	25,000.00
426	Dan. N. D.	60,000.00	60,000.00
427	Mazi N. Ohaegbule	346,000.00	346,000.00
428	Chioma Ray Acholom	100,000.00	100,000.00
429	Ahanonu .D.N.	1,486,000.00	1,486,000.00
430	Sir Pat Njoku	360,000.00	360,000.00
431	Hon. Uhenna Uchehara	2,143,000.00	2,143,000.00
432	P.O Inyeke	55,500.00	55,500.00
433	R.S Nnawuihe	187,000.00	187,000.00
434	J.C Ukachi	30,000.00	30,000.00
435	Ethel Nkwocha	13,500.00	13,500.00
436	A.C Enwerem	325,500.00	325,500.00
437	P.C Okwara	1,851,000.00	1,851,000.00
438	Aon. Uzoma .C. Ukah	238,000.00	238,000.00
439	Odunze F.O.	416,330.00	416,330.00
440	Mbah Jude	19,000.00	19,000.00
441	Anthony Iro	411,330.00	411,330.00
442	Appolonia Osuji	10,000.00	10,000.00
443	Sir. P.O Njoku	150,000.00	150,000.00

444	Rose Ozoemena	50,000.00	50,000.00
445	Ochiabuto Ogechi .P.	95,000.00	95,000.00
446	Samuel I. Onuoha	35,000.00	35,000.00
447	A. O. Nwabunsi	45,000.00	45,000.00
448	Henry Ekenna	4,334.00	4,334.00
449	John Orji	159,700.00	159,700.00
450	Hope Osuagwu	120,000.00	120,000.00
451	C.C. Mere	571,728.00	571,728.00
452	Ekeruo S.E	465,000.00	465,000.00
453	F.J.C Iroegbu	150,000.00	150,000.00
454	Nwachukwu Joy	47,868.00	47,868.00
455	Ikechi Anyanwu	23,994.00	23,994.00
456	Onukwugha Martins	17,500.00	17,500.00
457	Chiturumugo Nathan	20,000.00	20,000.00
458	T. Ugwu	(126,166.00)	(126,166.00)
459	Umwalukwe Julie	17,500.00	17,500.00
460	Florence N .Onwumere	1,864,050.00	1,864,050.00
461	Celestina Ofoha	15,000.00	15,000.00
462	Ihueze Agatha	4,000.00	4,000.00
463	Obet M. Obet	120,000.00	120,000.00
464	Cyril Nwaocha	1,800.00	1,800.00
465	U. S. A. Ebere	950,000.00	950,000.00
465	M. E. Ekeh	30,000.00	30,000.00
466	Godwin Imput	90,000.00	90,000.00
467	Hon. V. C. Muruako	5,928,634.00	5,928,634.00
468	J. U. C. Onuegbu	650,000.00	650,000.00
469	Oparaocha L.E	675,350.00	675,350.00
470	Onwusonye J.I.	110,000.00	110,000.00
471	Osuji A.O.	787,440.00	787,440.00
472	Ogbonna Joy	15,000.00	15,000.00
473	Pauline Egejuru	30,000.00	30,000.00
474	Mezu J.U.	790,000.00	790,000.00
475	Richard Igbokwe	132,550.00	132,550.00
476	Sarah Onuoha	10,000.00	10,000.00
477	Jacobson Oluigbo	24,494.00	24,494.00
478	Chuks Osuji	845,900.00	845,900.00
479	Ojuka Abigail C	130,750.00	130,750.00
480	Tijani Peter	5,000.00	5,000.00
481	Ihenacho .P.	30,000.00	30,000.00
482	Obioha S.N	9,500.00	9,500.00
483	Amanze Jonas	950,000.00	950,000.00
484	Dara Njideka	30,000.00	30,000.00
485	Deacon AkaghaIssac	276,500.00	276,500.00
486	Duru C.O.	20,000.0	20,000.0
487	Priscilla Obilor	90,000.00	90,000.00
488	Oluigbo Jacobson	3,000.00	3,000.00
489	Aligwekwe L.A.	27,000.00	27,000.00
490	Chijoke Lovely	135,000.00	135,000.00
491	Chidi Okoro	43,000.00	43,000.00
492	Oguejionu Lilian	80,000.00	80,000.00
493	Ikegwuruka L.M.C.	40,000.00	40,000.00
494	Onyekwere S.O.	2,860.00	2,860.00
495	Baja Isa	100,000.00	100,000.00

496	Etho E.N.	61,000.00	61,000.00
497	Oby Onwudiwe	450,000.00	450,000.00
498	Ngozi Isima	156,000.00	156,000.00
499	EzeugoNjideka	80,000.00	80,000.00
500	Okwudire S.O.	20,000.00	20,000.00
501	Nwahiri Juliana	110,000.00	110,000.00
502	Amadi Emmanuel	3,000.00	3,000.00
503	Anukam Eze Paul	650,000.00	650,000.00
504	Hon. Emeka Onyenwenjo	332,000.00	332,000.00
505	Akuwudike Doris	10,000.00	10,000.00
506	Eunice Onyenwe	479,500.00	479,500.00
507	Oledike E. N.	479,500.00	479,500.00
508	Onyemehera F. U.	60,000.00	60,000.00
509	Engr. K. C. Onwubiko	32,749,030.00	32,749,030.00
510	Ugochinyere Onyeukwu	16,028.00	16,028.00
511	Sabina Opara	13,993.00	13,993.00
512	IbeC. N.	180,000.00	180,000.00
513	Nwogu Chinonso	4,000.00	4,000.00
514	Okorie B. C.	170,000.00	170,000.00
515	Iwueze M. C.	130,000.00	130,000.00
516	Duru Geraldine	5,000.00	5,000.00
517	C. U. P. Okoro	15,000.00	15,000.00
518	Ukaegbu J. U.	15,000.00	15,000.00
519	Oliver Opara	20,000.00	20,000.00
520	Emenyonu Martin	3,000.00	3,000.00
521	Duru C. O.	6,000.00	6,000.00
522	Nze Prince Michael	50,000.00	50,000.00
523	Ataehielem Love	20,000.00	20,000.00
524	Ayozie Victor	2,411,520.00	2,411,520.00
525	Mejuru J. U.	790,000.00	790,000.00
526	Chukwu G. U	252,000.00	252,000.00
527	Ogwa Abigail	120,000.00	120,000.00
528	Luke Odoemenam	120,000.00	120,000.00
529	Hon. Emelam Chime	185,000.00	185,000.00
530	Obi T. O.	10,000.00	10,000.00
531	Nzeoma L. N.	320,000.00	320,000.00
532	Ann Dialaeme	185,000.00	185,000.00
533	Manu Phil	330,000.00	330,000.00
534	Diala Tony	35,000.00	35,000.00
535	Ekeocha Joyce N.	(2,000.00)	(2,000.00)
536	Pastor Chinedu	110,000.00	110,000.00
537	Opara Charles	100,000.00	100,000.00
538	Ndukuba Onyemechara	30,000.00	30,000.00
539	Akujuobi Ochiagha	30,000.00	30,000.00
540	Kalu Chinyere	115,000.00	115,000.00
541	Ebechi Chidi	180,000.00	180,000.00
542	Eme Nlemoha	30,000.00	30,000.00
543	Iheanacho P.	1,000.00	1,000.00
544	Okoroafor Innocent	29,800.00	29,800.00
545	Dr. Mrs. LizzyEjiogu	700,000.00	700,000.00
546	Onuwa Gloria	10,000.00	10,000.00
547	Chinedu Ike	20,000.00	20,000.00
548	Anyele John Njoku	550,000.00	550,000.00

549	Ohamara Kelechi	20,000.00	20,000.00
550	Okoro Godson	20,000.00	20,000.00
551	Eboh E. (Mrs.)	80,000.00	80,000.00
552	Dr. Ezenbe S. N.	70,000.00	70,000.00
553	Arumegwa C.	2,500.00	2,500.00
554	Barr. Nwabuike A. O.	200,000.00	200,000.00
555	A. M. O. Ashankoye	100,000.00	100,000.00
556	Nwambara Regina	30,000.00	30,000.00
557	Ozurumba P. C.	320,880.00	320,880.00
558	Kemakolam A. N.	475,000.00	475,000.00
559	Ukwandu Edith	90,933.00	90,933.00
560	Engr. A. I. Azodo	120,000.00	120,000.00
561	Onuawuchi Onyemere	18,650.00	18,650.00
562	Uzoma Ifeanyi	24,000.00	24,000.00
563	Iheakanwa Theresa	216,960.00	216,960.00
564	Emenyonu Martin	7,500.00	7,500.00
565	Dora Dikocha	18,000.00	18,000.00
566	Njiagwu M. N.	184,000.00	184,000.00
567	Osuji Rosemary	435,180.00	435,180.00
568	Ikechi Anyanwu	800.00	800.00
569	OguwuikeUchenna	21,340,460.00	21,340,460.00
570	Okwuosa K. C.	50,000.00	50,000.00
571	Okere Gerald	270,000.00	270,000.00
572	Uwandu Joyce	130,000.00	130,000.00
573	Ezenwa Magnus	456,800.00	456,800.00
574	Edozie Ikechukwu	477,000.00	477,000.00
575	Obua Maureen	600,000.00	600,000.00
576	Eboh Eugene	15,000.00	15,000.00
577	Hon. Benson B. Ibekwe	4,351,274.26	16,102,698.20
578	Chioma Maxwell	72,500.00	72,500.00
579	Dora Dikeocha	11,000.00	11,000.00
580	Egbuawa E. O.	2,520,000.00	2,520,000.00
581	Ozurumba P.C.	50,000.00	50,000.00
582	Oguwuike Uchenna	32,000.00	32,000.00
583	Nwabuisi Obinna	20,000.00	20,000.00
584	Ibe E. N	20,000.00	20,000.00
585	Njemanze Angela	100,000.00	100,000.00
586	Hon. Victor Osigwe	20,700,000.00	20,700,000.00
587	-do-	2,200,000.00	2,200,000.00
588	-do-	400,000.00	400,000.00
589	-do-	200,000.00	200,000.00
590	-do-	200,000.00	200,000.00
591	-do-	400,000.00	400,000.00
592	-do-	200,000.00	200,000.00
593	Lady Ezinne Amaka	10,000.00	10,000.00
594	Chidiebere Ekeh	10,000.00	10,000.00
595	Uwah Chidinma	200,000.00	200,000.00
596	-do-	200,000.00	200,000.00
597	-do-	200,000.00	200,000.00
598	-do-	945,000.00	945,000.00
	Sub-Total Personal Advances	**335,874,103.38**	**347,426,727.32**
	Grand Total Service Advances	**335,874,103.38**	**347,426,727.32**

15	**UNREMITTED DEDUCTIONS:**		**ACTUAL 2018**		**2017**
		BALANCE B/D ₦'m	**DURING YEAR ₦'m**	**BALANCE C/D ₦'m**	**₦'m**
15.1	**UNREMITTED TAXES:**				
	Developed Levy	37,800.00	0.00	37,800.00	37,800.00
	Educational Levy	16,900.00	0.00	16,900.00	16,900.00
	Pay As You Earn (PAYE)	26,995,752.74	0.00	26,995,752.74	26,995,752.74
	Value Added Tax (VAT)	6,845,371.75	0.00	6,845,371.75	6,845,371.75
	Withholding Tax (WHT)	6,750,439.28	0.00	6,750,439.28	6,750,439.28
	Sub-Total Unremitted Taxes	**40,646,263.77**	**0.00**	**40,646,263.77**	**40,646,263.77**
15.2	**UNREMITTED DEDUCTIONS FROM SALARY:**				
	NULGE Union Dues	3,826,144.75	0.00	3,826,144.75	3,826,144.75
	NULGE Welfare	175,796.00	0.00	175,796.00	175,796.00
	Staff Welfare Scheme	680,681.00	0.00	680,681.00	680,681.00
	BNS ISOPRS	(658.00)	0.00	(658.00)	(658.00)
	MHWU	382,735.70	0.00	382,735.70	382,735.70
	NANNM	368,306.02	0.00	368,306.02	368,306.02
	Agric. Livestock	(36,109.00)	0.00	(36,109.00)	(36,109.00)
	SSA				
	Sub-Total Unremitted Union Dues	**5,395,596.47**	**0.00**	**5,395,596.47**	**5,395,596.47**
	Grand Total Unremitted Deductions	**46,041,860.24**	**0.00**	**46,041,860.24**	**46,041,860.24**

16	**DEPOSITS:**	**2018** **₦'m**	**2017** **₦'m**
1	P.T.F	8,604.00	8,604.00
2	B.E.L.C.A.	3,000,000.00	3,000,000.00
3	Maxwell Chima	1,135,000.00	1,135,000.00
4	Nwansike Christian	50,000.00	50,000.00
5	Vehicle & bicycle loan	10,060.00	10,060.00
6	Obi Maureen	16,117.00	16,117.00
7	Anele O.C.	46,119.00	46,119.00
8	ChamberlineOsueke	105,000.00	105,000.00
9	VensEsemgbeme	45,000.00	45,000.00
10	DandeAdekanle	4,000.00	4,000.00
11	Egwenu Ann .N.	4,000.00	4,000.00
12	IsijolaOluwoh	4,000.000	4,000.000
13	EssimNdigreke .U.	4,000.00	4,000.00
14	IgweOluchi Juliet	4,000.00	4,000.00
15	Onye Regina	8,000.00	8,000.00
16	OkoroKiv Anthony	4,000.00	4,000.00
17	OjoYameAbioduru	4,000.00	4,000.00
18	OkoroNnenna Rita	4,000.00	4,000.00
19	EjireAbechilor	4,000.00	4,000.00
20	Coleman Charles	8,000.00	8,000.00
21	Jones Amanze	24,000.00	24,000.00
22	Stella Onyekwere	17,898.00	17,898.00
23	ChidiOgwuegbu	64,936.00	64,936.00
24	Godwin Azuatalam	5,000.00	5,000.00
25	Mbaonu Victoria	5,000.00	5,000.00
26	OparaChidinma	116,748.00	116,748.00
27	NwaiwuChinenye	39,518.00	39,518.00
28	Ezekwem Lilian	41,386.00	41,386.00
29	Ezeribe S. N.	5,971.00	5,971.00
30	Burial Levy	49,185.00	49,185.00
31	Phelomena Abaleke & Other	117,960.00	117,960.00
32	President General	100,000.00	100,000.00
33	Retention Fee	25,000.00	25,000.00
34	Unclaimed Salaries	1,037,162.00	1,037,162.00
35	Returned Cheques	68,000.00	68,000.00
36	E.O. Ozurumba	4,206.00	4,206.00
37	Mazi Ohaegbube	80,000.00	80,000.00
38	Agatha Ihueze	101,140.00	101,140.00
39	Planning Association	205,600.00	205,600.00
40	Azuma Grace	20,000.00	20,000.00
41	AzodoUche	32,998.00	32,998.00
42	AzubuikeNwanesi	26,899.00	26,899.00
43	OkerekeKelechi	25,799.00	25,799.00
44	EbohJephta	86,281.00	86,281.00
45	EkezieAnthonia	31,278.00	31,278.00
46	Uloma Rose	1,970.00	1,970.00
47	OkereBernadeth	255,799.06	255,799.06
48	Otu Chike	6,000.00	6,000.00
49	George Njoku	6,000.00	6,000.00
50	B. Offor	6,000.00	6,000.00
51	Nwangozi Eunice	38,438.31	38,438.31
51	Chibueze Ngozi U.	53,773.00	53,773.00
	Total Deposits	**12,563,441.84**	**12,563,441.84**

SUPPLEMENTARY NOTES 2018

SUPPLEMENTARY NOTE 1

Statutory Allocation (Monthly State Joint account Allocation Committee (JAAC) Transfers to Local Governments)

S/N	LGC	Direct Transfers To LGC	Transfers To SUBEB	Transfers To CTR	Transfers To Local Govt Joint Projects	Total Transfers
	MONTH:					
1	January	65,710,657.44	26,386,099.60	4,863,652.33	39,556,594.16	**136,517,003.53**
2	February	30,177,972.12	29,386,099.60	4,863,652.33	39,556,594.16	**103,984,318.21**
3	March	28,871,283.40	26,386,099.60	4,863,652.33	39,556,594.16	**99,677,629.49**
4	April	31,434,080..78	29,386,099.60	4,863,652.33	39,556,594.16	**105,240,426.87**
5	May	6,182,195.01	26,386,099.60	4,863,652.33	39,556,594.16	**76,988,541.10**
6	June	33,990,696..20	29,386,099.60	4,863,652.33	39,556,594.16	**107,797,042.29**
7	July	0.00	26,386,099.60	4,863,652.33	39,556,594.16	**70,806,346.09**
8	August	33,179,740.08	29,386,099.60	4,863,652.33	39,556,594.16	**106,986,086.17**
9	September	71,932,671.21	26,386,099.60	4,863,652.33	39,556,594.16	**142,739,017.30**
10	October	31,378,192.83	29,386,099.60	4,863,652.33	39,556,594.16	**105,184,538.92**
11	November	119,403,562.60	26,386,099.60	4,863,652.33	39,556,594.16	**190,209,908.69**
12	December	68,408,715.25	29,386,099.60	4,863,652.33	39,556,594.16	**142,215,061.34**
	Total	**520,669,767.01**	**352,633,195.22**	**58,363,827.97**	**474,679,129.89**	**1,406,345,920.15**

	SUPPLEMENTARY NOTE 2		
2	**INTERNALLY GENERATED REVENUE (IGR):**		
		2018 **₦'m**	**2017** **₦'m**
	MONTH:		
	January	0.00	577,500.00
	February	291,700.00	1,463,970.00
	March	538,200.00	33,500.00
	April	2,225,200.00	577,800.00
	May	1,665,300.00	907,000.00
	June	359,700.00	1,844,700.00
	July	1,487,200.00	1,063,400.00
	August	235,300.00	358,000.00
	September	632,300.00	0.00
	October	201,000.00	0.00
	November	302,000.00	0.00
	December	397,700.00	428,600.00
	Total	**8,335,600.00**	**7,258,470.00**